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POLITICAL AND GOVERNMENT INFLUENCE **ON TAX INCOME, CAUSING DEFICIT TO** **THE ECONOMY**

AUTHORED BY - R. KAVYASHREE

ABSTRACT:

The foundation of an economy's riches is its tax base. Simply put, tax refers to the sum of money that the government collects from the populace in order to fund all public services. The paper examines the sources and methods of tax revenue utilization in the current economy. The way tax revenue is managed affects how long a country can last since it's critical to know how much is spent on taxes and whether it's being used correctly and just for the country's benefit. The next section of the paper discusses how governments and politicians squander tax revenues for pointless endeavors, which is detrimental to society. Various case studies are used to discuss how politicians and governments use tax dollars; from there, we may deduce how the money was squandered and how it could have been used. In order to ensure that tax money are used only for public purposes and do not negatively impact the economy, the paper seeks to identify the unresolved issues surrounding the misappropriation of public funds. In the end, the paper attempts to come up with a legal remedy, such as passing legislation, for officials who misuse tax funds so that they can be penalized or held accountable for any kind of recompense; hence, there will be a caution, in people's mind while spending the tax money.

KEY WORDS: Tax income, Politician, Government, Misappropriation, Enactment.

INTRODUCTION:

The amount of money that the public pays in taxes is a country's income. The funds will be put to good use, meeting the needs of the nation in a variety of ways¹. The Income Tax Act of 1961² authorizes the income tax officers to authorize the government to collect certain taxes, which are

¹ Vikas Mehta, How does the government spend my taxes? Future Generali India Life Insurance (2022), <https://life.futuregenerali.in/life-insurance-made-simple/tax-hacks/blogs/how-does-the-government-spend-my-taxes> (last visited Nov 4, 2023).

² The Income Tax Act of 1961

collected by the government. This law requires everyone in the nation to pay taxes and outlines what individuals should and should not do. The person will be accountable if they avoid paying the taxes³. Therefore, tax money is given to the government through a variety of procedures, and it is the public's right to expect better uses for this money⁴. The primary benefit for government and political groups to utilize tax income in a way that best serves their interests is that there is no legal provision granting the public the right to inquire about how the government is using public funds. For the government to spend tax revenue in the same manner that it receives it from the general population, there should be a suitable framework in place.

HOW TAX INCOME IS USED:

The public has a legal obligation to pay taxes to the government, and anyone who violates this obligation faces consequences. Since tax revenue is utilized to fund both necessary and optional national services, it serves as the government's primary source of funding⁵. Those services are explained below;

1. Defense services:

Based on the country's defense capabilities, or how well protected it is from emergency scenarios, the country is considered to be strong. The military is being expanded, weapons are being updated, and other everyday expenses are covered by a separate budget called the defense budget and those are financed by the tax income of the country. They must be handled with the utmost care because they are crucial for the improvement of the country.

2. Government and welfare schemes:

A country will have a lot of social issues that need to be resolved by concentrating especially on those issues. To do this, the government tries to create many welfare schemes that are funded by tax revenue. This step is crucial for the country because we cannot govern a country without even looking out for problems occurring, so welfare schemes are important for the proper governance of the country.

³ Tax evasion and penalties for tax evasion in India, Kotak Life, <https://www.kotaklife.com/insurance-guide/savingstax/what-is-tax-evasion-and-what-are-the-penalties-for-tax-evasion-in-india#:~:text=Concealing%20or%20Misreporting%20Your%20Income,was%20due%20but%20not%20paid>. (last visited Nov 4, 2023).

⁴ Young-dahl Song & Tinsley E. Yarbrough, *Tax ethics and taxpayer attitudes: A survey*, 38 Public Administration Review 442 (1978).

⁵ Amy Fontinelle, How does the government spend my taxes? Investopedia, <https://www.investopedia.com/ask/answers/13/government-spend-taxes.asp> (last visited Nov 4, 2023).

3. Public infrastructure:

All government-built facilities for public use, such as public parks, schools, universities, telecommunications, water supply, and railroads, are collectively referred to as infrastructure. These provide a nation's fundamental framework, determining the course of its economic development. This public infrastructure is funded mostly by tax revenue and is a form of essential service that the government provides.

4. Government services:

The government has established a number of free services for the public, like government schools and hospitals, where people can receive services without charge in the majority of cases. These facilities have the potential to improve public health and literature. The government ought to be able to pay for these services with money collected from various taxes on citizens, with the proceeds going towards bettering the nation.

5. Pension:

The government employs individuals to carry out all of its functions, and as a result, the people profit from the government in various ways. One such area is the pension plans that provide retired employees with lifelong benefits. These serve as small compensation for the services they have rendered and are intended to support their efforts as they have improved the country through their labour. Tax revenue is another source of funding for these pension plans⁶.

6. States and Union Territories:

In order to maintain control over the minority and ensure that nothing escapes their authority, the federal government will set aside a small amount of tax revenue, mostly for emergency situations that arise in the states and union territories. In addition to the federal monies, the states and union territories also impose additional taxes for purposes such as state-oriented matters; hence, tax revenue serves as their primary source of income.

These are just a handful of the ways that the government uses the money we pay in taxes; there are many more little ways that they do so. The authorities are not required to use revenue from taxes exclusively for specified purposes; they are free to use it anyway they see fit⁷. This

⁶ What is tax? meaning, types, benefits, and advantages, BankBazaar, <https://www.bankbazaar.com/tax.html> (last visited Nov 4, 2023).

⁷ Darrell P. Rowbottom & Sarah Jane Aiston, *The use and misuse of taxpayers' money: Publicly-funded educational research*, 37 British Educational Research Journal 631–655 (2011).

discretionary freedom has positive as well as negative consequences. The aforementioned services, which are only aimed at improving the welfare of the populace and the nation, are positive; nevertheless, the bad aspects are those in which the governing body uses tax dollars for its own self-interest or solely for improvement, disregarding the needs of the people⁸.

TAX FUND MISUSE: NOTABLE CASES IN INDIA:

I. Rs.3600 Crore Shivaji statue in Mumbai:

In 2016, the Maharashtra government erected the biggest statue in Mumbai honoring the warrior Chatrapathi Shivaji. The monument was constructed for about Rs.3600 crore in total, including additional costs for upkeep and security⁹. 2019 saw the filing of a public interest lawsuit opposing the construction of the Shivaji statue. The lawsuit addresses the waste of tax dollars as well as concerns about safety standards due to the statue's coastal location, lack of a wind test, and inadequate transportation to the site¹⁰. The key issue here is that a disproportionate quantity of tax revenue from the general public was used without any consideration for the nation's current economic situation. The monument continues to spend money even after its construction is finished, which results in an even worse loss¹¹. Given all the reasons against it, this type of development should never have been permitted in the first place.

II. Rs. 70,000 crore Misuse in Common Wealth Games:

One of the most prominent events, the Common Wealth Games, is held every four years. However, in 2010, it was held, and the event cost around Rs.70,000 crore, which made it the largest swindle in Indian history¹². Just half of the money paid was actually used for the event. A number of other concerns with the event included ticket distribution, water availability, ineffective sales, delayed equipment delivery for training and test events, a

⁸ 12 times the money we paid as tax was grossly misused to make the rich richer & the poor poorer, ScoopWhoop (2018), <https://www.scoopwhoop.com/life/times-india-public-funds-were-misused/> (last visited Nov 4, 2023).

⁹ Shivaji statue in sea to cost Maharashtra RS 3643.78 crore, India Today (2018), <https://www.indiatoday.in/india/story/shivaji-statue-to-cost-maharashtra-rs-3643-78-crore-1416064-2018-12-24> (last visited Nov 4, 2023).

¹⁰ In the Supreme Court of India civil original jurisdiction (under ..., https://images.assettype.com/barandbench/2020-01/e36cd4f4-b4a8-4048-a500-f3243333209b/PIL___Shivaji_Statue_Mumbai.pdf (last visited Nov 4, 2023).

¹¹ Indiatimes, Maharashtra is going to spend an additional ₹63 CR of taxpayer's money on Shivaji Statue IndiaTimes (2018), <https://www.indiatimes.com/trending/environment/maharashtra-is-going-to-spend-an-additional-63-cr-of-taxpayer-s-money-on-shivaji-statue-348333.html> (last visited Nov 4, 2023).

¹² Ayush Verma, Commonwealth Games Scam - a legal timeline iPleaders (2021), <https://blog.iplayers.in/commonwealth-games-scam-legal-timeline/> (last visited Nov 4, 2023).

shoddy scoreboard design, and inadequate handling of tax-related matters.

A special committee was established by the government to oversee all event funding. A similar committee was not specified under Article 12 of the Indian Constitution Act and was not considered a state, according to questions raised by this committee before the Delhi High Court. Subsequently, the Delhi High Court ruled in the government's favour, allowing the establishment of this kind of body to oversee national wealth. Many scams have been made public because of this government action. As was already indicated in the paper, there are far better ways to use the tax money that could have been wasted, but the government and other social organizations use it carelessly, which hinders the nation's progress.

III. 2G Spectrum Scam:

122 businesses received telecom licenses in 2008 after several applications were submitted. Since many of the companies were inefficient and submitted documentation through several questionable methods, these licenses were not legitimately granted¹³. This was a massive hoax at the time that stunned the entire nation and led to the downfall of numerous powerful people, including politicians, as they fell for it¹⁴. The loss was estimated by the Comptroller and Auditor General (CAG) to be between Rs. 3523 and Rs.139652 crores¹⁵.

A lawsuit in the public interest was brought against the participants in the scheme, and the CBI and other Special Forces were requested to gather proof for the accusations made against the individuals involved¹⁶. The nation was aware that such a fraud had occurred and that victims had suffered losses; nonetheless, the individuals accused of being

¹³ Guru Acharya, *India: Case study on the Supreme Court ruling on the 2G Spectrum Scam*, SSRN Electronic Journal (2012).

¹⁴ Economic gains: Will the Commonwealth Games in Delhi deliver what they promised?, Knowledge at Wharton, <https://knowledge.wharton.upenn.edu/article/economic-gains-will-the-commonwealth-games-in-delhi-deliver-what-they-promised/> (last visited Nov 4, 2023).

¹⁵ Scams that shook India, Legal Service India - Law, Lawyers and Legal Resources, <https://www.legalserviceindia.com/legal/article-4111-scams-that-shook-india.html> (last visited Nov 4, 2023).

¹⁶ 2020 Updated: Feb 7, Commonwealth Games scam - times of India The Times of India, <https://timesofindia.indiatimes.com/miscellaneous/commonwealth-games-scam/articleshow/56032112.cms> (last visited Nov 4, 2023).

involved in the scam were found not guilty since the CBI failed to provide evidence to support the charges. In this instance, additionally, the government's and politicians' abuse of authority resulted in an economic deficit.

IV. Aam Aadmi Party wasting taxpayers money:

Concerns were raised over the AAP government in Delhi exploiting public funds for their own publicity and advertising¹⁷. This was initially seen in 2012, and each year it has gotten progressively worse. The total amount of tax revenue used as of right now is Rs.488 crore. This enormous sum was solely utilized for their personal expenses; the public did not benefit from the tax revenue. Additionally, the CAG has released a report on the public party's lavish spending on advertisements and publicity. Following this, the CAG was also questioned about potential meddling in the political party's affairs.

In a case filed with the Delhi High Court, Ajay Maken claimed that the Kejriwal administration had wasted taxpayer money and that the money might have been better used for public projects like the construction of homes and schools rather than being spent selfishly¹⁸. Later, the court accepted the petition; however, there was insufficient evidence to convict the AAP government of any wrongdoing¹⁹. As a result, they were found not guilty, and only modest restrictions were placed on their use of political leaders' images in advertisements, with the exception of the President, Prime Minister, and Chief Justice of India.

V. Bullet train between Mumbai and Ahmadabad:

In 2020, a high-speed bullet train connecting Ahmadabad and Mumbai was constructed. The construction of the train was supposed to cost Rs.70000 crore, but the actual cost

¹⁷ Kejriwal Govt misused taxpayers' money to expand AAP's base outside Delhi, says report, India Today (2016), <https://www.indiatoday.in/india/delhi/story/kejriwal-govt-misused-taxpayers-money-to-expand-aaps-base-outside-delhi-says-report-346647-2016-10-14> (last visited Nov 4, 2023).

¹⁸ High Court accepts Ajay Maken's petition against Delhi Govt misusing public funds for ADS, The Economic Times, <https://economictimes.indiatimes.com/news/politics-and-nation/high-court-accepts-ajay-makens-petition-against-delhi-govt-misusing-public-funds-for-ads/articleshow/48083419.cms?from=mdr> (last visited Nov 4, 2023).

¹⁹ Deccan Chronicle, AAP government wasting taxpayers money on ads: Ajay Maken to HC Deccan Chronicle (2019), <https://www.deccanchronicle.com/nation/current-affairs/160216/aap-govt-wasting-taxpayers-money-on-ads-ajay-maken-to-hc.html> (last visited Nov 4, 2023).

came to a whopping Rs.90000 crore²⁰. Numerous people have criticized the train for being unprofitable in any manner since they would rather fly than take the train, even if the cost of the ticket for an aero plane is the same at Rs.2,500 and the travel time is likewise comparable²¹. With such a meagre income, they came to the opinion that this construction will not be profitable either now or in the future. There were numerous discussions about how such a waste of tax dollars shouldn't have occurred because the project was sanctioned by the government with the express purpose of catering to Gujarati's who frequently travel between Mumbai and Ahmadabad. Ultimately, India's emphasis on these kinds of upgrades to showcase the nation's infrastructure while ignoring the real issues that its citizens confront is a waste of money when it comes to boosting the economy²².

VI. Ganga River Cleaning Project:

The "Namami Ganga Project" was initiated in 2014 with a Rs.2,000 crore expenditure²³. The primary goals of this initiative are to clean up the Ganga River, put an end to the companies that pollute it, and eliminate any other sources of pollution. The public made several River was not even partially cleaned. The people in charge of this project don't really care about the Ganga's cleanup effort, and it is just a financial waste.

VII. Constructing Vaastu Compliant Buildings In Hyderabad:

The Telangana government made the decision to vastu-restructure every building. This kind of thinking in the government has resulted in a massive loss of public funds amounting to Rs.200 crore, and it is a waste of people's time and energy²⁴. While spending money, the government should consider whether it won't result in any losses to the

²⁰ Business Standard, "Mumbai-Ahmedabad Bullet Train to cost rs 90,000 cr" Business Standard (2015), https://www.business-standard.com/article/current-affairs/mumbai-ahmedabad-bullet-train-to-cost-rs-90-000-cr-115052601629_1.html (last visited Nov 4, 2023).

²¹ The bullet train propaganda: A waste of citizen's taxes, PADIndia (2018), <https://padindia.wordpress.com/blog/the-bullet-train-propaganda-a-waste-of-citizens-taxes/> (last visited Nov 4, 2023).

²² The Mumbai-Ahmedabad Bullet Train will be a sense of pride but a waste of money, Youth Ki Awaaz (2020), <https://www.youthkiawaaz.com/2020/09/a-bullet-train-is-a-fine-ego-booster-but-not-good-use-of-money/> (last visited Nov 4, 2023).

²³ Public money wasted, not a drop of Ganga cleaned: NGT, Hindustan Times (2017), <https://www.hindustantimes.com/india-news/public-money-wasted-not-a-drop-of-ganga-cleaned-ngt/story-W0sHleMHqdLuNmYXdxnsZI.html> (last visited Nov 4, 2023).

²⁴ TR Vivek, For the love of god: As KCR and Naidu compete over religious displays, is anyone pleased? Scroll.in (2017), <https://scroll.in/article/830428/for-the-love-of-god-as-kcr-and-naidu-compete-over-religious-displays-is-anyone-pleased> (last visited Nov 6, 2023).

government and be done wisely to save time, energy, and would help in the improvement of the nation. However, having secondary thoughts like vastu and failing to see the actual benefit will in no way assist the public. A government should not abuse its authority; instead, it should take steps to safeguard. These are a few examples of how the government and politicians have misused money from taxes and damaged the economy. A small number of cases are discovered by the public and even result in justice being served, but many cases do not result in justice being served because the government and politicians hold a strong role in this economy.

LEGAL SOLUTIONS:

These days, the government tries to spend tax money more on infrastructure than it does on carefully examining whether or not individuals are benefiting²⁵. The reason for this is the liberty granted to the government and political parties in using tax revenue without being held accountable to the general population. Only when strong laws are passed against the officials who misuse public funds can these issues be resolved, either by discouraging others from trying to make the same mistakes or by making sure they are careful enough to avoid them. While politicians and the government may view these as minor mistakes, the general population, who bears the brunt of this financial waste, views it as having a significant influence on their way of life. This is because the public, not the government, is the one who is impacted. Therefore, it is only through distinct legal consequences that the people can have the right to question those who misappropriate funds.

Few case laws describe the struggles faced by the general public in asserting their legal rights against the government for misusing money from taxes and they are:

Commonwealth of Massachusetts v. Mellon, (1923)²⁶:

In this case, a taxpayer sued the US government, claiming that government spending would rise to the point where tax income would rise and the taxpayer burden would grow. It was decided that the US government was not defamatory and that the taxpayer lacked standing to file a lawsuit

²⁵ Lucie Gadenne, *Tax me, but spend wisely? sources of public finance and government accountability*, 9 American Economic Journal: Applied Economics 274–314 (2017).

²⁶ Commonwealth of Massachusetts v. Mellon, 262 U.S. 447 (1923)

against it.

Flast v. Cohen, (1968)²⁷:

In this case, the taxpayer was granted an exceptional right to file a lawsuit if the government used tax funds to violate the establishment clause, therefore exceeding the constitutionally prescribed limits on government taxation and spending.

However, a critical observation was made in this case, stating that even while the tax payer is granted a right in certain situations, the people do not always fully enjoy it because it is difficult to establish whether or not the losses sustained against the government were real²⁸.

These cases basically highlight how difficult it is to bring legal action against the government for challenging the way tax money is spent and the scope of its authority, which keeps the public from being able to prove they have been harmed, even in cases where they are allowed to.

CONCLUSION:

The government has an obligation to ensure the welfare of the people, as they rely on it for that reason. As was previously mentioned, the government can use tax revenue for a variety of initiatives that benefit the populace and the economy and have the potential to propel the nation to new heights. However, there are a few areas where the government fails to maintain national stability and misuses tax revenue, which is a grave error committed by politicians and the government. Since tax revenue comes from the general public, it is equivalent to them squandering their own money for personal gain. This article serves as a wake-up call for all those who are willing to spend other people's money irresponsibly, since it includes a small number of case studies that illustrate the amount of money wasted by the government and politicians and what could have been in their place. Because the law is for the benefit of the people, not the government, it is therefore always preferable to have appropriate legal constraints placed on both the dominant and recipient side of the people.

²⁷ Flast v. Cohen, 392 U.S. 83 (1968)

²⁸ Joe Dunman, Can you sue the government for wasting your tax dollars? L. Joe Dunman, Kentucky Attorney (2014), <https://www.joedunmanlaw.com/blog/2014/7/31/can-you-sue-the-government-for-wasting-your-tax-dollars> (last visited Nov 6, 2023).