(c) whether some check has also been made on their production to find out whether the total production has been taken into account while assessing the excise duty?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY): (a) The total amount of Excise duty paid by M/s Delhi Bottling Company (P) Ltd. during the last three years ending 31st March, 1985 is as under:

	Year	Amount of duty
-	198 2-83	Rs. 106.01 lakhs
	1983-84	Rs. 94.01 lakhs
	1984-85	Rs. 85,61 lakhs

- (b) No instance has come to the notice about this Company and its directors indulging in the evasion of excise duty. As regards evasion of Income Tax at the Company is not assessed to Income Tax a Delhi, and hence this information is not readily available.
- (c) Prescribed checks are being conducted regularly.

Pre-Takeover Liabilities of Sick Industries

7071. SHRI SAIFUDDIN CHOW-DHURY:

SHRI AJIT KUMAR SAHA: SHRIMATI BIBHA GHOSH GOSWAMI:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that according to the new decision of Union Government, the State Governments will have to pay all the pre-takeover dues of a industrial units to the nationalised banks and financial instructions if it decides to takeover the unit which has fallen sick causing unemployment and hardships to the workers;

- (b) the earlier position in this regard; and
- (c) whether Union Government have received representations from the State Governments to reconsider their new decision of paying all pre-takeover dues to nationalised banks and financial institutions?

THE MINISTER OP STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY): (a). It was decided by the Central Government in Dicember, 1984 that in the event of nationalisation of industrial units either by Central Government or by State Governments, entire pre take over and post take over dues of banks and financial institutions should be fully protected. This decision has been communicated to various Central Government Departments and State Governments for their information and compliance.

- (b) Prior to the policy adopted in December, 1984 protection was being provided to the entire post take over dues and such of the pre take over dues as were given at the behest of the Central/State Governments.
- (c) Some representations have been received requesting reconsideration of the policy on protection of dues of banks and financial institutions as formulated by Government in December, 1984.

Promotion to the Post of Income Tax Officers (Group-B)

7072. SHRI SOMJIBHAI DAMOR: Will the Minister of FINANCE be pleased to state the total number of persons qualified in Departmental Examinations who are still awaiting promotion to the post of Income Tax Officers (Group-B) upto three years, 3-5 years, 5-7 years and 7-10 years and more than ten years, charge-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY): The information is being collected and will be laid on the Table of the House.