

FINANCE (SHRI M. V. CHANDRASHEKHARA MURTHY) :

(Rupees in Crores)

(a) :	Corporation Tax	Income-tax
1995-96		
(upto 15.2.96)	12099.75	11322.70
1994-95		
(upto 15.2.96)	9840.87	8315.79
1994-95	13821	12830
1993-94	10060	9122

(b) Income-tax Authorities do not have power to arrest for tax evasion. However, under Chapter XXII of the Income-tax Act, 1961, prosecutions may be launched for various offences. During the year 1995-96 (till 31st January 1996) 20 persons were awarded sentences of imprisonment by the courts for substantive offences under the Income-tax Act.

(c) and (d). Combating tax evasion is a continuing effort. Government have been adopting necessary legislative fiscal and administrative measures from time to time to check tax evasion. Over the years rates of taxation have been progressively rationalised. Income-tax act contains a number of provisions aimed at curbing tax evasion. These include *inter alia*, provisions, regarding compulsory maintenance and audit of accounts in appropriate cases u/s 44AA and 44 AB, restrictions on cash transactions u/s 40A(3), 269SS and 269T presumptive purchase of property under chapter XXC, presumptive taxation scheme for small/retail trade u/s 155 K and provisions regarding penalties and prosecutions for punishing tax defaulters. The Act also contains provisions regarding summons, surveys and searches etc to detect tax evasion. These provisions are resorted to in appropriate cases. The increasing tax revenues year after year are indication of the success of these measures. Recently a new chapter XIVB has been introduced to expedite completion of search assessments.

*[English]***Promotion of Tourism**

1010. SHRI BALRAJ PASSI:

SHRIMATI VASUNDHARA RAJE:

SHRI A. INDRAKARAN REDDY:

Will the Minister of CIVIL AVIATION AND TOURISM be pleased to state:

(a) the total number of tourist arrival in the country against target for the year 1995-96 with break up for northern States;

(b) the details of the schemes/strategies being contemplated/implemented by the Government to promote tourism in the country;

(c) the likely foreign exchange earnings as result thereof;

(d) whether the State Governments are being associated in the process of implementation of the schemes;

(e) if so, the response of the State Governments thereto; and

(f) The extent of Government assistance proposed for the States therefor?

THE MINISTER OF CIVIL AVIATION AND TOURISM AND MINISTER OF PARLIAMENTARY AFFAIRS (SHRI GHULAM NABI AZAD) : (a) The foreign tourist arrivals during 1995 were 21,23,683. The growth achieved during the year was 12.6 percent as compared to a projected target of about 9 to 10 percent. The number of tourists who disembarked in Delhi Air port during 1995 were 7,17,120.

(b) Tourism development and promotion is a process and is proposed to be achieved by facilitating private investment and by extending financial assistance to State/UT Governments for infrastructure development.

(c) the foreign exchange earnings from tourism in their during 1995 is estimated to be about Rs.8640.02 crores.

(d) to (f). It is primarily the responsibility of the State Governments concerned to develop tourism in their respective States. The Central Department of Tourism provides financial assistance to State/UT Governments on the basis of specific project proposals received from them and their *inter-se* priorities. During the year 1994-95, a sum of Rs. 16.86 crores was released to various State/UT Governments for the development of tourism. The plan outlay for the Department of Tourism for year 1995-96 is of the same order.

Complaint against Gold Jewellery Exporters

1011. SHRI MOHAN RAWALE: Will the Minister of COMMERCE be pleased to state :

(a) whether the Government have received any complaints against the firms who are engaged the export of gold jewellery and received gold from the