

The State of Corruption in India

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ABSTRACT Corruption is a subject of intense debate, discussion and guesswork in India. Even as estimates have been made about the extent of corruption in India, the real magnitude might be far bigger than all the reports have suggested so far. This brief discusses the current state of corruption in India and recommends measures and policy reforms. Data used in the brief are from both primary sources such as the income-tax department, as well as media reports. While the figures may seem preposterously large, three recent developments make them plausible: first, the attempts on the part of the income-tax department to justify such figures as data-entry errors; second, the court's refusal to hear the matter when it came up as a petition; and third, the government pushing amendments to the Foreign Contributions Regulations Act in March 2018, which were then passed without debate.

INTRODUCTION: THE ESTIMATED MAGNITUDE OF CORRUPTION IN INDIA

A Public Interest Litigation (PIL) filed by a former income-tax official, Vijay Sharma, throws light on the possible magnitude of corruption in India. Sharma had filed an RTI (Right to Information) request for the amount that the department had registered as agricultural income. The figures revealed an

exponential increase from 2004 to 2013, touching a total of almost INR 2,000 trillion for 657,000 individual assesseees in 2011. He then asked for the top 100 names of the people who had filed such returns. His request was denied. Finally, he filed a PIL in the Patna High Court in Bihar. This matter

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received nationwide media coverage in March 2016.¹

Each of these media reports quoted figures that could have come only from well-placed sources within the income-tax department. These amounts total more than INR 674 trillion (See Table 1). Sharma’s PIL stated that

this figure could be as high as INR 2,000 trillion. According to available data, cumulative returns worth a massive INR 199.7 trillion were filed in 2011,² and an even more incredible amount of INR 674 trillion was filed in 2012³ (See Table 1). The enormity of this figure is best understood in the context of the total non-performing assets (NPAs) of Indian banks.

Table 1: Agricultural Income or Black Money?

INCOME TAX RECORDS					
Year	Individuals Disclosing Agri-income	Avg income per assessee (Rs. million)	Total agri income (Rs. billion)	GVA (Rs. trillion)**	Total direct disclosing (Rs. trillion)
2005	1	0.12	0.00		
2006	85	0.19	0.02	42	0.3
2007	78,794	0.29	22.85	45	3.8
2008	205,671	0.82	168.65	49	4.5
2009	245,731	0.67	164.64	81	4.8
2010	425,085	1.97	837.42	85	5.6
2011	656,944	304.00	199,710.98	91	6.4
2012	812,426	830.00	674,313.58	97	7.0
2013	9,143,506	0.18	1,645.83	104	

Notes: Column 2: Initial media reports talk about the figure of agricultural income declared by 6.57 lakh assesseees in 2011 at nearly Rs. 2,000 lakh crore. Column 5 - *: Share of agriculture includes agriculture, forestry & fishing, mining and quarrying; **: Data for years upto 2011-12 are at factor cost; from 2012 onwards it is at basic prices; @: first revised estimates; #: Advance Estimates; Table 3: data for all direct tax revenue from all States in India

Sources: Income Tax and media reports; Central Statistics Office; Economic Survey; Pr. CCA CBDT

INCOME TAX CLARIFICATIONS IN JANUARY 2017

Total number of assesseees involved	812,426
Files examined	2746
Data entry ‘contaminated’ files found	838

Findings: Instead of Rs. 4.32 trillion declared, actual income=Rs. 13.95 billion

ISSUES THAT SEEK ANSWERS

Total agricultural income declared for 2011 and 2012 (Rs.billion)	874,025
Total GVA for 2011 and 2012 (Rs. Trillion)	188
Total Direct taxes for 2011 and 2012 (Rs.trillion)	13
Multiple of GVA (times)	4.646
Multiple of total direct tax collections (times)	67.23

The Boston Consulting Group's FY18 update report pegs this figure under INR 13 trillion.⁴

The total agricultural income claimed for 2011 and 2012 is INR 874 trillion, which is 4.6 times India's Gross Value Added (GVA) for the two years and almost 65.5 times the total taxes collected during that period.⁵ These figures perhaps bolster the declaration by Prime Minister Narendra Modi and Subramaniam Swamy during the days preceding the 2014 general elections, that if black money (that which is not declared for tax purposes) could be put back on India's books, Indians would not have to pay any income tax for the next 100 years.⁶

Three recent developments further validate these figures. First, immediately after the PIL was filed before the Patna High Court, the tax authorities decided to send out—on 10 March 2016—a circular (LETTER F.No. DGIT(S)/DIT(S)-3/ast/pil matter/agricultural income/97/2015-16). The circular was duly captured by a taxation portal.⁷ The letter requested income-tax officers to confirm whether the figures relating to agricultural incomes declared were due to any inadvertent erroneous listing. (Interestingly, the tax authorities have not cared to repeat their plea made in July 2016, that it is time that agricultural income be brought under the purview of taxation.)⁸

Second, on 26 January 2017, a newspaper report⁹ quoted senior income-tax officials stating that the basis of the sharp surge in agricultural income disclosures could be due to “data-entry errors” that had extrapolated farmer incomes over 300 times the actual. The report said that the income-tax authorities came to this conclusion after scrutinising

2,517 cases. This clarification might have been plausible but for two factors: first, that it had come too late in the day; and second, that all incomes of over INR 20,000 must be fed into the online system by the assessee themselves, which leaves little room for data-entry errors. The assessee swears to the accuracy of the figures stated and agree to prosecution and criminal action if any of the figures they give are found to be wrong or misleading. However, not a single prosecution notice has been filed by the income-tax authorities. Moreover, even though 812,416 people had filed such inflated returns, the tax authorities chose to investigate only 2,517 cases.¹⁰ This sampling size accounts for less than 0.5 percent of the cases, while the standard is 10 percent.

Third, the tax authorities chose not to send these figures or the findings to the Patna High Court, which could have helped the court decide the outcome of the case. Instead, they sought to dispel suspicion through news leaks. This reluctance to disclose the figures either to the chief economic adviser (CEA) or the Reserve Bank of India (RBI) for over two years—the first media reports started coming out in March 2016¹¹—prevented them from addressing the disclosures made in RBI reports and the Economic Survey.

Given these developments, many believe that the quantum of black money could be as high as INR 800 trillion.¹²

THE FCRA AMENDMENTS

The inability to launder such vast sums using the agricultural-income declaration route could have prompted India's legislators to disregard party lines and pass an amendment

to the Foreign Contributions Regulations Act (FCRA) in March 2018.¹³ On 28 March 2014, the Delhi High Court had found both the BJP and the Congress guilty of receiving foreign funds from a UK-based company. The court directed the centre and the Election Commission of India to act against the two parties within six months.

Another newspaper report said¹⁴ that on 13 March 2018, Parliament's lower house, the Lok Sabha, passed in 30 minutes (and without debate) funding demands from 99 Indian government ministries and departments, including two bills and 218 amendments. One of them was regarding foreign funding to political parties, which protects parties from retrospective scrutiny of their funding sources over the last 42 years. It did not please the courts that this amendment was carried out without so much as a public discussion, and ostensibly to counter a previous court directive that asked political parties to disclose their sources of foreign funding. On 3 July 2018, *The Hindu*¹⁵ reported that the Supreme Court had sought a response from the government on the amendments made, which had benefitted both the BJP and the Congress.

The non-government Association for Democratic Reforms (ADR) filed a petition challenging the amendments made in the FCRA through the Finance Act, 2016 and the Finance Act, 2018.¹⁶ Since the amendments were passed as 'money bills' with retrospective effect from 1976, the petition contended that the amendments were made to counter specifically the March 2014 judgement of the Delhi High Court. A three-judge bench, led by Chief Justice of India Dipak Misra, agreed to examine the petition.

The Representation of the People Act prohibits political parties from receiving foreign funds. The petition argued that the "amendments have opened doors to unlimited political donations from foreign companies and thereby legitimising financial contributions received from foreign sources." The amendments, the petition said, were also against the "settled principle of separation of powers since it has overruled the Delhi High Court judgment. It is a settled law the legislature cannot overturn any court judgment; it can only remove the basis of the judgment."

The speed with which these amendments were passed and the reluctance of political parties to raise objections suggest that each party had laundered political donations through foreign funding. Thus, there are two avenues for money laundering. One is agricultural income, which remains tax-free but are at least subject to scrutiny by the income-tax department. The second is political funding, which is not only tax-free but also not subject to inspection.

The outcome of ADR's petition before the Supreme Court is still pending. Meanwhile, the consequences of such amendments will be far-reaching and could allow for the subversion of national objectives by foreign powers with deep pockets. Typically, governments can be influenced or even overthrown either by money, or by force or by public opinion. The first and the third are possible with large amounts of financial resources. If that money were to come to political parties, it could effectively allow a wealthy country to subvert normal political processes in India.

PREVENTION OF CORRUPTION ACT: 2018 AMENDMENTS

On 23 July 2018, Parliament passed amendments to the Prevention of Corruption Act (PCA), which were notified on 26 July 2018.¹⁷ While several provisions in the Act stand amended, most of the amendments relate to bribery. The government claims that it has strengthened its provisions for penalising bribery by making it punishable with imprisonment for a period of seven years (as against the earlier provision of three years) or fine, or both. Moreover, the new rules require a minimum imprisonment for three years. However, a careful analysis of the following rules indicates that these amendments indirectly promote corruption and protect bribe-takers.

“Any public servant who:

- (a) obtains or accepts or attempts to obtain from any person, an undue advantage, with the intention to perform or cause performance of public duty improperly or dishonestly or to forbear or cause forbearance to perform such duty either by himself or by another public servant; or
- (b) obtains or accepts or attempts to obtain, an undue advantage from any person as a reward for the improper or dishonest performance of a public duty or for forbearing to perform such duty either by himself or another public servant; or
- (c) performs or induces another public servant to perform improperly or dishonestly a public duty or to forbear performance of such duty in anticipation of or in consequence of accepting an

undue advantage from any person, shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to seven years and shall also be liable to fine.”

While *pima facie*, the rules relating to bribery have been made more stringent, they are one-sided. The police and investigation authorities are not allowed to investigate a public servant unless they receive official permission from the relevant authorities. In other words, if a person complains that they have given a bribe to a government clerk, the bribe-giver will go to jail for a minimum of three years and up to seven years. The complaint is treated as confession of having paid a bribe. However, the bribe-taking government clerk cannot be investigated till his superiors permit. Thus, the bribe-giver is penalised for making a complaint, but the bribe-taker has a wall of immunity. In most cases, the complainant will be prosecuted, but the bribe-taker will not.

THE PROBLEM WITH PENALISING BRIBE-GIVERS

Kaushik Basu,¹⁸ ex-CEA with the Government of India, in his seminal paper titled “Why, for a Class of Bribes, the Act of Giving a Bribe should be Treated as Legal” (2011) had highlighted the issue with penalising bribe giving. The paper puts forward a small but crucial idea of “how we can cut down the incidence of bribery.”

“There are different kinds of bribes and what this paper is concerned with are bribes that people often have to give to procure things to which they are legally entitled. I shall call these

harassment bribes...Suppose an income tax refund is held back from a taxpayer till he pays some cash to the officer. Suppose government allots subsidised land to a person but when the person goes to get her paperwork done and receive documents for this land, she is asked to pay a hefty bribe. These are all illustrations of harassment bribes.”

Basu makes a case that “the giver of a harassment bribe should have full immunity from any punitive action by the state.” He points out that “it is in the interest of the bribe-giver to have the bribe-taker caught. Since the bribe-giver will cooperate with the law, the chances are much higher of the bribe-taker getting caught. In fact, it will be in the interest of the bribe-giver to have the taker get caught, since that way the bribe-giver can get back the money he gave as bribe. Since the bribe-taker knows this, he will be much less inclined to take the bribe in the first place. This establishes that there will be a drop in the incidence of bribery.”

Punishing the bribe-giver disincentivises them from reporting bribery. While the bribe-giver’s complaint is recorded as a confession, there is no record against the bribe-taker, unless the bribe-giver first seeks help from organisations such as the Anti-Corruption Bureau, to send its people to record the officer in the act of taking a bribe. This, too, has now become difficult, since bribe-takers would usually ask the bribe-giving party to book a specific hotel room on a specific day.¹⁹ The person who collects the money is not a government servant. The money is ostensibly given as an advance but without a receipt

being issued. The middleman then passes on details of the payment to the government officer. In addition to making entrapment difficult, the presence of a middleman increases the amount demanded as bribe.

To tackle bribery seriously, the government can take several measures. For instance, it can allow a consumer forum to take random one-hour video clips from the archives of highway and city-road cameras to see how many vehicles have cut lanes, used the middle of the road or the right lane, or gone beyond the white line at a traffic signal. This will help identify the number of vehicles being allowed to get away with traffic violations— this will imply either incompetence or collusion, both of which are serious and should be dealt with appropriately. Another measure is to have a consumer forum track 100 police or government officials placed under suspension till investigations are completed, and then investigate how many of them were quietly reinstated.

Until a bribe-giver can officially document their testimony without fear of prosecution, corruption will flourish. Therefore it would appear that the current amendments to the PCA promote corruption, instead of preventing or discouraging it.

THE CASE AGAINST PROTECTING BANKERS

Under the 2018 amendments, bankers are offered immunity as well. No banker can be investigated till permission is obtained from designated authorities. This is unfortunate since most scams involve a collusion between the scamster, the banker and someone who is a powerful bureaucrat or a legislator. This is

what emerged, for example, in the Mundhra scam hearings. It was also what was alleged in the Harshad Mehta episode when there were charges of suitcases of money being taken to the residence of the prime minister. This is what appears to have happened even in the Vijay Mallya financial dealings when banks lent money against a brand, which is not a tangible asset and not permitted as mortgage. It is what happened as well in the case of Nirav Modi and Mehul Choksi when dummy letters of understanding (LoUs) were issued in much the same way as bogus Bankers' Receipts (BRs) were used in the Harshad Mehta scam. In both these cases, a central register of issuances was not kept. This was also true of the National Spot Exchange Ltd (NSE) scam. Nobody was penalised for this serious lapse of judgement.

This happened with the first reported financial scam in India, the Haridas Mundhra episode of 1957. Justice M.C. Chagla's one-man enquiry committee ensured that all submissions were made with full public disclosure.²⁰ Every party involved had to make their depositions in public. The proceedings were held in the Legislative Council Hall, which the Mumbai state police now uses as its headquarters.

The witnesses included H.M. Patel, then principal finance secretary; H.V.R. Iyengar, governor of Reserve Bank of India (RBI); P.C. Bhattacharya, chairman, State Bank of India (SBI); I.S. Vaidyanathan, managing director, Life Insurance Corporation (LIC); G.R. Kamat, chairman, LIC; A.D. Shroff, director, New India Assurance Company and of the Tata Group of Companies; Ram Nath, deputy governor, RBI; D.L. Majumdar, secretary,

ministry of finance, company law and administration, and (most importantly) T.T. Krishnamachari, union minister of finance. All of them appeared before the commission in public view and gave their testimony for public consumption. In doing so, they honoured the right of the public to know how financial affairs were being managed.

Interestingly, the man who brought the first bit of information about the scandal to the knowledge of the people and the Parliament was Feroze Gandhi, son-in-law of Prime Minister Jawahar Lal Nehru. The union minister of finance accepted full responsibility and resigned. The chairman of LIC followed suit, along with the president of the Calcutta Stock Exchange. The principal finance secretary, despite being exonerated by the Union Public Service Commission (UPSC) also resigned on moral grounds. That was the last time ministers and senior bureaucrats were called for a public disclosure before an enquiry committee. Hereafter, rules were framed to protect bureaucrats from being harassed by frivolous litigation. They could not be called to depose before an enquiry committee without prior sanction by a designated higher authority. Such laws were eventually extended to cover ministers as well, and the amendments to the Prevention of Corruption Act now extends this protection to bankers.

Since the 1957 scams, there have been several others that patently involved the collusion of bankers, scamsters and the government, e.g., the infamous Nagarwala scam of 1971²¹ and the Harshad Mehta scam of 1992.

Table 2: Bank Frauds Reported in the last Five Financial Years

BANK GROUP-WISE AND YEAR-WISE - (AMOUNT INVOLVED >= RS 1 LAKH)										
	2013-14		2014-15		2015-16		2016-17		2017-18	
Bank Group Name	No. of Frauds	Amount Involved (Rs. Billion)	No. of Frauds	Amount Involved (Rs. Billion)	No. of Frauds	Amount Involved (Rs. Billion)	No. of Frauds	Amount Involved (Rs. Billion)	No. of Frauds	Amount Involved (Rs. Billion)
Public Sector banks	2,591	75	3,113	168	2,789	169	2,709	195	2,883	292
Nationalised Banks	1,879	58	2,220	140	2,019	136	1,915	165	1,902	267
SBI and Its Associates	712	17	893	28	770	33	794	30	981	25
Private Sector Banks	1,148	17	1,111	21	1,416	13	1,625	40	1,940	24
Foreign Banks	560	8	401	3	481	2	725	1	974	3
Financial Institutions	7	1	11	2	7	3	6	3	12	2
Local Area Banks	0	0	1	0	0	0	0	0	2	0
Small Finance Banks	0	0	2	0	0	0	2	0	65	0
Payment Banks	0	0	0	0	0	0	0	0	3	0
Grand Total	4,306	102	4,639	195	4,693	187	5,067	239	5,879	320

Notes: Nationalised banks account for most of the frauds recorded. Private banks come next. SBI has fewer frauds, but has larger sums that are involved.

Sources: RBI; Lok Sabha Unstarred Question No. 2957, replied on 3 August, 2018

In recent years, incidents of fraud in banks have only increased, as Shiv Pratap Shukla (union minister of state for finance) stated before the Lok Sabha in August 2018.²² The figures are shown in Table 2. The amounts by which the banks have been defrauded have been increasing too. The period of 2014–2018 saw 24,584 incidents of fraud involving a whopping INR 104,352 crore. The need of the hour is to increase regulations for banks, to which end the amendment protecting banks and bankers must be reassessed.

India is dangerously close to becoming a failed state, one where the illegal overwhelms

the legal.²³ Consider the recent revelation by the National Commission for the Protection of Child Rights before the Supreme Court of India, that its preliminary findings showed that out of 2,874 children's homes surveyed, only 54 institutions received positive reviews.²⁴

When such large numbers of establishments fall outside the ambit of law and are non-compliant with regulations, it points to the legal structure being superfluous. This is because establishments opt not to comply with laws that are too onerous or cumbersome. For instance, many Indian establishments do not comply with all

Table 3: Where Illegals Overwhelm Legals
(Representational Data)

	Total numbers	Complying with the law	Not complying with the law
Child welfare homes	2,874	54	2,820
Autorickshaws in Mumbai	180,000	150,000	30,000
Driving Licenses issued annually	15,000,000	10,500,000	4,500,000
Mumbai's population*	18,400,000	9,000,000	9,400,000
Assam's population*	30,900,000	209,000	30,691,000

Note:(*) The data relates to illegal settlements; irrespective of whether they have been regularised or not, because that process of regularisation is being challenged in the courts

Source: Media reports; government announcements; also refer to <https://www.moneycontrol.com/news/india/comment-the-problem-of-citizenship-and-slum-votebanks-and-the-work-permit-solution-2570637.html> and <http://www.asiaconverge.com/2018/08/northeast-votebanks-and-election-rigging/>

the provisions of the Shops & Establishments (S&E) Act, since some of them are too difficult to implement. Some even opt not to register with the S&E Act at all, such as illegal hawkers and small establishments, who discover that paying off the S&E inspectors is cheaper than complying with the law. The S&E inspectors have now started demanding money from even those who have registered but cannot comply with all the rules. Almost every establishment the author knows pays off the S&E inspector at least once a year, to ensure that the inspector does not create trouble for legal establishments.

Another example is the auto rickshaw business. The government has a quota on how many rickshaws can be given permits. However, instead of regulating numbers by way of a higher registration fee, the government lets traffic inspectors allow some more auto rickshaws on the roads. These auto rickshaws ply without registration and pay the inspectors a fee each year. The state is deprived of legitimate funds, even as the state's officials make large cash collections on the sly.

These are only a few instances of the failure of legal provisions, all of which are pushing India closer to becoming a failed state.

CONCLUSION

Two things need to be done to address the acute problem of corruption in India. First, the government must dispense with the protection that legislators, bureaucrats and bankers enjoy, instead allowing some of them to become approvers with immunity from prosecution. Second, judicial vacancies must be filled up soon, and appropriate premises and support staff must be provided.

Once these measures are in place, courts will have their power restored; police officials who file weak charge sheets to let the guilty off the hook will be held accountable; bribe-givers will come forward and present evidence against officials who demand bribes to issue birth and death certificates; bank clerks will be willing to testify against those that allowed the banking system to get defrauded. Moreover, as conviction rates go up, and the backlog of cases piling up in courts and clogging the system will

Table 4: Emasculation of the Judiciary & Law Enforcement

Constitutional/Statutory authority	Sanctioned strength	Vacancies
Supreme Court of India judges	31	7
High Court judges	1,079	403
Chief justices of High Courts	24	9
SEBI Members	9	2
Securities Appellate Tribunal	3	1
Income Tax Appellate Tribunal	126	34
Central Administrative Tribunal	66	24
Central Information Commission		
Commissioners	11	4
Other Staff	160	117
Competition Commission of India		
Commissioners	7	2
Other Staff	197	79
Central Vigilance Commission		
Commissioners	3	1
Other Staff	296	53
IPS (Police) cadre	4,843	938
CBI	7,274	1,656

Note: It must be clarified that these numbers were probably the same even when P Chidambaram, the source of these numbers, was himself the home minister and finance minister

Source: Excerpted from P Chidambaram's column of 4 March 2018 at <http://indianexpress.com/article/opinion/columns/minimum-government-maximum-damage-arun-jaitley-bjp-5085043/>

Table 5: IPC Crimes (State/UT-wise) & Crime Rate - 2014-2016

	2014	2015	2016	Mid-year Projected population in million (2016)+	Rate of Cognizable Crime (IPC) 2016++
All India	2,851,563	2,949,400	2,975,711	1,274.0	223.6

Notes:

i) ++ Crime Rate is calculated as Crime per one lakh of population.

ii) + Population Source: Registrar General of India estimated population of 2016 based on 2001 Census.

iii) Rank is based on Incidence (Col.7) as well as on the Crime Rate (Col.10). Both should be considered simultaneously

iv) Conviction rate - barely 21%

Sources: National Crime Record Bureau (<http://ncrb.gov.in/StatPublications/CII/CII2016/pdfs/Table%201A.1.pdf>);

Conviction rate source: Lok Sabha, Unstarred Question No.472 of 6 February, 2018 - <https://mha.gov.in/MHA1/Par2017/pdfs/par2018-pdfs/ls-06022018-English/472.pdf>

decrease. The system will also need a mechanism that allows the courts to clean up corruption in their own backyard. Legislators and jurists could mutually find measures that work, without treading on each other's toes. Corporate barons, too, could play a role in this, since their growth is most adversely affected by the debilitating atmosphere of sloth and protection that permeates the corridors of power.

There is an economic cost to justice getting delayed. As the risk of doing business in a country increases, the margins of profit also increase to cover invisible costs that must be met up and down the line. After 70 years of independence, India deserves an economic growth spurt and the citizens must ensure that the country does not reach the path of being regarded as a failed state. [ORF](#)

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ENDNOTES

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2. R.N. Bhaskar, "India's biggest laundromat – agriculture," *Free Press Journal*, 7 July 2016, <http://www.freepressjournal.in/analysis/indias-biggest-laundromat-agriculture-r-n-bhaskar/884663>.
3. Income Tax and media reports referred to under (i) above, Central Statistics Office, Economic Survey, Pr. CCA CBDT.
4. BCG: India's Banking Sector, FY18 update, June 2018, 13.
5. India GVA for 2011 was INR 9,084,369 crore and for 2012 it was INR 9,727,490 crore. Together, they amount to INR 188,11,859 crore or INR 188 trillion. Compare this against the agricultural income of INR 199,71,097 crore filed for 2011 and INR 67,431,358 crore filed for 2012. Together they account for INR 87,402,455 crore or INR 874 trillion. The latter is 4.6 times larger than the combined GVA for two years. Likewise, total taxes collected for the two years were INR 638,589 crore and INR 695,789 crore, respectively. Together, they total to INR 1,334,378 crore. This makes the agricultural income disclosures almost 65.5 times larger than total taxes collected during the two years.
6. The total agricultural income disclosed for just two years—2011 and 2012—was INR 874,02,455. The total tax in the latest year in the table was INR 695,789 crore. Agricultural income was therefore over 125 times the tax paid.
7. "Verification of Agriculture Income of more than ¹ 1 Crore," *Taxguru.com*, 10 March 2016,

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10. Ibid.
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12. The inexplicable increase in non-taxable agricultural returns of over INR 800 trillion makes one believe that powerful people wanted to launder these sums and use the agricultural income route to 'white-wash' the amount. That, in turn, would imply that the black money sloshing around could be as much as INR 800 trillion.
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