

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

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**LOK SABHA  
UNSTARRED QUESTION NO. 2008**

TO BE ANSWERED ON FRIDAY THE 31<sup>st</sup> July, 2015  
SHRAVANA 9, 1937 (SAKA)

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**Income Tax on Cricket Boards and Cricketers**

2008. SHRI PRATAP RAO JADHAV:  
SHRI LAXMAN GILUWA:

Will the Minister of FINANCE be pleased to state:

- a) whether income tax is levied on Cricket Boards and Cricketers;
- (b) if so, the amount of income tax recovered/outstanding from Cricket Boards and Cricketers during the last three years;
- (c) whether any penalty is charged from Cricket Boards and Cricketers for delay in Income tax payment;
- (d) if so, the details thereof; and
- (e) the reaction of the Government regarding the status of compliance of the said rules?

**A N S W E R**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE**  
**(SHRI JAYANT SINHA)**

**Part(a):** Yes Madam.

**Part(b):** Amount of Income-tax recovered/ outstanding from Cricket Boards and Cricketers is not maintained in a centralized manner. Further, in the absence of specific names of 'Cricket Boards' and 'Cricketers', it is not feasible to extract information from the Income-tax database.

**Part (c)(d)&(e):** Delay in payment of Income-tax attracts interest under the provisions of Income Tax Act, 1961 ('Act'). Penalty under section 221 of the Act may also be imposed when an assessee makes default in payment of Tax. These provisions are applicable to all assessees including Cricket Boards and Cricketers and the relevant provisions are invoked whenever violations are noticed. Case-wise details in respect of compliance of timely payment of taxes are not maintained in a centralized manner.