

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:4093
ANSWERED ON:26.08.2011
`TAX FROM CRICKET BOARDS AND PLAYERS`
Rama Devi Smt. ;Sinh Dr. Sanjay

Will the Minister of FINANCE be pleased to state:

- (a) whether income tax is levied on cricket boards and cricket players;
- (b) if so. the amount of income tax received from cricket boards and cricket players during the last four years:
- (c) the arrears of income tax on cricket boards and cricket players and the details thereof;
- (d) whether any charge is levied on delayed payment of income tax;
- (e) if so. the relevant rules in this regard and extent of observance of the rules during, the last three years;
- (f) the reasons for non-observance of these rules, if any; and
- (g) the reaction of the Government thereto ?

Answer

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

(a), (b) and (c): Yes Sir, Income tax is chargeable from cricket boards and cricket players in the same manner as it is charged from any other `person`. Any person playing cricket can be called a cricket player. However, some of them pursue this game on professional level and receive remuneration or honorarium. Under the Income Tax Act 1961, the cricket players do not constitute any distinct category of taxpayers. They file their returns of income in their individual capacities disclosing their income from various sources, as applicable, including income from cricket playing activities. Just from the perusal of a return, it cannot be ascertained whether the same pertains to a cricket player or any other individual since there is no such information seeking column in the relevant tax return form. Accordingly, the Income Tax Department does not maintain any information in a centralised manner regarding tax paid by the cricket players or any other sportsperson. Any information can be provided only if specific names are provided.

In so far as Cricket Boards in India are concerned, the Board of Control for Cricket in India (BCCI) is the apex body to which various State Level Associations and other bodies are affiliated. The Income Tax related particulars of BCCI are as under:-

A.Y. 2003-04 to 2006-07 The assessments have been reopened and proceedings are in progress To be completed by December 2011

A.Y. 2007-08 Demand of Rs.1,18,03,75,511/- was raised and has been recovered .

A.Y. 2008-09 Demand of Rs.2,57,12,20,954/- was raised against which a sum of Rs.1,30,78,,86,808/-has been recovered from BCCI so far.

(d)and(e): Section 234 A, 234B and 234C of the Income tax Act 1961, provide for charging of Interest at a specified rate on any delayed payment of tax arising out of defaults related to filing of returns within prescribed time or default for making in payment of Advance tax or deferment of Advance tax respectively. Interests under these sections are statutory and are chargeable in all cases of default.

(f) & (g): N.A. in view of above.