

1	2	3	4	5
मध्य प्रदेश	369456	15931.49	82768	395 72
उत्तर प्रदेश	769374	35839 62	170778	776 12
गुजरात	318996	29129 53	71989	420.75
महाराष्ट्र	575779	63008 79	101684	458.70
गोवा, वसण घोर बीक	32242	2198.24	8931	50 61
दादरा घोर नागर हवेली	650	52.79	551	1.32
घान्ध्र प्रदेश	868374	29215 06	1194 48	558 44
कर्नाटक	879422	32177.79	181637	893.16
केरल	557778	13716 40	99705	284 09
तमिलनाडू	1114730	34479 76	142583	700.10
पाण्डिचेरी	39688	966 70	5592	25.08
लक्षद्वीप	231	1 92	53	0 23
जोड़ .	7396699	369277 19	1391440	6782 06

Income Tax Assessments

2813 SHRI RAM PRAKASH TRIPATHI. Will the Minister of FINANCE be pleased to state:

(a) the amount of income tax arrears till to-date;

(b) the amount of appeals filed by the assesses and the number filed by the department;

(c) whether it is a fact that in a large number of cases the assessments made by ITOs was found unreasonable and reversed at the appellate level;

(d) what steps Government propose to take to avoid unfair imposition of tax, fair assessment, tax the income earned, provide penal provision on delayed payment of refunds; and

(e) the detailed steps proposed to be taken to remove anomalies and

make them conducive to promote honesty?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQUARULLAH): (a) The figures in respect of Income-tax arrears as on 31-3-1978 are as under:—

[Rs. crores]

Gross arrear as on 31-3-1978	986 19
Net arrears as on 31-3-1978	630 60

The information in respect of Income-tax arrears as on 30-6-1978 is being compiled and will be laid on the Table of the House as soon as it is available .

(b) (i) The number of appeals filed by the assesses before the Appellate Assistant Commissioner during the financial years 1976-77 and 1977-78 are 252,778 and 2,26,393 respectively.

(ii) The number of appeals filed by the assesses and by the Department before the Income-tax Appellate Tribunal during the financial years 1976-77 and 1977-78 are as under:—

	Year ending	
	March, 1977	March, 1978
Filed by the assesses	31,067	30,429
Filed by the Department	17,535	16,981

(c) During the financial year 1976-77, out of 2,39,129 appeals decided by the Appellate Assistant Commissioner, 1,27,814 appeals were decided in favour of the assesses. This includes cases of partial relief as well. The figures for the year 1977-78 are under compilation

The percentage of cases in which appeals were filed with regard to the total number of assessments during financial years 1976-77 and 1977-78 is indicated below:—

Financial year	Total number of assessments made during the year	Total number of appeals filed by the assesses during the year	Percentage of appeals filed to assessments made
1976-77	39,48 lakhs	2,51,778	6.4%
1977-78	40,32	2,26,383	5.6%

The above will show that it cannot be said that the assessments made in a large number of cases are unreasonable.

(d) The Income-tax Department has taken a number of steps in this regard. Summary Assessment Scheme requires that assessments in respect of cases upto an income of Rs. 75,000 in the cases of registered firms and Rs. 50,000 in other cases not being

company cases, will be completed, subject to certain conditions, without calling the assesses to the Income-tax Offices. Under the provisions of section 144B, no addition can be made of Rs. 1 lakh and above without the prior approval of the Inspecting Assistant Commissioner of Income-tax. Where additions are made and any tax paid thereon after 31-3-1975 becomes refundable as a result of an appeal, interest at a rate of 12 per cent is payable on such tax from the date on which the tax is paid.

Interest @ 12 per cent per annum has been statutorily provided if the re-funds are not paid within the time prescribed for the purpose. Central Board of Direct Taxes has also issued instructions to all the Commissioners of Income-tax in this regard to ensure that refunds are promptly paid.

(e) Direct Tax Laws Committee (Choksey Committee) has been appointed to recommend measures to simplify and rationalise direct tax laws and suggest ways and means of improving the administration. The interim report of the Committee is under consideration of the Government

Central Assistance to States

2814 SHRI S R DAMANY: Will the Minister of FINANCE be pleased to state

(a) the amount of Central assistance released to each State in advance of the due date of payment in the current year;

(b) the amount released by way of instalments of Central assistance to State plans and each State's share in Central taxes;

(c) how much of the above amounts was used by the States to clear their respective overdrafts; and

(d) what other provisions have been made to enable States to meet