

(b) and (c). The jurisdiction over cases earmarked for detailed investigations is in the process of being assigned to the newly created central circles.

#### Collection of central excise duty from soft drink industry

845. SHRI S. S. DAS: Will the Minister of FINANCE be pleased to state :

(a) the total Central Excise duty collected from soft drink industry each in the years 1974-75, 1975-76 and 1976-77; and

(b) how does the Excise duty collected from soft drinks compare to that collected from liquor, icecreams and squashes for equivalent quantities ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SATISH AGRAWAL) : (a) Central Excise duty collected from soft drinks is given below :

Year	Revenue in Rs. (000)
1974-75 . . . . .	83042
1975-76 . . . . .	85265
1976-77 . . . . .	130683

(b) There is no Central Excise duty on liquor or icecreams. Icecream powder (used in the manufacture of icecream) and squashes are subject to central excise duty at the rate of 10% *ad valorem*, plus 5% of the basic duty, as special excise duty. Liquor manufactured in the country is liable to State Excise Duty which differs from state to state.

Soft drinks containing no other added ingredients, is subject to duty of 15% *ad valorem* plus 5% of the basic duty as special excise duty. All others attract 55% *ad valorem* plus 5% of the basic, however the first 10 lakh bottles of such drinks not containing extracts of cola cleared on or behalf of manufacturer in a financial year, attracts a duty of 25% *ad valorem*.

There is no duty on squashes or soft drinks upto an aggregate value of Rs. 5 lakhs cleared in a financial year on or behalf of manufacturer, if the value of clearances during the preceding financial year had not exceeded Rs. 15 lakhs.

#### Racket of soiled currency notes

846. SHRI DHARMA VIR VASISHT: SHRI V. M. SUDHEERAN: SHRI M. KALYANASUNDARAM :

Will the Minister of FINANCE be pleased to state

(a) whether a big racket involved in exchange of soiled currency notes for fresh ones was unearthed at the Patna Branch of the Reserve Bank;

(b) if so, whether some staff are involved in the racket; and

(c) if so, the details of the same together with the action taken against the criminals?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQUARULLAH) : (a) to (c) On a surprise check on 14-6-78 the currency Officer, Patna Branch of Reserve Bank of India detected shortage of some Rs. 100/- notes in two packets of soiled notes meant for destruction. The destruction of notes was withheld and the matter was reported to the State Police. On further verification of the notes, awaiting destruction, more shortages in other packets were detected. Verification of notes is still continuing. The Police authorities have arrested one member of the staff of Reserve Bank of India, Patna on 6th July, 1978. He has been placed under suspension. Disciplinary action against the person arrested and other members of the staff involved in the case will be taken on receipt of the full report from the Police authorities.

#### Rise in prices of gold after auctions.

847. SHRI VAYALAR RAVI : SHRI P. VENKATASUBBAIAH: SHRI K. KUNHAMBU :

Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that the price of gold went up after the auctions;

(b) if so, steps taken to control the price of gold; and

(c) the total quantity of gold auctioned so far and money earned ?

THE MINISTER OF FINANCE (SHRI H. M. PATEL) : (a) and (b) No Sir.

Ignoring the day to day fluctuations gold prices in India have shown generally a tendency to fall since the commencement of the sale of gold by the Government in spite of the rising trend noticed in the international prices of gold.