

**Shri Raghuramaiah:** May I know whether Government are aware that not only Inter-State gangs and individuals, but even policemen in civilian clothes, are reported to carry arms and explosives in passenger trains across the border; if so, what steps are Government taking in the matter?

**Shri Datar:** I have no information on the lines suggested by the hon. Member. We are making enquiries into the matter.

**श्री भक्त वरान :** क्या गवर्नमेंट के नोटिस में यह बात आई है कि जो हथियार नेपाल जाते हैं, उनमें उन राजनैतिक विद्रोहियों का भी हाथ है जो कि नेपाल की वर्तमान सरकार के विरुद्ध बगावत करना चाहते हैं, और क्या इस सम्बन्ध में नेपाल सरकार से अनुरोध किया गया है कि शीघ्र से शीघ्र इस बारे में कार्यवाही की जाय ?

**Shri Datar:** Government have no such information. We will however make enquiries.

#### I. A. F. INSTALLATIONS

\*2381. **Shri Sadhan Gupta:** Will the Minister of Defence be pleased to state:

(a) whether a team of experts from the R.A.F. visited I.A.F. Installations in 1953;

(b) if so, whether it has submitted any report;

(c) what are the recommendations; and

(d) how far those have been implemented?

**The Deputy Minister of Defence (Sardar Majithia):** (a) Yes.

(b) Yes.

(c) It is not in public interest to disclose the recommendations.

(d) The recommendations are under examination.

**Shri Sadhan Gupta:** May I know, Sir, if since the visit of the R.A.F. team, there has been rationalisation and also whether a higher standard of examination has been insisted upon?

**Sardar Majithia:** About the higher standard of examination, I would like to say for the information of the House that it is the constant endeavour of Government to improve the efficiency of our Defence Forces and we are constantly engaged on that.

So far as the recommendations are concerned, I have already answered that it is not in the public interest to disclose them.

**Mr. Speaker:** The question is whether any rationalisation is to be introduced—if he can give him the information.

**Sardar Majithia:** As I said it is not in the public interest.

**Shri Sadhan Gupta:** May I know, Sir, whether it is a fact that airmen are required to do the work more efficiently, but their pay has not been increased?

**Sardar Majithia:** As I have already said, they are required to be efficient in their job. The pays have already been fixed and there is no question of increasing them.

**Shri Bhagwat Jha Azad:** May I know whether this team of experts was invited by the Government of India, and if so, how much it cost Government to take them round the installations?

**Sardar Majithia:** The answer to the first part of the question is yes; so far as the second part is concerned, the total cost excluding their passages to India was Rs. 9,700.

#### VOLUNTARY DISCLOSURES OF INCOME

\*2382. **Shri Muniswamy:** Will the Minister of Finance be pleased to state:

(a) the total hidden income disclosed voluntarily or through the

Income-Tax Investigation Commission till the end of the year 1953-54; and

(b) what effective steps Government have taken to check tax-evasion?

**The Deputy Minister of Finance (Shri M. C. Shah):** (a) Upto the end of December 1953, it amounts to Rs. 121 crores about Rs. 80-31 crores under Voluntary Disclosure Scheme and the rest before Income-tax Investigation Commission. Figures for the subsequent three months ended 31st March 1954 are not yet available.

(b) These are:

(i) the appointment of two Central Commissioners of Income-tax at Bombay and Calcutta,

(ii) the creation of an Investigation Wing in the Directorate of Inspection (Income-tax) functioning under the Central Board of Revenue. Amongst others, the functions of this Investigation Wing are the detection of tax evasions,

(iii) the establishment of twelve special circles at different trade centres to carry on investigation of cases of tax evasion under the direct supervision of the Director of Inspection (Investigation).

**Shri Muniswamy:** May I know in how many cases the hidden income was partially disclosed by the parties and the Government took steps to find out the whole hidden income?

**Mr. Speaker:** The number of cases.

**Shri M. C. Shah:** Referred to the Investigation Commission or the voluntary disclosures?

**Mr. Speaker:** Voluntary disclosures.

**Shri M. C. Shah:** I have not got the numbers. I have got the figures of every year. They continued up to 1953 and, as I said, it amounted to Rs. 80-31 crores. About the cases referred to the Investigation Commission I can

give the number. 637 cases were investigated into and decided upon.

**Shri Muniswamy:** I wanted to know the number of cases in which the hidden income was only partially disclosed by the parties.

**Shri M. C. Shah:** It is very difficult to reply to that question. Under the voluntary disclosures they gave out the hidden income, and in the Income-tax Investigation Commission there were settlement cases and investigation cases.

**Shri K. K. Basu:** May I know in how many cases since the hidden incomes were under disclosure the same persons were found to indulge in tax-evasion?

**Shri M. C. Shah:** All those people who disclosed their hidden incomes had evaded income-tax.

**Mr. Speaker:** It does not carry us any further.

**Shrimati Jayashri:** May I know under what legal sanction this voluntary disclosure of hidden income is allowed?

**Shri M. C. Shah:** That was a policy adopted by the Ministry of Finance. There is no question of the legal sanction. There was a policy decision, and those who wanted to make voluntary disclosures were allowed to make them so as to escape other penalties, prosecutions and so on.

भारत नेपाल सीमा पर हथियारों का चोरी छिपे ले जाया जाना

\*२३८३. श्री विश्वनाथ राय: (क) क्या गृह-कार्य मंत्री यह बताने की कृपा करेंगे कि क्या यह सच है कि एक प्रन्तराज्य संगठन का पता चला है जो पूर्वोत्तर रेलवे के नेपाल-सीमा पर स्थित स्टेशन नौतनवा को चोरी छिपे बम भेजा करता था ?

(ख) क्या यह सच है कि झरिया तथा अन्य कोयला क्षेत्रों से लाए गए लगभग