

(a) Distraint and sale of the defaulter's movable property;

(b) Attachment and sale of the defaulter's immovable property; and

(c) Issue of garnishee notices u/s 226(3);

(ii) Assessee having been granted instalments;

(ii) Demand may not have become final because of disputes in appeals/references;

(iv) Assessee having approached the Settlement Commission for settling tax liabilities;

(v) Amounts due from companies in liquidation.

(vi) Assessee companies having been taken over by the Government and the compensation not having been finalised;

(vii) Inadequacy or absence of assets and cases being considered for write off.

As regards steps taken for recovery, Income-tax Act, 1961 provides for several steps for enforcing collection and recovery of tax in 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 from time to time by the Income-tax authorities concerned for recovery of tax arrears. Some of important administrative steps taken recently are given in the statement laid on the Table of the House. [Placed in Library. ASee No. LT-2950/80].

प्रेशर कुकर पर उत्पादन शुल्क

5464. श्रीमती विद्यावती चतुर्वेदी : क्या वित्त मंत्री यह बताने की कृपा करेंगे

(क) क्या यह सच है कि "आल इंडिया प्रेशर कुकर मैनफैक्चरर्स एसोसिएशन ने

सरकार से प्रेशर कुकर पर उत्पादन शुल्क काम करने की मांग की है;

(ख) यदि हां, तो इस बारे में सरकार द्वारा क्या कार्यवाही की जा रही है;

(ग) प्रेशर कुकर पर उत्पादन शुल्क का वर्तमान दर क्या है; और

(घ) क्या सरकार का विचार संसद के चालू सत्र में इस मामले पर विचार करने का है?

वित्त मंत्रालय में राज्य मंत्री (श्री सवाई सिंह सिसौंधिया) : (क) जी हां ।

(ख) सरकार ने शुल्क में छूट देने संबंधी अनुरोध को स्वीकार नहीं किया है ।

(ग) मूलानुसार 10.5 प्रतिशत ।

(घ— यह प्रश्न नहीं उठता ।

Loan Secured for Alumina Project in Orissa

5465. SHRI KRISHNA KUMAR GOYAL: Will the Minister of STEEL AND MINES be pleased to state:

(a) the amount of loan secured for the alumina project in Orissa;

(b) the names of the lending banks; and

(c) the terms and conditions for the loan?

THE MINISTER OF COMMERCE AND STEEL AND MINES (SHRI PRANAB MUKHERJEE): (a) Availability of foreign loans for the Orissa Alumina/Aluminium Project is as below:

(i) French Government Soft Loan of FF875 million and French Export Credit of FF 875 million.

(ii) Euro-currency loan of US \$ 680 million.

(b) Names of the lending banks for the Euro-currency loan are furnished in the statement.

(c) French Government Soft Loans and Export Credit is a 50:50 mix of