

1	2	3	4
		Rs.	
2	Shri Nanubhai Ambalal Patel of Rangapur, Baroda.	₹1,53,361.00	An offence case was booked against the party for non-accountal of tobacco to the satisfaction of Excise officers. A demand for the amount as shown in Col. 3 was raised in 1951 against the party. He went in litigation against the department. The case remained in litigation from 1955 to 1976 and finally went in favour of the party. The Law Ministry advised against a further appeal. Accordingly, the amount had to be written-off as irrecoverable.
3	Shri Akhtar Abbas, Proprietor of M/s. Nadra Chemicals & Pharmaceutical Works, Bhopal.	1,32,936.00	M/s. Nadra Chemicals & Pharmaceutical Co., Bhopal were found manufacturing and clearing french polish without a central excise licence and without payment of central excise duty leviable thereon during the period 1-3-55 to 16-5-57. A demand for the amount as shown in Col. 3 was therefore raised against them. The party disputed this liability and filed a writ in the M.P. High Court at Indore. One Mrs. Iftakar Jehan Begum offered security bond for the amount involved on 23-2-58, as ordered by the Court. The Writ petition was dismissed by the Court on merits. As the party failed to pay the amount, action was taken to recover the amount from the surety. The surety also approached the Court and succeeded. Government application for special leave to Supreme Court was rejected. The amount had therefore to be written off as irrecoverable.

Division of work handled by the Revenue Wing

5485. SHRI MOHAN LAL PIPIL: Will the Minister of FINANCE AND REVENUE AND BANKING be pleased to state:

(a) whether it has been decided to divide the work handled by the Revenue Wing into three independent Boards;

(b) if so, the estimated amount of additional administration expenditure likely to be incurred as a result thereof;

(c) whether it is further proposed to set up separate Boards of Central Excise, Customs, Land Customs and Estate-Duty and if so, the additional expenditure likely to be incurred as a result thereof; and

(d) the total number of Class I posts created or likely to be created as a result of the changes in the administrative set up of the Department?

THE MINISTER OF FINANCE AND REVENUE AND BANKING (SHRI H. M. PATEL): (a) The decision taken

was to decentralise the headquarters administration of the Revenue Wing of the Department of Revenue and Banking into the Direct Taxes Division, the Indirect Taxes Division and the Central Division and not into three independent Boards.

(b) No estimate of the amount of additional administration expenditure likely to be incurred as a result of trifurcation of the headquarters set up has been made. The additional expenditure would not, however, be large.

(c) It is not proposed to set up separate Boards for Central Excise, Customs, Land Customs and Estate-Duty. Therefore, the question of incurring additional expenditure as a result thereof does not arise.

(d) Nil.

Arrears of Direct and Indirect Taxes

5486. SHRI MOHAN LAL PIPIL: Will the Minister of FINANCE AND REVENUE AND BANKING be pleased to state:

(a) the total amount of arrears of direct taxes and indirect taxes, separately, as on 1-7-1975 and on 31-3-1977;

(b) the amount recovered during this period; and

(c) in how many cases the outstanding dues were written-off or remissions granted and the amount involved therein?

THE MINISTER OF FINANCE AND REVENUE AND BANKING (SHRI H. M. PATEL): (a) Arrears of Income-tax (including Corporation-tax),

wealth-tax, Gift-tax, Estate duty as on 30.6.75 and 31.3.77 were as under:—

	As on 30-6-75	As on 31-3-77
(In crores of rupees)		
<i>Income-tax (including Corporation-tax)</i>		
Gross arrears	928.34	873.56
Net arrears	692.84	569.84
<i>Wealth-tax</i>		
Gross arrears	76.24	52.75
Net arrears	64.89	33.82
<i>Gift-tax</i>		
Gross arrears	4.94	5.90
Net arrears	3.59	3.91
<i>Estate Duty</i>		
Gross arrears	14.01	15.56
Net arrears	7.88	9.24

Information relating to arrears of interest-tax, customs and central excise revenue is being collected and will be laid on the Table of the House.

(b) The total amount of Income-tax (including Corporation-tax), Interest-tax, Wealth-tax, Gift-tax and Estate Duty recovered/collected during the period from 1.7.75 to 31.3.77 is as under:—

	Amount in crores of Rupees
Income-tax and Corporation-tax (including collection under the voluntary Disclosure of Income and Wealth Act, 1976).	3962.15*
Interest-tax	184.73*
Wealth-tax	111.93
Gift-tax	10.09
Estate Duty	20.9*

*Provisional figures.