

[*Translation*]

Tax Evasion by Sweet Shops

2993. DR. BANGALI SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether sweets worth thousand of rupees are sold daily at sweet shops in Delhi and other metropolitan cities;

(b) whether the shopkeepers do not give receipt for the sale of sweets and thereby evade Government taxes; and

(c) if so, the action taken so far by Government to check the evasion of taxes by them?

THE MINISTER OF FINANCE (PROF. MADHU DANDAVATE): (a) Yes, Sir. Some of the bigger sweet shops have substantial sale of sweets.

(b) Possibility of some dealers not complying with the requirement to issue receipt for cash sales cannot be ruled out.

(c) Surprise checks/raids are carried out by the field staff from time to time to curb this practice.

The details of searches conducted by the Income-tax Department in the recent past are as under:

<i>S. No.</i>	<i>Name of the concern</i>	<i>Value of prime-facie unaccounted assets seized</i>	<i>Amount concealed, income surrendered during the course of the search</i>
1	2	3	4
1.	M/s. Grand Sweets and snacks, Madras.	—	25 lakhs
2.	M/s. Gangur, Calcutta.	Rs. 4,67,541	—
3.	M/s. Taru Pure Ghee Sweets, Bombay	Rs. 4,97,000	Rs. 25,05,000
4.	M/s. Bhartiya Confectioneries (P) Ltd , Bombay.	Rs. 1,82,160	Rs. 40 lakhs