

6620  
15/4/2021

Supdt. (S. K. Biswas)



**MOST URGENT**  
RTI MATTER

GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL TAX:  
KOLKATA- NORTH COMMISSIONERATE, CGST BHAWAN,

1<sup>ST</sup> FLOOR:180, SHANTIPALLY, RAJDANGA MAIN ROAD, E.M.BYPASS KOLKATA-700107

C. No. V(30)55/RTI/HQ/CGST & CX/Kol-North/2021

Dated: -

To

Shri Pradeep Manukonda,  
F-154, Kamala Priya roof Garden,  
East Anandbagh, Malkajgiri,  
Pin-500047

Sir/Madam,

**Sub: Information under the RTI Act, 2005 — Regarding.**

Please refer to your RTI application dated-31.03.2021, which was received in this Commissionerate on 01.04.2021. Subsequently the said RTI application was registered at this office vide Registration No.64/RTI/Kol-North/2021 dated- 01.04.2021.

The desired informations as received from the Joint Commissioner (A/E). CGST & CX, Kolkata North Commissionerate on 13.04.2021 under C.No. V(19)03/AE/CGST/Kol North/RTI/2018 dt. 13.04.2021 is enclosed herewith.

If you are aggrieved or dissatisfied with the above information, you may prefer an appeal within 30 (thirty) days of receipt of the information before the 1<sup>st</sup> Appellate Authority namely Sri Rahul Mahato, Joint Commissioner & FAA, CGST & CX, Kolkata-North Commissionerate, O/o The Principal Commissioner of CGST & CX, 2<sup>nd</sup> Floor, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107.

Enclo- 01(One) Sheet.

Yours faithfully,

(S. K. BISWAS)

CPIO & Assistant Commissioner  
HQ RTI, CGST: Kol-North Comm'te.

C. No. As above/7335  
Copy forwarded for information to: -

Dated : 15 APR 2021

1. The Assistant Commissioner (Systems), Computer Cell, CGST & CX, Kolkata North Commissionerate with a request to upload the RTI application dated-31.03.2021, submitted by Shri Shri Pradeep Manukonda, F-154, Kamala Priya roof Garden, East Anandbagh, Malkajgiri, Pin-500047 along with the desired information as mentioned above (enclosed Four sheets).
2. The CPIO & Assistant Commissioner, CCO, O/o the Pr. Chief Commissioner CGST & CX, Kolkata Zone.

(S. K. BISWAS)

CPIO & Assistant Commissioner  
HQ RTI, CGST: Kol-North Comm'te.



भारत सरकार

**Government of India**

केन्द्रीय प्रधान कर आयुक्त का कार्यालय

**Office of the Principal Commissioner of Central Tax**

कोलकाता नॉर्थ - केन्द्रीय वस्तु एवं सेवा कर & उत्पाद शुल्क

**Kolkata North - Central Goods and Services Tax & Central Excise**

जीएचटी भवन, 180 शांतिपल्ली, कोलकाता / GST Bhawan, 180 Shanti Pally, Kolkata -700107

फोन/फैक्स: 033-2441 3306, ई-मेल/E-mail: [hqaekolkatanorth@gmail.com](mailto:hqaekolkatanorth@gmail.com)

C. No V (19)03/AE/CGST/Kol North/RTI/2018/

Dated:

To

The Assistant Commissioner & CPIO,  
HQ, RTI Cell,  
Kolkata North CGST&CX Comm'te,  
Kolkata

Subject: RTI application dated 31.03.2021 filed by Shri Pradeep Manukonda, F-154, Kamala Priya Roof Garden, East Anandbagh, Malkajgiri-500047, transfer under Section 5(4) of RTI Act 2005-Reg

Please refer to your letter under C. No. V(30)55/RTI/HQ/CGST&CX/Kol North/2021/6621 dated 05.04.2021 on the above mentioned subject.

With reference to the subject RTI application it is stated that there is no case pertaining to the business of Bidi/tobacco, gutka and being associated with money laundering, operating black money and going the business legitimate in respect of the Anti Evasion Unit, Kolkata North CGST&CX Commissionerate.

*Rahul*  
13/4/21

(Rahul Mahato)  
Joint Commissioner  
HQRS, Anti-Evasion  
Kolkata North CGST&CX Comm'te

4882  
01/04/21



**Most Urgent  
RTI Matter**

भारत सरकार

GOVERNMENT OF INDIA

प्रधान मुख्य आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER

केन्द्रीय वस्तु एवं सेवा कर, कोलकाता क्षेत्र

CENTRAL GOODS AND SERVICES TAX AND CENTRAL EXCISE, KOLKATA ZONE

केन्द्रीय वस्तु एवं सेवा कर भवन, दुसरा तल, 180, शांतिपल्ली, आर. बी. कनेक्टर, कोलकाता - 700 107

GST Bhawan (2<sup>nd</sup> Floor), 180 Shanti Pally, R. B. Connector, Kolkata - 700 107

Phone No. 033-2441-6797/6842; Fax No. 033- 2441-6834/6798

F. No. GCCO/RTI/APP/201/2021-TECH- Pr CC-CGST-ZONE-Kolkata/3495 Date: 31.03.2021

To  
The CPIO,  
Office of the Commissioner,  
CGST & CX, Kolkata North, Kolkata South,  
Howrah, Haldia, Bolpur, Siliguri Commissionerates.

Sir,

**Sub: RTI Application filed by Shri Pradeep Manukonda under Right to Information Act 2005**  
**-req.**

Please find enclosed herewith an RTI application having Registration No. GSTKT/R/T/21/00013 dated 31.03.2021 transferred from Central Board of Excise and Customs - Central Excise on 31/03/2021 With Reference Number: CBECE/R/T/21/00417 filled by Shri Pradeep Manukonda, F-154, Kamala Priya Roof Garden, East Anandbagh, Malkajgiri, Telangana, Pin: 500047. The RTI Application is being transferred to you under section 6(3) of the RTI Act, 2005.

You are requested to supply the information directly to the applicant, if the same is available in your office and sharable under RTI Act, 2005.

Encl: As Above.

Yours faithfully,

  
31/3/21

(Gopal Dutt)

CPIO & Assitant Commissioner,  
Pr.CCO, Kolkata Zone

## RTI REQUEST DETAILS

<b>Registration No. :</b>	GSTKT/R/T/21/00013	<b>Date of Receipt :</b>	31/03/2021
<b>Transferred From :</b>	Central Board of Excise and Customs - Central Excise on 31/03/2021 With Reference Number : CBECE/R/T/21/00417		
<b>Remarks :</b>	The requisite information is not available with this office and the same might be available with your office. It is requested the same be furnished to the informant directly.		
<b>Type of Receipt :</b>	Electronically Transferred from Other Public Authority	<b>Language of Request :</b>	English
<b>Name :</b>	pradeep manukonda	<b>Gender :</b>	Male
<b>Address :</b>	F-154, kamala Priya roof garden , East Anandbagh , malkajgiri, Pin:500047		
<b>State :</b>	Telangana	<b>Country :</b>	India
<b>Phone No. :</b>	+91-9701234942	<b>Mobile No. :</b>	+91-9701234942
<b>Email :</b>	pmanu707@gmail.com		
<b>Status(Rural/Urban) :</b>	Urban	<b>Education Status :</b>	Graduate
<b>Letter No. :</b>	Details not provided	<b>Letter Date :</b>	Details not provided
<b>Is Requester Below Poverty Line ? :</b>	No	<b>Citizenship Status :</b>	Indian
<b>Amount Paid :</b>	0 (RTI fee is received by National Academy Of Customs Excise And Narcotics (original recipient) )	<b>Mode of Payment :</b>	Payment Gateway
<b>Does it concern the life or Liberty of a Person ? :</b>	No(Normal)	<b>Request Pertains to :</b>	
<b>Information Sought :</b>	Can you please provide Tax evasions case in India pertaining to the business of Bidi/tabocco , gukta and being associated with money laundering ,operating black money and going the business legitimate		
<b>Original RTI Text :</b>	Can you please provide Tax evasions case in India pertaining to the business of Bidi/tabocco , gukta and being associated with money laundering ,operating black money and going the business legitimate		



## TAX EVASION AND BLACK MONEY IN INDIA: CAUSES AND REMEDIES

M. Chandrappa\*<sup>1</sup>

<sup>1</sup>Asst. Prof, Dept. of Commerce & Management, Government First Grade College For Women, Ramanagara, India.

### ABSTRACT

Tax evasion occurs when individuals deliberately fail to comply with their tax obligation. The resulting tax revenue loss may cause serious damage to the proper functioning of the public sector, threatening its capacity to finance its basic expenses. This study covers the overview of the tax evasion in India, delineating the number of factors responsive for tax evasion and examining the possible remedies to reduce the problem of tax evasion.

**Keywords:** Tax Evasion, Black Money, corruption.

### INTRODUCTION

In India, most of the persons do not pay their taxes. They try to avoid this by some illegal means or by taking the benefit of some loopholes in the Indian tax system. Tax evasion is the term for the efforts by individuals, corporate, trusts and other entities to evade taxes by illegal means. It is the deliberate, misrepresentation or concealment of the true state of their affairs to the tax authorities to reduce their tax liability or to avoid the tax liability by declaring less incomes, profits or gains than actually what they earned or overstating their expenses. Thus the amount which would have been used for economic and social development is used for anti social activities. All this creates black money and social evils in the society. Thus tax evasion is not a problem in development of country but also harmful for the country. The level of Evasion Tax also depends on the chartered accountants and tax lawyers who help companies, firms, and individuals evade paying taxes.

### Defining 'Black Money'

There is no uniform definition of black money in the literature or economic theory. In fact, several terms with similar connotations have been in vogue, including 'unaccounted income', 'black income', 'dirty money', 'black wealth', 'underground wealth', 'black economy', 'parallel economy', 'shadow economy', and underground' or 'unofficial' economy. 'Black money' can be defined as assets or resources that have neither been reported to the public authorities at the time of their generation nor disclosed at any point of time during their possession.

According to National Institute of Public Finance and Policy (NIPFP) defines-

"Black Money is the aggregate of incomes which are taxable but not reported to authorities." Thus, in addition to wealth earned through illegal means, the term black money would also include legal income that is concealed from public authorities:

\*Corresponding Author

- To evade payment of taxes (income tax, excise duty, sales tax, stamp duty, etc);
- To evade payment of other statutory contributions;
- To evade compliance with other laws and administrative procedures

### **PURPOSE OF STUDY**

1. To analyze the factors leading to generation of Black money and causes for tax evasion
2. To know the impact of Tax evasion and Black money.
3. To find out remedial measures.

### **RESEARCH METHODOLOGY**

The data presented in this paper is secondary source. Journals, text books internet, magazines, news papers, conference books. books on income tax and reports.

### **Factors Leading to Generation of Black Money**

Black money arising from illegal activities such as crime and corruption has an underlying antisocial element. The 'criminal' component of black money may include proceeds from a range of activities including racketeering, trafficking in counterfeit and contraband goods, smuggling, production and trade of narcotics, forgery, illegal mining, illegal felling of forests, illicit liquor trade, robbery, kidnapping, human trafficking, sexual exploitation and prostitution, cheating and financial fraud, embezzlement, drug money, bank frauds, and illegal trade in arms. Some of these offences are included in the schedule of the Prevention of Money Laundering Act 2002. The 'corrupt' component of such money could stem from bribery and theft by those holding public office – such as by grant of business, leakages from government social spending programmes, speed money to circumvent or fast-track procedures, black marketing of price-controlled services, and altering land use regularizing unauthorized construction. All these activities are illegal per se and a result of human greed combined with declining societal values and inability of the state to prevent them. Factors leading to their generation are both social and administrative.

Thus the fight against generation and accumulation of black money is likely to be far more complex, requiring stronger intervention of the state, in developing countries like India than in developed countries. It needs a stronger legal framework, commensurate administrative measures, and a very strong resolve to fight the menace. It also calls for political consensus as well as patience and perseverance.

### **Generating Black Money by Manipulation of Accounts**

There can be two different modus operandi involved in the generation of black money. The first is the crude approach of not declaring or reporting the whole of the income or the activities leading to it. This is the likely approach in all cases of criminal, illegal, and impermissible activities. The sophistications in such an approach mostly get introduced subsequently for the purpose of laundering the money so generated with the objective of making it accountable and converting it into legitimate reported wealth that can be openly possessed and used.