

प्रकाशित समाचार की धोर विलाया गया है और यदि हाँ, तो उसमें क्या कठिनाइयाँ हैं और उसका निवारण किन कार्रवाई से नहीं किया जा रहा है और उसका आयात करने के लिये कौन-कौन से देश तैयार हैं ?

वार्निश, नानाईक पुति तथा कलुर्कारता मंत्रालय में राज्य मंत्री (श्री आरिफ बेग) : जी हाँ। राज्य बाढ़ों के साथ-साथ, अवस्थापना संबंधी उपलब्ध सुविधाओं व परिदृश्य के दुष्प्रभावों को ध्यान में रखते हुए, समाचार में विविष्ट बतियों का निवारण बढ़ाने के लिए सरकार लगातार प्रयास कर रही है। इन प्रयासों के फलस्वरूप, इन बतियों का निवारण 1976-77 में बढ़कर 54.67 करोड़ रु० के हुए जबकि 1972-73 में ये 13.02 करोड़ रु० के हुए थे। इन बतियों का आयात करने में मुख्य रूप से ये देश रुचि रखते हैं : जापान, मध्यपूर्व, पश्चिम यूरोप आदि।

### Tax Arrears

3465. SHRI PRADYUMNA BAL:  
Will the DEPUTY PRIME MINISTER AND MINISTER OF FINANCE be pleased to state:

(a) whether it is a fact that the tax arrears are growing and with it the burden of taxes on the people is also growing;

(b) the gross arrears of Corporation Tax, Income Tax, Interest and penalty at the end of 1972-73 and on December 31, 1978;

(c) the reasons for this high increase and the steps taken to recover the arrears of tax; and

(d) whether any action has been taken or proposed to be taken against the defaulters?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQUARULLAH): (a) to (c). The arrears of Corporation tax, Income-tax, Interest and penalty outstanding as on 31st March, 1973 and as on 31st December, 1978 are as under:—

(In crores of Rs.)

	As on 31-3-73	As on 31-12-78 (Provisional)
Tax in arrears . . . . .	483.10	730.06
Demands created but not fallen due for collection . . . . .	306.92	291.14

The phenomenon of tax arrears is a continuing one. Even though the tax outstanding at the beginning of the financial year is collected/reduced to a sizeable extent by the year end, arrears again go up mainly because a part of the fresh tax demand raised during the course of the year (on completion of regular assessment, etc.) is not fully collected by the year end and, therefore becomes fresh arrears of tax at the end of the year. With higher collection of Corporation tax and Income-tax larger demands are raised on the basis of completed assessments. If arrears are compared with reference to the collection of the concerned financial year, it will be noticed that the arrears as a percentage of collection have declined. During the year 1972-73 the collection of Income-tax and Corporation tax were Rs. 1187.79 crores and therefore tax arrears as on

31st March, 1973 came to 40.67 per cent of the collection. During the year 1978-79 such collection are expected to be of the order of Rs. 2475 crores and the tax in arrears as on 31-12-78 would amount to 29.50 per cent of such expected collection.

The total demand of Income-tax (including Corporation tax) raised during the financial year 1972-73 was only Rs. 889.10 crores whereas the total of such demand raised during the financial year 1977-78 were Rs. 1593.08 crores i.e. an aggregate increase of Rs. 703.98 crores as compared to 1972-73. During the year 1978-79, upto 31st December, 1978 an aggregate demand of Rs. 1065.40 crores (Provisional) has been raised.

At any point of time some tax demand will always remain in arrears.

The potential recovery out of tax arrears is always taken into account in framing the budget and it would not be correct to say that the increase in tax rates is related to the increase in tax arrears.

Some of the steps taken recently for reduction of tax arrears are given in the statement annexed.

(d) The Income-tax Act, 1961 provides for several steps for enforcing collection and recovery of tax arrears such as levy of penalty, attachment of monies due to the defaulter, distraint and sale of movable property, attachment and sale of immovable property, etc. Depending upon the facts and circumstances of each case, suitable steps are taken by the Income-tax authorities concerned for recovery of tax arrears.

#### Statement

Some of the important steps taken recently to reduce the tax arrears and to recover those long over-due are given below:—

(i) The problem of reducing the tax arrears was discussed in detail at the conference of the Commissioners of Income-tax held in May 1978 and comprehensive instructions were issued in June 1978 which, *inter alia*, stipulated as under:—

(a) Target of collection/reduction out of arrear demand was placed at 55 per cent and out of current demand at 90 per cent with the alternative target of overall reduction of 25 per cent of the total of tax in arrears and the demand not falling due for collection to be carried forward on 1-4-79 compared to that brought forward on 1-4-79.

(b) The Annual Action Plan for 1978-79 was so designed as to enable the deployment of some manpower from the assessment work to the relating to reduction of tax arrears.

(c) One ITO in each Commissioner's charge was required to be

exclusively assigned the duties of assisting the Commissioner of Income-tax in supervising the recovery work.

(d) Each ITO was required to set apart one or two days in a week or one week in a month to exclusively deal with the collection/reduction of tax arrears.

(e) The Special Squads were required to be set up for attending to various items of work connected with the reduction of tax arrears.

(ii) The Member of the Board in charge of reduction of tax arrears visited various Commissioners charges and held discussions for stepping up the efforts to reduce the tax arrears. The defects noticed by him during inspection were brought to the notice of the Commissioners for taking remedial action.

(iii) A monthly telegraphic report to monitor the progress in achieving the targets of collection/reduction of tax arrears has been prescribed and the necessary follow up action is being taken on the basis of such reports.

(iv) Commissioners of Income-tax (Appeals) have been requested individually to dispose of the appeals involving large arrears of tax on a priority basis.

(v) A list of appeals pending with the Income-tax Tribunals involving high demands was sent to the Ministry of Law which has since been forwarded to the resident of the Income-tax Appellate Tribunal for requesting various benches to take up such appeals for disposal on a priority basis.

(vi) The Commissioners of Income-tax have been requested to meet the Chief Justices of various High Courts for early hearing of references/writs in cases involving common points and where payment of tax has been stayed by the High Courts.

(vii) A director of Recovery has been appointed with necessary staff to assist the Member (Revenue & Audit) of the Board in supervising the progress of reduction of tax arrears particularly in bigger cases involving tax arrears exceeding Rs. 10 lakhs in each case.

(viii) In some cases acknowledgements of tax arrears transferred from one Commissioners's charge to another were not received by the transferring Commissioners with the result such arrears were being shown at two places. The cases have been identified and the despatch of acknowledgements in such cases is being expedited in order to reduce the arrears.

(ix) A simplified procedure for giving credit for payment of taxes where the receipted foils of the challan is not available has been finalised in order to give credit expeditiously in such cases and to reduce the tax arrears.

(x) In order to remove the dead wood from the registers of the department, the Commissioners have been requested to expedite write off of tax arrears in old cases where the demand is found to be irrecoverable. The progress of write off of irrecoverable demand is being watched by the Board and necessary instructions issued to the Commissioners of Income-tax from time to time.

(xi) A Tax Arrears Clearance Fort-night was organised from 1st February, 1979 to 15th February, 1979 in order to reduce the tax arrears by adjusting tax payments already made, giving effect to appellate/revision orders, disposing of pending applications for re-opening the ex-parte assessments, and for rectifications and issuing the challans, wherever required, for the net tax demand.

#### वपये का मूल्य

3466. श्री जयना प्रसाद साहू: क्या उप प्रधानमंत्री तथा वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) 1951-52 की आय भाधार वर्ष में जित्त हुए, वर्ष 1961-62, 1976-77 तथा 1977 में वपये का मूल्य क्या था; और

(ख) वपये का मूल्य वर्ष 1951-52 के मूल्य पर लाने के लिए सरकार का क्या कार्यवाही करने का विचार है?

वित्त मंत्रालय में राज्य मंत्री (श्री ललित कन्न-वाल): (क) वपये की कम शक्ति, यैसी कि वह वित्त भारतीय मजदूर वर्ग उपयोक्ता कीमत सूचक सूचक (भाधार 1949 से बदल कर 1951-52) के द्वारा धाकी गई थी, 1961-62 में 81.97 पैसे, 1976-77 में 28.41 पैसे और 1978-79 के प्रथम छत महीने में 25.77 पैसे थी।

(ख) वपये की कम शक्ति में वृद्धि होने का मतलब है कीमती में गिरावट आना। वपये की कम शक्ति को 1951-52 के स्तर पर वापस ले जाने का मतलब होगा कि मुद्रा उपलब्ध, बैतनी, कीमती धांसि ने भारी कमी होगी, और इससे उपस्कीती हो जाने के कारण अर्थव्यवस्था में गम्भीर रूप से गड़बड़ पैदा होगी। यद्यपि सरकार इस बारे में उत्सुक है कि विकास के कार्य को उचित कीमती की स्थिरता की परिधि में रहते हुए ही प्रागे बढ़ाया जाना चाहिए और सरकार ने हुयेका कीमती की अनुचित वृद्धि को रोकने का प्रयत्न किया है, फिर भी वह इस बात को वांछनीय नहीं समझती कि ऐसा कोई करम उठाया जाए जिससे अर्थव्यवस्था के कार्यचालन में कोई गड़बड़ पैदा हो।

इंडियन एयरलाइन्स तथा एयर इंडिया के विधानों विधीनो द्वारा "विधानों के अन्तसार काम" किया जाना

3467. श्री मन्मथ प्रसाद: क्या सर्वोच्च और निम्नतर विधानमन्त्री यह बताने की कृपा करते कि:

(क) इंडियन एयरलाइन्स तथा एयर इंडिया के उन विधान/विधीनो के नाम क्या हैं जहाँ कर्मचारी नियमानुसार काम कर रहे हैं और वे किन-किन श्रेणी के हैं तथा वे कब से इस प्रकार कार्य कर रहे हैं;

(ख) वे नियम कौन से हैं जिनके कठोर पालन के परिणामस्वरूप समय बढ़ गया है और काम की मात्रा कम हो गयी है;

(ग) उन उद्दानों के नाम क्या हैं जिनमें नियमानुसार काम करना आरम्भ करने से तीन महीने पूर्व सान्ताकृज में विलम्ब किया गया था तथा प्रत्येक मामले में कितना विलम्ब किया गया और उसके बाद कितना विलम्ब किया गया और अब कितना विलम्ब किया जा रहा है;

(घ) नियमानुसार काम करना आरम्भ करने से तीन माह पूर्व और साथ में कन्वई, सिस्ली, कलकत्ता, कोचीन और मद्रास हवाई जहाँ पर विमान से उतरने के बाद अपना सामान प्राप्त करने में बाधियों का अतिरिक्त कितना समय लगा;

(ङ) क्या ऐसे विलम्ब के कारण बाधियों को प्रथमी अतिरिक्त देल बाधा अथवा विमान-आला स्वागत करनी पड़ी है और कम बाधियों द्वारा गत दो महीनों के दौरान इस प्रकार, किन्हीं