

Research Papers



EVASION OF TAXES

Pushkar Ladda

Research Scholar S.R.T.M .Uni
Nanded

Abstract

At present, tax become an axe to the payers and a wax to the receivers. Actually, a tax is a solemn Contribution to aid and add the sanctified scheme of the Government. In every country rich and poor together gather to empower circulator machinery of the noted overnment, which is meant to make poor as rich without making rich as poor. Men should be honest in disclosing earned and unearned income. If men are embodied with become penalties to other holy men. Bible says' "In the initial age and stage, men spend to spend more wealth to regain original health". Hence honest efforts should be invested to earn fruits.

The Government is responsible to provide all feasible facilities to all residents of the country. Therefore, the Government produces a complete picture of the estimated income receipts and outlets for the year on the basis of the budget figures of the two previous years. Every budget gives three sets of figures (a) actual figures for preceding year; (b) budget and revised figures for the current year; and, (c) budget estimates for the following year. The Government first calls for an estimate of expenditure from the various departments, first calls for an estimate of expenditure from the various departments, settles the total expenses and then lavies taxes accordingly on the assumption of honest payments of assesses. The expenses in India were increasing every year due to the heavy investments in productive schemes on the assumption of honest contribution of the assesses on their assessed income. But people betrayed the Government by evasion of the tax.

The Government of India holds a strong belief and concrete confidence over the Devin and devotional payment of cess. The Government of India assessed accurately the income of the residents of India. If planned to employ the tax income for most genuine intention for the upliftment of the economy of India. The Table- 1 reveals the summarized beget of the Union Government since 1950-51 for selected years to disclose the actual receipt and utilization of the taxrevenue.

Table - 1
Tax Budget of the Union Government since 1951-52
Rs. in crores

Revenue A/c.	1950-51	1980-81	2001-02	2006-07
2009-10				
Collection of Taxes	406	12830	201450	401460
505280				
Payments	347	14540	301610	488190
606610				
Revenue Surplus (+)	--	--	--	--

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Revenue (-)	+ 59	- 1710	- 100160	- 84730
172210				
Capital Ace Receipts	120	8770	161000	160530
180840				
Disbursements,	- 82	- 860	- 100660	+ 84730 +
100000				
Overall Budget	- 3	- 2570	Nil	Nil
Nil				

Source : Government of India, Budget at a Glance.

The above Table – 1 reveals the receipts and payment of the Government of India since 1950-51 to 2009-10. This receipts and payments were available in records and therefore they were treated as valid figures. But actual figures were different. Unearned income was not disclosed by payers of taxes. They had number of avenues for revenue but only main source was disclosed but the remaining resources were not disclosed.

The tax builds the national economy where the poor filter their happiness under the shelter of the holy Government. Indirectly, it is understood that the disabled can bridge their welfare status through the tax use by the divine Government. In India the rich attempt to multiply their earned and unearned income but they hesitate and agitate to pay the tax. The entire land is owned by the Government and any monetary function contributed by the residents, belongs to the Government. Any function detrimental to the Government is subject for the punishment. The disable remunerative functions on which the Government imposes a tax to be paid by earners to the divine Government.

Men of India are mutual dependent on all without aspiring for on money. The on money is illegal but it is not known nor seen by any. John Ruskin analysed in his novel, "Unto the last" that the behavior of men can be identified on the lines of forehead". Hence, men should not go after on money, which is illegal, immoral and criminal. As men are curious and serious to earn more on-money but they are not disclosing for the assessment of income-tax. In this way, men commit double sins as they collect unearned income and on money income is not disclosed for the payment of tax. We all rely on the Government for the legal identification for which authenticity is essential. Hence, we become sinners but not winners of the life which is short or momentary. During this short duration selfish functions are sold to the needies from whom on money is collected for self purposes. Such earners make their survival Jolly, happy and pleasant.

The spread of unearned income has been enhancing in more and more varieties. Social institutions become illegal and immoral constitutions in using social income for personal welfare. Residents have the right to multiple their sources of income but the total income should be disclosed for the assessment of the tax. If the unearned income is used on selfish motive, become illegal and such earnings become subject for punishment. people of dishonest nature hide their surplus income which is used for personal abnormal happiness. Law argues to disclose all your earnings to the Government any pay the tax for the social benefit. Poor survive with the must intolerable conditions. Property holders enjoy with their earnings while poverty holders suffer too much. They are unable to educate their children even though the children are wise and intelligent. while rich educate their children who become eligible to earn more. Poverty holders are unable to meet their medical expenses, family needs and many such urgent needs.

Hence, men should earn only legitimate income and it must be disclosed for the assessment of the tax. Illegal, immoral, illegitimate income should not be earned and if earned it must be disclosed to the Government. Prices kiss the sky and the poor are unable to meet their needs. The poor do not say but they should pay taxes on their income to the Government which is known as the care taker of the poor, disabled and orphans. Men are at liberty to seek any and many sources of income. But they should be disclosed to the Government.

Heaven will come down to the earth where all mensurvive and revive their life with jokant mood and mode.