

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:920  
ANSWERED ON:12.11.2010  
IT RAID ON HOTEL GROUP  
Sidhu Shri Navjot Singh

**Will the Minister of FINANCE be pleased to state:**

- (a) whether Income Tax officials raided the offices of Cambay Group of Hotels, Ahmedabad recently;
- (b) if so, the details of evasion of taxes detected; and
- (c) the action taken against Income Tax evaders ?

**Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE(SHRI S.S. PALANIMANICKAM)

(a); Yes, Sir. Search , Seizure and Survey as per the provisions of the Income tax Act 1961 was carried out in the case of Neesa Group (Cambay Group of Hotels), Ahmedabad in the year 2010.

(b) & (c): Cases in which Search and Seizure action has been conducted are generally centralized for the purpose of co-ordinated investigation. Assessment of the income is made under relevant provisions of the Income tax Act in such cases. Such assessments involve examination of seized material, post search enquiries and assessment of the income after giving opportunity to such individuals and entities as per the principles of natural justice and equity. The assessments become final after decision in appeals before Commissioner of Income tax (Appeals), Income Tax Appellate Tribunal, High Courts and Supreme Court. In appropriate cases, penalty and prosecution proceedings are initiated.