

**Shri A. P. Jain:** Two. The Committee will be set up by the Government of India on whose recommendation the final selection will be made by the UNESCO.

**Shri Achuthan:** May I know whether the trainees will be attached to Universities or the secondary schools for training?

**Shri A. P. Jain:** I have already answered that question.

#### INCOME-TAX EVADERS

\*1018. **Dr. M. M. Das:** Will the Minister of Finance be pleased to state:

(a) whether Government have finally decided the question of disclosing the names of the Income-tax evaders as recommended by the Income-tax Investigation Commission; and

(b) if so, when the names are going to be disclosed?

**The Deputy Minister of Finance (Shri M. C. Shah):** (a) and (b). Under the existing law no such disclosure is permissible. The question whether the law should be amended or not has not been finally decided.

**Dr. M. M. Das:** In view of the fact that the Income-tax Investigation Commission made their recommendation in the year 1951, what are the reasons for Government taking so much time to decide the question finally as to whether the law should be amended if necessary, or not?

**Shri M. C. Shah:** In the year 1951, in the Income-tax Amending Bill, this provision was made. It lapsed. And later on, we had to put in an amending Bill which was not controversial so as to get it passed immediately. So, this has not been taken up.

**Kumari Annie Mascarene:** May I know, Sir, in how many cases action has been taken against evaders during the year 1952-53?

**Shri M. C. Shah:** Whenever we find that some income was concealed and it was found out, then, all penalties

as provided for in the Act were levied.

**Mr. Deputy-Speaker:** She wants to know the number of cases where action has been taken.

**Shri M. C. Shah:** It will be very difficult to give the number because it will involve great labour to collect the figures.

**Kumari Annie Mascarene:** What is the number for 1951 to 1952?

**Mr. Deputy-Speaker:** Those cases which have come up before the Investigation Commission? Now the question relates to the Income-tax Investigation Commission.

The question relates to generally Income-tax evaders. Does not the hon. Minister know the number of cases disposed of during the last year?

**Shri M. C. Shah:** I have got the number of cases disposed of till now: settlement cases plus disposal cases. That comes to about 893. In the settlement cases penalties as recommended by the Commission were levied; also in the Investigation cases numbering 178, penalties as recommended by the Commission were levied.

**Dr. M. M. Das:** In reply to a question, the hon. Minister said that in the previous Income-tax Amending Bill that had been introduced in this House, this provision for the disclosure of names of the tax evaders was there, but in the second Amending Bill which was passed in this House, this provision was omitted. What were the reasons for omitting this particular provision in the second Amending Bill which was passed in this House?

**Shri M. C. Shah:** I have already stated that the second Amending Bill was to be non-controversial in order to get it passed through both the Houses and therefore this was kept over for a comprehensive Bill to be introduced at a later stage.

**Shri S. V. Ramaswamy:** Could we have State-wise distribution of these Income-tax evaders?

**Shri M. C. Shah:** It is not possible; it will take time.

**Mr. Deputy-Speaker:** Next question.

VALUE OF CIGARETTES CONSUMED

\*1019. **Prof. D. C. Sharma:** (a) Will the Minister of Finance be pleased to state the total value of cigarettes consumed in India during 1952-53?

(b) What is the value of the cigarettes manufactured in India during this period?

**The Deputy Minister of Finance (Shri A. C. Guha):** (a) Statistics of consumption are not available, but based on the quantity of cigarettes cleared from the Factories and the quantities imported from abroad, it is estimated that the total value of the cigarettes consumed in India during 1952-53 was Rs. 28.05 crores exclusive of duty and Rs. 35.50 crores inclusive of duty.

(b) The ex-duty value of cigarettes manufactured in India during 1952-53 was Rs. 30.24 crores and the cum-duty value of the same was Rs. 37.59 crores.

**Prof. D. C. Sharma:** May I know how many foreign firms are there in India that manufacture cigarettes? Do the Government of India or the people of India have any share in these firms?

**Shri A. C. Guha:** I have got with me the names of the companies that manufacture cigarettes. I think the Imperial Tobacco company is mostly financed by non-Indians and is also managed by non-Indian personnel. There are other companies. It is not possible for me to give a break up of the share capital of these companies. The other companies are: the Jubilee Cigarette Factory, Vazir Sultan Tobacco Company, National Tobacco Company and Godfrey Phillips.

**Prof. D. C. Sharma:** May I know what is the proportion between the foreign firms and Indian firms so far

as the manufacture of cigarettes is concerned?

**Shri A. C. Guha:** As I have already stated, it is not possible for me to say. That question may be directed to the Commerce and Industry Ministry.

**Shri S. V. Ramaswamy:** In view of the increasing consumption of cigarettes, is it in the contemplation of the Government to pass an Act preventing juvenile smoking?

**Shri A. C. Guha:** That question may be directed to the Health Ministry.

सेठ गोबिन्द दास: सन् १९५२-५३ में जो सिगरेट बाहर से इस देश में आई वे उस के पहले जो दो साल तक आई थीं, उन से ज्यादा थीं या कम थीं ?

**Shri A. C. Guha:** I think the quantity imported in 1950-51 was 49 million cigarettes; in 1951-52, 34 million cigarettes, and in 1952-53, 34 million cigarettes.

सरदार ए० एस० सहगल : क्या मंत्री महोदय यह बतलायेंगे कि विदेशी सिगरेट बनाने वाली कम्पनियों के कारण क्या यहाँ के जो सिगरेट बनाने वाले हैं उन का व्यापार दिन पर दिन गिरता जा रहा है और यदि हाँ तो उस को रोकने के लिये क्या सरकार कोई व्यवस्था करने का विचार कर रही है ?

**Shri A. C. Guha:** I think from the figures available with me I can say this: The greatest foreign company is the Imperial Tobacco company. Its percentage of production has been going down every year. In 1950-51, its percentage of production was 69 per cent.; in 1951-52, it was 62 per cent. and in 1952-53 it was 55 per cent. So, it may be presumed that the other companies being mostly Indian companies, their percentage of production has been increasing.

**Shri T. S. A. Chettiar:** May I take it that this does not include biri? Can