

training opportunities for the girls, the marriage age is already high. It is purely voluntary and without any Government intervention. Well, this also impinges on other Ministries, education and all those of which I cannot speak. I think, if we can create public opinion that physiological readiness for marriage is not necessarily, what shall I say, physical or emotional maturity for marriage, if we can do that, then we might provide facilities and the parents might come forward to see that the age of marriage is postponed.

Evasion of Taxes

*1625. SHRI BEDABRATA BARUA : Will the Minister of FINANCE be pleased to state :

(a) the extent of evasion of Income-tax and other direct taxes in the country ;

(b) whether the Income-tax Department is being reorganised to make it more efficient in collection of taxes in the higher income bracket ; and

(c) if so, the details thereof ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P. C. SETHI) : (a) It is not possible to quantify the extent of evasion of income-tax or other direct taxes in the country.

(b) Efforts are constantly being made to streamline the Department to make it more efficient for the levy and collection of taxes. Special attention is being paid to cases of higher incomes which are suspected of tax evasion.

(c) The legislative and administrative measures undertaken to check tax evasion are given in the statement laid on the Table of the House. Apart from the measures listed therein, the Functional Scheme is being progressively introduced in the Income Tax Offices to make them more efficient. Cases of substantial incomes suspected of tax evasion are being dealt with in the Central charges of the Commissioners of Income-tax and prosecutions are being launched in increasing numbers where evasion is established.

STATEMENT

Measures to Check Tax Evasion

Legislative Measures

(i) Section 69A was inserted in the

Income-tax Act by Act 5 of 1964 to bring to tax unaccounted money, bullion, jewellery or other valuable articles. Section 69B was inserted in the said Act by Act 10 of 1965 to bring to tax investments not fully disclosed.

(ii) The powers of search and seizures and the power of entry and survey exercised by the Income-tax authorities were enlarged by amendment of section 132 in 1965 and insertion of 133A in the Income-tax Act, 1961 in the year 1964.

(iii) The provision relating to imposition of penalties for concealment of income was tightened by inserting with effect from 1.4.1964 an Explanation to section 271(1) by Act 5 of 1964.

(iv) Section 18 of the Wealth-tax Act was amended in 1964 laying down the minimum penalties for concealment of wealth and for the delay in submission of returns, etc.

(v) Provision was made with effect from 1.4.1964 for rigorous imprisonment for a minimum period of six months (unless there were special reasons for awarding a lesser sentence) for false verification in the return of income or abatement thereof. The maximum term of imprisonment was raised with effect from 1.4.1964 to two years' rigorous imprisonment in place of simple imprisonment for six months and/or fine of Rs. 1,000/-.

(vi) Provision has been made with effect from 1.4.1964 for publication of particulars relating to proceedings under all Direct Taxes Acts in respect of any assessee.

(vii) Provision was made in 1967 for enabling the Commissioner of Income-tax to furnish information relating to any assessee on an application being made to the Commissioner of Income-tax.

(viii) Provision has been made with effect from 6.10.1964 in the Income-tax Act for obtaining a certificate from the Income-tax Officer,

before transferring any property of a value exceeding Rs. 50,000/-

- (ix) A new section 285A was inserted in the Income-tax Act with effect from 6.10.1964 making it obligatory on the person entering into a contract exceeding Rs. 50,000/- to report the same to the Income-tax Officer.
- (x) Before 1952 a person could either be penalised or prosecuted for tax evasion. The law was amended in that year and it now provides for prosecution as well as penalty for tax evasion.

The following Legislative measures were undertaken (in the current year) after 1.4.1968 to check tax evasion :—

(a) A new section 40A (2) has been inserted in the Income-tax Act, 1961. This new section provides that expenditure incurred in a business or profession for which payment is made to the tax payer's relative or associate concern is liable to be disallowed by the Income-tax Officer in computing the profits of the assessee to the extent that such expenditure is considered to be excessive or unreasonable.

(b) Section 40A (3) has been inserted in the Income-tax Act providing for the disallowance of expenditure exceeding Rs. 2,000/- if it is paid otherwise than by a crossed cheque drawn on a bank or by a crossed bank draft.

(c) Upto 1.4.1968 the minimum and maximum limits of penalty for concealment of income and wealth were 20% and 150% of the tax evaded. The law has been amended with effect from 1.4.1968 and the minimum and maximum limits of penalty have been raised to 100% and 200% respectively, of the income or wealth sought to be concealed.

(d) A new section 276B has been inserted in the Income-tax Act. This section provides that in the case of persons who fail to deduct tax at source and pay the same to the Government, the punishment will be rigorous imprisonment upto six months and also fine of not less than 15% of the tax per annum in default. Before this amendment a defaulter was liable to a fine of only Rs. 10/- per day of the default and there was no imprisonment.

Administrative Measures

During the last five years the following Administrative measures have been taken to check tax evasion :

- (i) Central Circles which primarily deal with big cases of tax evasion have been strengthened. Upto 1965 Central Circles existed only at Calcutta and Bombay, but in that year Central Circles were created at Delhi and Madras also. In the year 1968, these Central Circles have been further strengthened by posting 40 more Income-tax Officers and four more Inspecting Assistant Commissioners.
- (ii) In 1966 Intelligence Wings were created at Delhi, Bombay, Madras and Calcutta for the purpose of collecting intelligence in respect of cases of substantial evasion. They also process cases for prosecution where tax evasion is involved. Recently the activities of the Intelligence Wings have been extended to other areas besides these four cities, and one Assistant Director of Inspection (Intelligence) has been posted in each State.
- (iii) The powers of search and seizures under section 132 which were enlarged in 1965 have been fully made use of. Searches have been undertaken in more than 1,000 cases during the last five years. The value of the assets seized, as a result of these searches, totals to Rs. 4.59 crores.
- (iv) The powers of survey section 133A are being increasingly exercised and survey operations are being undertaken in appropriate cases. They are yielding good results and quite often duplicate sets of accounts are discovered.
- (v) Names of persons on whom penalty exceeding Rs. 5000/- is imposed are published every year not only in the Government Gazette but in important local newspapers as well so that this matter may have proper publicity and a deterrent effect.
- (vi) The practice of only levying penalties for concealment of

income has been changed and wherever possible prosecutions are also being launched. From 1-4-1964 approval has been given for launching prosecutions in 67 cases. Out of these, in 47 cases prosecutions have already been launched. In 3 cases the assesses agreed to have offence compounded on payment of deterrent composition fees. In the remaining 17 cases, prosecutions have yet to be launched in consultation with the Departmental counsel. Out of the 47 cases, in which prosecution was launched, conviction has already been obtained in 9 cases, including three in which prison sentences have been awarded. In 2 cases the accused were acquitted, while in 4 other cases the assesses agreed to have the offences compounded after the launching of prosecutions. In the remaining cases prosecutions are pending before the courts.

- (vii) With a view to check tax evasion training has been given to officers of the Intelligence Wings for processing cases from the prosecution angle. A Prosecution Manual has also been prepared for the guidance of the officers.
- (viii) A Committee consisting of Departmental officers was appointed to look into the causes of tax evasion and recommend steps to check the same. Its report has been recently received and is receiving consideration,

SHRI BEDABRATA BARUA : As early as in 1962, it was said that the extent of evasion of tax amounted to Rs. 3 crores—that was the estimate—and now it must have increased. But apart from the evasion, the tardy of India in direct taxation is that middle-income and low-income groups of people have to pay full amount of direct taxes while there has been a tremendous evasion or, I should say, a legally-permitted tax-avoidance to which I would like to draw the attention of the Government. If one sees the number of people staying in Oberoi and other places, one would find most of the people will be doing so out of the income they get from

companies and other places—a high standard of living unbelievably goes on in every way. Has the Government any measures to see that this legal avoidance of tax is done away with? I want to know whether Government is considering any measures to stop it.

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI) : The hon. Member is contradictory in what he says. There is no question of legal avoidance of taxation. If a person is legally entitled to an exemption, he is entitled to that exemption. Where is the question of avoiding anything? *(Interruptions)* The question is whether these allowances should be made or not. We have constantly been restricting these allowances in many cases. The hon. Member has no criterion for this. He has only a vague idea that all these should be curtailed. It cannot be curtailed merely because he wishes it. There are things which have got to be allowed and they will be allowed, and they will take advantage of it.

If the hon. Member has any idea that the evasion is only at the higher stages, he is entirely wrong. The evasion is much more in the middle stages than even at the higher stages. It is no use trying to condemn one class of people. Nobody is free from it if he can evade it.

SHRI BEDABRATA BARUA : I asked that question in view of the fact that the agriculturists who will be subjected to any direct taxation will have to pay from out of their own funds and not out of the funds of the company as in the case of industrialists and their employees. What I would like to ask is whether it is a fact that the 75 big business houses and their known heads, are not even income-tax payers. May I know how many of them declare that they have incomes less than Rs. 5,000 per month?

SHRI MORARJI DESAI : He may ask a separate question on this.

SHRI K. P. SINGH DEO : May I know whether any public co-operation was sought for the recovery of alleged evasion of income-tax and whether such help has come from the public? Specifically I

would like to know whether any help has come from the public in regard to an amount of Rs. 20 lakhs from a firm in Orissa ..

AN HON. MEMBER : Mention the firm.

SHRI K. P. SINGH DEO : I would not like to.

I would like to know it has been going on for the last 2½ years and no action has been taken. How long would it take for action to be taken? This is a case where co-operation from the public has come to the Income-tax Department.

SHRI P. C. SETHI : We have been from time to time receiving information from certain informers. We are seeking their co-operation and they are rewarded for this purpose. The case which the hon. Member has referred to is under examination, as the hon. Member knows.

SHRI S. R. DAMANI : In the previous years the hon. Deputy Prime Minister declared that all the assessments would be completed within two years. May I know the progress of the scheme and how many assessments have remained pending for more than two years?

SHRI P. C. SETHI : Now the cases of assessments have come down considerably. On 1-4-1968 they were 23,29,650. On 1-4-1969 they were 15,36,524. All efforts are being made to complete the assessments by 1972.

श्री बेणोशंकर शर्मा : अध्यक्ष महोदय, जब हम इनकम टैक्स की चोरी की बात करते हैं तो हमारे सामने एक ही वर्ग विशेषकर आता है और वह है व्यापारी वर्ग। मैं माननीय मन्त्री जी से पूछना चाहता हूँ, क्या वह जानते हैं कि इस समय देश में दो वर्ग और पैदा हुए हैं जो हैं कांटेक्टर्स और दूसरे घूस लेने वाले आफिसर्स? अध्यक्ष महोदय, घूस लेने की नैतिकता या अनैतिकता से आयकर विभाग का कोई वास्ता नहीं है। आयकर विभाग चोरों से और घूस खोरों से भी उसी तरह कर लेने का अधिकारी है जिस तरह से औरों से। इसलिए मैं पूछना

चाहता हूँ कि तीन पंचवर्षीय योजनाओं में पब्लिक सेक्टर में अरबों रुपये खर्च हुए और उस में जो कांटेक्टर्स के पास रुपये गये और आफिसरों के पास भी गए हैं उन से आयकर वसूल करने के लिए उन के विभाग ने कोई अभियान शुरू किया है या नहीं और नहीं किया है तो कब तक करेंगे?

श्री मोरारजी देसाई : ऐसा अभियान शुरू करना मुश्किल है। किसी ने घूस लिया और मालूम न हो तो किसे हम पकड़ें? सम्मानित सदस्य को मालूम हो, मुझे इन्फार्मेशन दे दें तो मैं जरूर उसके पीछे लगूंगा। मगर यह बात नहीं है कि कोई एक ही वर्ग इसमें इन्वेन्शन के लिए जिम्मेदार है। कोई भी वर्ग इस में बाकी नहीं है, यही मेरा कहना है।

SHRI NITIRAJ SINGH CHAUDHARY : Payment of taxes is evaded. The honest are made to pay through their nose and the dishonest are let loose and they are even helped by keeping the cases pending. The PAC in its Seventeenth Report has given figures that in the month of March a very large number of cases are disposed of and in the other months they sit tight over the cases. May I know if by this method proper attention is not paid? May I, therefore, know if the Government has taken any step to see that the officers dispose of cases properly, they distribute the work properly and they do not rush through the cases during the month of March?

SHRI P. C. SETHI : That is being done. That is why functional division has also been created. Moreover we have taken over the work in various States, and taken over the work is continued.

SHRI INDRAJIT GUPTA : In this statement which has been laid, there is reference to certain legislative measures which are supposed to bring under tax, unaccounted money, bullion, jewellery and other valuable articles. I would like to know from the hon. Minister whether or not it is a fact that some very big, large-scale smuggling cases, smuggling of gold and so on, were detected as long ago as

1964 and which are still dragging through the law courts involving hundreds of crores of rupees. What is the position—I would like to know. So long as these smuggling cases are not disposed of, it is not possible for the Government and the tax collecting machinery of the Government to go into action against those people. So I would like to know from the Minister whether any measures are being contemplated which will plug these loopholes of these smugglers who have got away with crores worth of goods allowed to go on 5 or 6 years together just resorting on some plea or the other in the law courts and preventing the revenues of the State from being augmented.

SHRI MORARJI DESAI : The matter of smugglers has very little relation to income matters. On course, smuggling income is never shown in income tax returns. When they are detected, whatever is obtained in detection is all forfeited. That is taken away entirely. It cannot be taken away finally unless the case is disposed of. There is no loophole to be plugged. It is a matter for courts to do it. If the courts decide them quickly, we will take action quickly.

SHRI SRADHAKAR SUPAKAR : On account of the fact that there is diminution in the total arrears, may I know how far this accumulation of a large number of arrear cases is responsible for evasion of taxes and whether on account of the fact that the officers are involved in routine affairs of a assessment they are not able to give sufficient attention to the matter of checking evasion.

SHRI P. C. SETHI : All possible steps are being taken to collect the arrears and that is why the arrears are being collected quite considerably. But I would agree with the hon. Member that while the arrears are on the high side, as far as the officers are concerned, small income brackets are not gone into in much detail and the assessments made by the parties are accepted.

श्री महाराज सिंह भारती : अध्यक्ष महोदय, इस्कम टैक्स की चोरी करने के बहुत तरीके हैं। मैं मन्त्री जी की इस बात को मानता हूँ कि जो भी चोरी कर सकता है, करने की कोशिश जरूर

करता है। लेकिन जो मोटी मोटी बातें हैं जैसे उत्पादन में लागत को कई तरीकों से बढ़ा देते हैं और बिक्री के मूल्यों को कई तरीकों से कागज में घटा देते हैं—ये दो तो बहुत मोटे तरीके हैं। इन के अलावा और भी बहुत से तरीके हैं जैसे चीनी के उत्पादन को कम दिखाया जाता है, एक्साइज वाले जो वहां रहते हैं उन को थोड़ा पैसा देकर एक हजार की जगह 800 बोरी दिखाई जाती हैं। ऐसी ऐसी कुछ मोटी बातें विशेषज्ञों ने भी आपको सामने रखी हैं। ये सब चीजें न घट सकें, इनको रोकने के लिये आपने नियमों में इन दिनों कौन से परिवर्तन किये हैं ?

SHRI P. C. SETHI : As far as the evasion of tax is concerned, now the penalties imposed are much stringent and, therefore, the likelihood of such evasions is comparatively less. The penalties are even to the extent of 100% for evasion of taxes.

श्री महाराज सिंह भारती : यह तो पेनल्टी की बात आपने बताई है। मैं तो यह जानना चाहता हूँ कि उत्पादन की लागत 100 रु० से बढ़ा कर 150 रुपये दिखाते हैं, ऐसे बाउचर्स वगैरह देते हैं जैसे लकड़ी घटिया ली और वाउचर बढ़िया का दिखा दिया—इन चीजों को चैक करने के लिए क्या कोई विशेष अधिकार आपने दिये हैं ताकि उत्पादन की लागत ज्यादा न दिखाई जा सके और बिक्री के मूल्य कम न किये जा सकें ?

श्री मोरारजी देसाई : करने के लिए जितने साधन हैं, उनका उपयोग करते हैं और जहां कोई चीज सामने आती है तो कड़ी सजा भी दी जाती है। अभी सेल्ज एसेसमेंट की नई पद्धति शुरू की है—चैक करने के दौरान जब पता लगता है कि इन्होंने झूठ किया है तो उन को बहुत बड़ी सजा देते हैं जिससे ऐसा करने में रुकावट आती है।

SHRI AMRIT NAHATA : Some years ago Prof. Kaider adopted a very scientific method to arrive at the figure of income-tax

evasion in this country. Will the Government appoint some experts once again to scientifically arrive at the figures of income tax evasion today? Similarly, everybody knows that because of this evasion of income-tax in our country we have a parallel currency known as the black-money which is really playing havoc in our economy. Will the Government demonetise our currency so as to immobilise these forces of black-money in our country?

MR. SPEAKER : Even if they want to do it, not by a supplementary.

SHRI MORARJI DESAI : The hon. Member is not correct in saying that Mr. Kaldor has made a scientific judgement; it was only pure guess. There was no scientific method at all about it. Anybody can guess Rs. 300 crores; anybody can guess Rs. 500 crores or Rs. 100 crores. There is no substance in that. Demonetisation can never be done publicly like this by giving notice.

SHRI P. GOPALAN : Ever since Mr. Morarji Desai took over the Finance Portfolio these income-tax arrear cases are increasing. This was of the order of Rs. 322 crores in March 1965 and it has increased to over Rs. 600 crores this year. Is it because of the fact that the Finance Minister is having a soft-cornor for big business groups who are generally the tax-evaders? The Public Accounts Committee has criticised Government for the lack of proper and immediate steps for realising income-tax arrears. They have referred to the arrears in respect of 25 companies amounting to over Rs. 25 crores in each case. It has been disclosed that 25 business groups have accumulated income-tax arrears to the tune of Rs. 20 crores. I would like to know from the hon. Finance Minister as to what steps have been taken to realise these income-tax arrears and how far these steps have been successful.

SHRI MORARJI DESAI : This has been replied to several times. I cannot reply to abuses and inferences.

MR. SPEAKER : The other day also it happened; somebody made some reference and serious objection was taken. Therefore, imputing motives etc. should

not be resorted to. Questions should be asked only to elicit information, not for making allegation against each other.

SHRI P. GOPALAN : The statistics clearly show that such income-tax arrear cases are increasing.

SHRI MURASOLI MARAN : Formerly Government have announced that the informants giving information about hidden money and black money would be rewarded and they would get some percentage as reward. I would like to know from the hon. Minister whether this announcement has produced any results so far. How many informants have given information about hidden money? How much of hidden income was got by Government because of that? How much money was given as reward to those informants? This, I would like to know from the hon. Minister.

SHRI P. C. SETHI : I want notice for that.

श्री शशि भूषण : मैं अपने फाइनेन्स मिनिस्टर साहब को मुबारकबाद देता हूँ कि आप इनकमटैक्स चोरी को पकड़ने की बहुत कोशिश करते हैं, लेकिन आपके ग्रिप से वे लोग छूट जाते हैं आपने कई लोगों को इस बात के लिए इन्सेन्टिव भी दिया है। यहाँ दिल्ली में एक होटलवाले ने कई लाख रुपये की टैक्स चोरी की। एक आदमी ने आपको इत्तिला दी और आपकी मिनिस्ट्री ने उसको एक हजार रुपया इनाम भी दिया लेकिन चार साल से उस लाखों रुपये की चोरी करने वाले का अब तक कुछ नहीं हुआ। इस प्रकार के बहुत से केसेज हैं। करोड़ों रुपया राज-स्थान में बलक का पड़ा हुआ है। जब शिकायत की जाती तो बजाय इसके कि उनके कागज सीज किये जाय, उस एरिया के इन्कमटैक्स आफिसर बजाय इसके कि उसका कागज सीज करें, उस से रिकार्ड निरीक्षण को मांगते हैं। इस तरह आप बहुत कोशिश करते हैं लेकिन वह आपकी ग्रिप से छूट जाते हैं कोई तरीका आप जरूर ऐसा अपनायें कि जो करोड़ों रुपया देश का टैक्स बचाकर इसी तरह से लोगों के

पास मौजूद है वह उन से निकाला जा सके क्योंकि देश की योजनाओं को रुपये की सख्त जरूरत है। यह मैं जानना चाहता हूँ। आप इस पर क्या कार्यवाही कर रहे हैं ?

श्री मोरारजी देसाई : माननीय सदस्य को कहना है और मुझे पकड़ना है। पकड़ने में वह हमारी मदद करें तो उनका आभार मानूंगा। मगर सिर्फ कहने से कि करोड़ों रुपया यहां है और वहां है उस से काम नहीं चलेगा। जितनी मेहनत हम से होती है करते जाते हैं और लोगों को पकड़ा भी जाता है। मगर यह चीज हमेशा होती रहेगी और लोग ऐसा करते भी रहेंगे।

SHRI JYOTIRMOY BASU : It is a known thing for all of us that there are inflated cost of production and deflated sales revenue and also over invoicing and under-invoicing as far as foreign trade is concerned and as a result, millions of rupees are evaded on account of income-tax. I would like to know from the Hon. Minister what steps he has taken so far to stop this under-invoicing and over-invoicing and inflated cost and deflated revenue from sales proceeds? If he has not taken any steps so far, will he tell us whether he will do it now?

SHRI P. C. SETHI : I would quote the figures as to how many cases of concealment have been detected and that itself will show the progress.

In 1965-66, 34, 165 cases of concealment of income were detected. In 1966-67, 29, 294 and in 1967-68, 31, 509 cases were detected.

SHRI JYOTIRMOY BASU : Including cases of over-invoicing and under-invoicing?

MR. SPEAKER : All of them.

SHRI K. SURYANARAYANA : According to the statement, 67 cases have been launched against some individuals and firms. Out of these 67, only 47 have been sent to the courts and some were convicted. All would like to know the names of those firms and individuals who have been prosecuted and who are under prosecution.

SHRI P. C. SETHI : I would require notice.

SHRI K. SURYANARAYANA : The numbers are already here and unless you know the names, how can the numbers be known?

SHRI PILOO MODY : I agree with the Finance Minister...

MR. SPEAKER : Then why ask the question?

SHRI PILOO MODY : ...that evasion of tax takes place at all levels of society. Further, no matter how much evasion takes place, it goes on increasing from year to year. The powers the Finance Minister arms himself with are merely stringent without providing any cure. Stringent power does not necessarily mean catching more and more people. There is something inherently wrong with the taxation system and the measures he has proposed because they do not go out to catch people who are offenders, but they merely try to make things stricter, and this only brings into his ambit honest men. In his finance speech he recently admitted that if one has evaded Rs. 500, then he is going to make a law imposing Rs. 50,000 or Rs. 60,000 as penalty. This is no law, but it is plain nonsense to put such laws on the Statute Book. Therefore, I want to tell the Finance Minister that if he is anxious to evade taxes... (Laughter)...if he is anxious to catch tax evaders, he must rationalise the tax system. Therefore, I would like to ask him whether he will come forward with some specific proposals as to how taxes can be rationalised and at the same time how they could be brought down and made more reasonable and how the machinery for catching evaders can be made more rigorous, but not punitive.

SHRI MORARJI DESAI : The hon. Member makes no difference between sense and nonsense. So, what reply can I give to him? When a Bill is passed by Parliament, he calls it nonsense. What am I to say about it? I would only say that it becomes a privilege question if necessary, but I am not prepared to do that...

SHRI PILOO MODY : I think there

is absolutely nothing wrong in criticising the legislation which comes out of Parliament, Most of us do.

SHRI MORARJI DESAI: He may be doing nonsense but not others. It is no use saying that everybody is doing nonsense. What is the use of saying that ?

खाद्य पदार्थों में मिलावट

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*1628. श्री जगन्नाथ राव जोशी :

श्री रामगोपाल शालबाले :

श्री ब्रज नृपराज लाल :

श्री भटल बिहारी बाजपेयी :

श्री सूरज मान :

श्री रणजीत सिंह :

क्या स्वास्थ्य तथा परिवार नियोजन और निर्माण, आवास तथा नगरीय विकास मन्त्री यह बताने की कृपा करेंगे कि :

(क) गत तीन वर्षों में राज्य-वार खाद्य पदार्थों में मिलावट के कितने मामलों का पता लगाया गया ;

(ख) उन मामलों में कितने व्यक्ति दोषी पाये गये और उन्हें दण्ड दिया गया ; और

(ग) प्रायः किन-किन खाद्य पदार्थों में मिलावट की जाती है और मिलावट को रोकने के लिए और क्या प्रभावी उपाय किये जा रहे हैं ?

THE MINISTER OF STATE IN THE MINISTRY OF HEALTH AND FAMILY PLANNING, AND WORKS HOUSING AND URBAN DEVELOPMENT (SHRI B. S. MURTHY): (a) and (b). A statement giving the requisite information for the years 1966 and 1967 is placed on the table of the Sabha. The information for the year 1968 is being collected and will be laid on the table of the Sabha in due course.

(c) The food stuffs mainly found adulterated are milk and milk products, non-alcoholic beverages, sweetening agents such as sugar, honey, gur or jaggery, spices, condiments cereals and cereal products, edible oils and fats.

The provisions of the Prevention of Food Adulteration Act have been made more stringent and the States have been asked to ensure proper enforcement of the Act.

A proposal to formulate a scheme to check inter-State adulteration is also under consideration.

STATEMENT

Name of State/U.T.	No. of cases detected		No. of persons awarded punishment	
	1966	1967	1966	1967
1	2	3	4	5
Andhra Pradesh	2,282	1,918	1,184	712
Assam	566	442	10	19
Bihar	996	947	*N.A.	101
Gujarat	3,193	1,721	1,912	1,363
Kerala	1,544	1,291	1,496	564
Madhya Pradesh	2,148	1,234	1,806	1,227
Madras	5,814	5,194	1,550	1,511
Maharashtra	6,326	5,726	4,560	3,558
Mysore	1,255	1,478	785	932
Orissa	748	1,296	121	162
				(provisional)
Punjab	1,600	2,387	866	743