As on

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

	3	0-6-75 31	-3-77
	(In crores of rupees)		
Income-tax (includi Corporation-tax	ng		
Gorss arrears		928 - 34	873 · <b>5</b> 6
Net arrears		692 · 84	569 · 84
Wealth-tax			
Gross arreats		76 - 24	52 75
Net arrears		64 · 89	33 82
Gift-tax			
Gross arrears	٠	4.94	5 90
Net arrears		3 · <b>5</b> 9	3.91
Estate Duty			
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 Incomotax (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
	Rupee
Income-tax and Corporatior-tax (including collection under the voluntary Disclosure of Income and Wealth	-
Act, 1976).	3962 15*
Interest-tax	184 - 73*
Wealth-tax	111.83
Gift-tax	10.09
Estate Duty	20.9€

<sup>\*</sup>Provisional figures.

Information relating to the amount of Customs and Central Excise revenue recovered/collected during the period from 1-7-75 to 31-3-77 is being collected and will be laid on the Table of the House.

(c) The number of cases and the total amount of Income-tax (including Corporation-tax) written-off during the financial years 1975-76 and 1976-77 were as under:—

(Statistics relating to irrecoverabledemands written-off are maintained financial year-wise)

Financial	year		Number of cases	Amount written off (Rs. in crores)
1975-76 .			12,485	5.32
1976-77*	•	•	95,832	10.66

<sup>\*</sup>Figures provisional.

Information relating to cases of outstanding demands of Direct Taxes other than Income-tax and Corporation-tax, Customs and Central Excise revenue, written-off during the period from 1.7.75 to 31.3.77 is being collected and will be laid on the Table of the House.

## Suggestion made by Indian Chambers of Commerce regarding Economic Policy

5487. SHRI R. V. SWAMINATHAN: Will the Minister of FINANCE AND REVENUE AND BANKING be pleased to state:

(a) whether Indian Chambers of Commerce has urged the Government to give a fresh and bold look at the entire economic policy and remove all constraints to encourage a free play of market forces;

- (b) if so, the reaction of Government thereto:
- (c) the other suggestions made by them; and
- (d) how far they have been accepted by Government?

THE MINISTER OF FINANCE AND REVENUE AND BANKING (SHRI H. M. PATEL): (a) to (d). A Memorandum containing various suggestions for stimulating the economy was put forward by the Indian Chamber of Commerce before the Budget. All proposals presented to it before formulating the Budget are taken into acount by the Government and the Budget proposals indicate the result of such consideration.

## Payment of Bonus to Employees by American Express Bank, New Delhi

5488. SHRI OM PRAKASH TYAGI: Will the Minister of FINANCE AND REVENUE AND BANKING be pleased to state:

- (a) whether it is a fact that the employees of American Express Bank, New Delhi have won their case for the demand of bonus in Labour Court but Reserve Bank have advised the bank to file an appeal in the Supreme Court against that judgement;
- (b) whether it is also a fact that the management of the Bank is prepared for the payment of bonus; and
- (c) if so, the reasons why Reserve Bank have advised the Bank to make an appeal?

THE MINISTER OF FINANCE AND REVENUE AND BANKING SHRI H. M. PATEL): (a) to (c). In terms