

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:3968  
ANSWERED ON:20.03.2015  
AMNESTY TO TAXPAYERS  
Venugopal Dr. Ponnusamy

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

- (a) whether Shome Committee in its report has recommended to do away with tax amnesty offered to tax payers;
- (b) if so, the details thereof and reasons therefor; and
- (d) the steps taken by the Government thereon?

**Answer**

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

- (a) Yes, Madam. The Tax Administration Reforms Commission (TARC) headed by Dr. Parthasarathi Shome has recommended that taxpayers should not be encouraged through tax amnesties.
- (b) The reason for this is that taxpayers keep waiting for such schemes to be announced and take advantage of these schemes to build their capital. Amnesties also cause inequity among taxpayers, and there is no proof that they improve taxpayer behaviour among evaders.
- (c) Currently, the recommendations of the TARC are under examination of the Government.