Representations for opening of Import of Cynopyridines

2267. SHRI CHANDRA BHAL MANI TEWARI: Will the Minister of COMMERCE AND CIVIL SUPPLIES be pleased to state:

- (a) what are the reasons in detail for banning imports of Cynopyridines in spite of the fact that it is not manufactured in the country;
- (b) whether Government are aware of the fact that a number of SSI units licences to manufacture naicinamide and isonizid from cynopyridines are having their installed capacity idle;
- (c) whether representations have been received by Government to reopen imports of cynopyridines; and
- have taken in the matter and if not, the detailed reasons for the same?

THE MINISTER OF COMMERCE AND CIVIL SUPPLIES AND STEEL AND MINES (SHRI PRANAB MUKHERJEE): (a) The intention is that, in place of cynopyridine, the industry should use Beta picoline in the manufacturing process from a more basic stage.

- (b) Government is not aware of this. However, imports have recently been cleared in the case of some SSI units on the recommendation of the sponsoring authority concerned, so as to give some more time to the units to switch over to the use of Beta picoline
 - (c) Yes, Sir.
 - (d) These are under consideration.

Clearance of Tetracycline Consignment by Bombay Customs

2268. SHRI CHANDRA BHAL MANI TEWARI: Will the Minister of FINANCE be pleased to state:

November, 1979, clearance by Bombay Custom Authorities, a consignment of 100 1500 Kgs, of Tetracycline HCI which is a cannalised drug and the import of which is prohibited by any private importers; and

(b) what are the reasons for the departure from the accepted Import Policy?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAGANNATH PAHADIA): (a) (b) A consignment of 1500 Kgs. of Tetracycline HCL was imported through the Port of Bombay and the Customs duty on it was paid on 27th October, 1979. It seems that the question refers to this consignment. The import in question was covered by the Import Licence that was produced read with the Import Policy for the relevant period. The clearance was therefore, allowed.

Central Board of Revenue

2269. SHRI A. NEELALOHITHA-DASAN NADAR: Will the Minister of FINANCE be pleased to state:

(a) what are the main functions of the Central Board of Revenue and who are its present Members?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAGANNATH PAHADIA): The Central Board of Revenue which was formerly looking after the administration of both the direct and indirect taxes was wef 1-1-1964 split up into two separate Boards namely—

- (i) The Central Board of Direct Taxes and
- (ii) The Central Board of Excise and Customs. The main functions of the two Boards and the names of their present Members are indicated in the enclosed statement.

Statement

The Central Board of Revenue which was constituted under the Central Board of Revenue Act, 1924 was charged with administration of Taxes came into existence as a result of the Central Board of Revenue Act, 1924. Initially the Board looked after

Taxes like Income-tax etc. and Indirect Taxes like Central Excise and Customs. When the administration of taxes became too unwieldy for one Board to handle, it was split up into two Boards namely, the Central Board of Direct Taxes and Central Board of Excise & Customs w.e.f. 1-1-1964. This bifurcation was brought about by constituting the two Boards under Section 2 of the Central Board of Revenue Act, 1963. The functions of the two Boards are as follows:

(i) THE CENTRAL BOARD OF DIRECT TAXES:

The Central Board of Direct Taxes is concerned with all matters relating to Income-tax (except matters relating to Income-tax Appellate Tribunal). Corporation tax, Capital Gains Tax, Excess Profit Tax, Business Profits Tax Act, Tax, Estate Duty, Interest Companies (Profits) Surtax Act, Annuity Deposity Scheme, Super Profit Tax Act, Expenditure Tax Wealth Tax, Compulsory Deposit Scheme, Voluntary Disclosure Scheme and all administrative matters pertaining to attached and subordinate offices. The composition of the Board

- (a) Chairman-Shri O. V. Kuruvilla
- (b) Members—

is as follows:

- (i) Shri Avtar Singh.
- (ii) Shri V. S. Narayanan.
- (iii) Shri S. N. Sastri.
- (iv) Shri K. N. Butani.
- (v) Shri T. Y. C. Rao.
- (vi) Shri Jagdish Chand.

For detailed execution, the Board has under it a number of attached and several subordinate offices.

(ii) THE CENTRAL BOARD OF EXCISE & CUSTOMS:

The Central Board of Excise and Customs is concerned with technical and administrative matters relating to the administration of Indirect Taxes including all matters relating

to Central Excise, all matters relating to Customs (Sea and Land) including the Indian Tariff Act, 1975, Cooperation Customs Valuations. nomenclature and Council, Customs similar matters, duties on goods imported or exported, prohibitions and restrictions on imports and exports in interest of revenue, interpretation of Customs Tariff, Anti-Smug-Revenue Intelligence: and Medicinal and Toilet Preparations and all administrative matters pertaining to attached and subordinate offices of the Central Board of Excise & Customs.

The present composition of the Board is as follows:

- (a) Chairman Shri S. Venkatesan
- (b) Member—(i) Shri A. K. Bandyopadhyay
- (ii) Shri J. Datta
- (iii) Shri R. C. Misra
- (iv) Shri C. T. A. Pillai
- (v) Shri G. S. Sawhney
- (vi) Shri S. Venkataraman

For detailed execution of its functions, the Board has under it a number of attached and subordinate offices.

2. For administrative purposes, both the above Boards come under the Ministry of Finance, Department of Revenue.

Processing of Cashew Kernels in Foreign Countries

2270. SHRI A. NEELALOHATHA-DASAN: Will the Minister of COMMERCE AND CIVIL SUP-PLIES be pleased to state:

- (a) whether the Government of India have detailed information regarding processing of cashew kernels in Foreign Countries; and
- (b) if so, what is the estimated total annual quantity of cashew Kernels which enter the World-Market from such countries as against India's export of Cashew Kernels?