

officers of I.A.S. and I.P.S. is double in Mysore State as in Travancore-Cochin?

Shri Datar: That depends on the requirements, in the first instance, of Mysore.

**INCOME-TAX INVESTIGATION
COMMISSION**

*178. **Shri Barman:** Will the Minister of Finance be pleased to state:

(a) the number of cases investigated or settled up to 1949 by the Income-tax Investigation Commission that have been followed up subsequently in later years; and

(b) the number of assessees that have been detected to have resorted to evasion of taxes again after 1949?

The Minister of Revenue and Expenditure (Shri Tyagi): (a) I am not very clear what the hon. Member wishes to know. The total number of cases disposed of by the Commission upto 31st December, 1949 number 105. Under Section 3(b) of the Investigation Commission Act, 1947, the Commission is required to make a report in respect of all or any of the assessments made in relation to the case before the date of its report or interim report. In those cases in which final reports are made it is not, therefore, possible for the Commission to take up the assessments of subsequent years; although it is open to the Commission to make further investigations in respect of the years covered by the original report if its report is interim or where the terms of settlement under Section 8-A empower it to do so. The duty of investigating evasions in respect of the period subsequent to that to which the Commission's report relates devolves on the Income-Tax Department.

If, however, what the hon. Member wishes to know is whether the cases reported on by the Commission have been followed up in the matter of recoveries in later years, the answer is that such action is taken by the Income-Tax Department according to the usual procedure.

(b) For the reasons stated in answer to (a), the Commission itself has not attempted to detect evasion in cases in which it has made its final reports. No information is readily available about the number of cases in which evasions were discovered by the Income-Tax Department.

Shri Barman: Sir, on a point of explanation first. What I wanted to know is how many cases were dispo-

sed of by the Investigation Commission by proper investigation or by mutual settlement, that is, by voluntary disclosure by some assessees. My question about following up was exactly as the hon. Minister has subsequently said by the Income-tax Department. That is to say, I wanted to know how many cases have been disposed of by the Commission up to 1949 and how many of those cases have been followed up by the Income-tax Department subsequently to find out whether those persons who had once evaded tax had filed proper returns subsequently, and whether any subsequent evasion has been found out by the Income-tax Department. That was my simple question. I do not know what the confusion is in my question.

Shri Tyagi: Sir, as I have said already it is not for the Income-tax Investigation Commission to investigate into the evasion which these assessees practised after the Investigation Commission gives its report finally. Then the whole matter is delegated to the Income-tax Department and, as I have said, in cases where the Income-tax Investigation Commission has given its report, they are followed up by the Income-tax Department in their usual course of duties. As regards the number of cases reported by the Commission up to the year 1949, I have already stated that they are 105. For the information of my hon. friend, I might say—he also wanted to know how many of the cases were decided by settlement and how many by investigation—the up-to-date figures are, 685 cases have been decided by the Commission by means of settlement and 168 cases have been decided by means of investigation.

Shri Barman: Has any of these cases which have been decided as far back as 1949, by the subsequent following up procedure of the Income-tax Department, been found to be again guilty of evasion?

Shri Tyagi: Sir, in fact, in most of these cases the further assessments have not been completed because we had to wait for a number of years for the final report of the Investigation Commission. After the Commission's decision on past years only we could follow the assessment of future years, and the future years are still under assessment. If the hon. Member is anxious to know, I will have the information from the Department in due course.

Shri Feroze Gandhi: May I know the amount collected as a result of the investigation in 1952?

Shri Tyagi: I have not got the figure about 1950.

Shri Feroze Gandhi: About 1952?

Shri Tyagi: The tax received was 23 crores up-to-date. The amount collected up till now is 6.10 crores. I have not got the break-up.

Shri Feroze Gandhi: I want to know the figure for 1952 and not the total figure from the date of the appointment of the Commission.

Shri Tyagi: I have not got separate figures.

Shri A. C. Guha: May I know if the Government is ready to publish the names of those who have been found guilty of tax evasion by the Investigation Commission?

Mr. Deputy-Speaker: This question has been raised often. It is a matter of policy.

Shri A. C. Guha: It is not a matter of policy, Sir. I want to know whether the Government is ready to publish the names.

Shri Tyagi: So long as the Income-tax Act is not amended, I am afraid I am not empowered to divulge the names.

Shri L. N. Mishra: May I know the amount of concealed money unearthed in 1952?

Shri Tyagi: If my hon. friend means as the result of the voluntary disclosure schemes which were started by the Department, the total number of cases of voluntary disclosures was 20709. That is 20709 assessee took advantage of the voluntary disclosure scheme and the amount of income disclosed by that was 74.69 crores.

Shri L. N. Mishra: May I know the names of those persons who have disclosed this amount?

Mr. Deputy-Speaker: He has already said that until the Income-tax law is amended, he is not competent to give out the names.

Shri A. C. Guha: The Investigation Commission circulated a number of questions. Is it not true that on the receipt of the replies to the questionnaire, the Investigation Commission has suggested the publication of the names?

Shri Tyagi: I shall have to ascertain. I am afraid they have not, but I am not quite sure.

Shri A. C. Guha: I have gone through the report. I am sure, it has. If my hon. friend the Minister wants I shall give him the exact page.

Mr. Deputy-Speaker: I will suggest that the hon. Member may give it to him.

Shri T. N. Singh: Is it not true that the Investigation Commission, in the course of the investigation, came across several cases of persons having duplicate account books? If that is so, what action have Government taken as a result of the knowledge so gained to warn the other Government departments such as those who place orders and those who have to deal with Sales Tax etc.?

Shri Tyagi: Already arrangements exist. Where other departments deal with such cases of income-tax payers, in the matter of contracts etc., instructions have been issued to the departments by the Government to send information, with regard to the payments made to various parties, to the Income-tax Department. There is a central office where all this information is collected, sifted, tabulated and circulated to the various assessing officers.

Shri T. N. Singh: The hon. Minister has not followed my question.

Mr. Deputy-Speaker: Anyhow, it does not arise out of this question.

Shri Velayudhan: May I know from which State the largest collection has come?

Mr. Deputy-Speaker: This is not a general discussion on the administration of the Income-Tax Department.

Shri Velayudhan: He gave a list.

Mr. Deputy-Speaker: That is the unfortunate part. The question related only to the number of assessee who have been found to have evaded income-tax. The hon. Minister should have replied to that and sat down. Then it would not have led to other questions.

Shri Tyagi: I have already stated that the information was difficult to collect, because.....

Mr. Deputy-Speaker: I was not referring to that. I was merely drawing the attention of hon. Member to the restricted nature of the question.

We will now proceed to the next question.