

**GOVERNMENT OF INDIA
YOUTH AFFAIRS AND SPORTS
LOK SABHA**

UNSTARRED QUESTION NO:719
ANSWERED ON:14.08.2012
TAX EXEMPTIONS TO SPORTS FEDERATIONS
Yadav Shri Om Prakash

Will the Minister of YOUTH AFFAIRS AND SPORTS be pleased to state:

- (a) whether the Government has provided tax exemptions to various sporting events including Cricket hosted/organized in the country;
- (b) if so, the details thereof, Sports discipline-wise; and
- (c) the reasons therefore?

Answer

THE MINISTER OF STATE (INDEPENDENT CHARGE) FOR YOUTH AFFAIRS AND SPORTS (SHRI AJAY MAKEN)

(a)to(c) The names of Sports Federations/Bodies in the Country registered under section 12A of the income-tax Act, 1961 which makes them eligible to exemption from payment of income tax, subject to satisfaction of certain conditions, to be examined on a year to year basis, as intimated by the Ministry of Finance (Department of Revenue), are given in the Annexure.

BCCI was registered under Section 12 (a) read with Section 17 (a) as a charitable institution and was availing tax exemptions upto the year 2006-2007 as per the details given below:-

S.No. Annual Year Amount of exemption

1. 1997-1998 Rs.11,01,44,329/-
2. 1998-1999 Rs.18,18,20,87,740/-
3. 1999-2000 Rs.8,37,14,734/-
4. 2000-2001 Rs.36,01,22,999/-
5. 2001-2002 Rs.42,98,07,762/-
6. 2002-2003 Rs.31,46,41,089/-
7. 2003-2004 Rs.26,28,78,110/-
8. 2004-2005 Rs.33,46,89,451/-
9. 2005-2006 Rs.32,99,98,557/-
10. 2006-2007 Rs.127,51,52,718/-

Ministry of Finance, Deptt. of Revenue have also intimated that from 2007-2008 onwards BCCI's registration under Section 12A of the Act has been withdrawn and assessed income has also been indicated as under:-

(In Rupees)

S.No. Annual Year Assessed Income Demand

1. 2007-2008 Rs.274,86,30,510/- Rs.118,03,75,711/-

2. 2008-2009 Rs.608,30,07,010/- Rs.257,12,20,954/-

Ministry of Finance, Deptt. of Revenue has informed that the total Income Tax demand raised for Assessment Year 2008-09 in the case of BCCI was Rs.257.12 Crore, out of which Rs.131 Crore had been collected in the past and the remaining tax demand of Rs.140.23 Crore has been collected. Thus, the total tax collection pertaining to Assessment Year 2008-09 is Rs.271.23 Crore which is inclusive of interest on delayed tax payments. As against the outstanding demand of Rs.413.59 Crore for Assessment Year 2009-10, an amount of Rs.307.45 Crore has been collected and the balance demand of Rs.106.14 Crore has been stayed till the disposal of an appeal.

Ministry of Finance (Deptt. of Revenue) has further informed that though no specific exemption of Customs, Central Excise Duty and Service Tax has been extended to BCCI in the last three years and the current year, exemption has been granted for temporary import of specified sports, medical, photographic, broadcast and office equipment for the purpose of organizing the International Cricket Council World Cup 2011 as per Notification No.07 III-Customs, dated 9.2.2011.