

(c) Total arrears of tax outstanding is Rs. 92,34,547. These are outstanding as indicated below:—

Since May, 1965	Rs. 1,54,000
Since January, 1966	Rs. 12,037
Since May, 1966	Rs. 23,47,282
Since May, 1967	Rs. 67,21,230

(d) The penalty proceedings which were initiated have not been completed because of the order of the High Court.

(e) No, Sir. The entire tax demand due in the personal case of Shri Patnaik has been stayed by the order of the High Court itself.

(f) Writ petitions against the assessments made in March 1967 were filed in the High Court immediately thereafter. Government have already filed applications for vacating the stay orders.

#### Film Actor Involved in Foreign Exchange Cases

6864. Shri C. Chittybabu: Will the Minister of Finance be pleased to state:

(a) whether it is a fact that a famous South Indian film actor got involved in foreign exchange cases;

(b) whether it is a fact that he produced a film named 'Akkarai Seemaiyeelai' in a foreign country;

(c) if so, whether the film has been seized by Government and investigations in the matter are going on; and

(d) if so, result of the investigations?

The Deputy Prime Minister and Minister of Finance (Shri Morarji Desai): (a) to (d). Presumably the reference is to Shri S. Krishnaswamy a film actor who produced the film "Akkarai Seemaiyeelai". Several shots in this film were taken in France, England, America and Singapore. Shri Krishnaswamy was found to have contravened certain provisions of the Foreign Exchange Regulation Act, 1947, for having borrowed and spent foreign exchange unauthorisedly. The case

was adjudicated by the Director of Enforcement in December 1964, and a penalty of Rs. 10,000 imposed on him. The film was not seized by the Government.

#### Central Government Employees in Pallavaram

6865. Shri C. Chittybabu: Will the Minister of Finance be pleased to state:

(a) whether it is a fact that the Central Government Employees staying at Pallavaram which is 24 Kilometres from Madras and Avadi which is 35 Kilometres from Madras are not getting all allowances permissible to 'A' Class cities; and

(b) if so, why the Central Government employees at Tambaram which is only 29 Kilometres from Madras city and where the market prices of articles are the same as for any of the places referred to in part (a) of the question above, do not get the same amount of allowances?

The Deputy Prime Minister and Minister of Finance (Shri Morarji Desai):

(a) The Central Government servants posted at Pallavaram and Avadi are eligible for House Rent and Compensatory (City) allowances as admissible in Madras, an 'A' class city.

(b) Tambaram is a separate Municipality and is not contiguous to the limits of the Madras Municipal Corporation. Hence Central Government servants posted and living in Tambaram are not eligible for these allowances at Madras rates. However, Central Government servants posted in Tambaram are eligible to draw House Rent and Compensatory (City) Allowances as admissible in Madras if they reside within the municipal limits of Madras or and suburban municipality/notified area/cantonment and other areas which have been treated as part of Madras for this purpose.

Government servants whose place of duty is within Madras limits but who reside in Tambaram are, however, entitled to Compensatory and House Rent allowances at Madras rates.