

returned income. In Financial Year 1981-82 the Directorate had overseen 104 cases and total additions amounting to Rs. 58.80 crores were made to the returned income. As regards Financial Year 1982-83 it is not possible to ascertain the results of scrutiny at this stage because all the relevant assessments have not been finalised yet.

Improved Infra Structure to attract International Tourists

7510. SHRI A. C. DAS : Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state :

(a) whether Government have provided improved infrastructure in the country to attract international tourist; and

(b) if so, the target of the flow of tourists set for the year 1983-84 ?

THE MINISTER OF STATE IN THE MINISTRY OF TOURISM AND CIVIL AVIATION (SHRI KHUR-SHEED ALAM KHAN) : (a) Significant augmentation has taken place in the areas of accommodation and transport in the recent past. Besides, the development of infra structure to attract international tourists is a continuous process.

(b) No targets for the flow of tourists have been fixed for 1983-84. The department, however, expects to achieve a target of 1.7 million tourists by 1985.

Study to Evaluate Efficiency Of Various Tax Concessions

7511. SHRI CHITTA BASU : Will the Minister of FINANCE be pleased to state :

(a) whether the Central Board of Direct Taxes has undertaken a study to evaluate the efficiency of various tax concessions made so far ;

(b) if so, whether the study has since been completed ;

(c) the agency which is conducting the study ; and

(d) by when the study is likely to be completed ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PATTABHI RAMA RAO) : (a) to (d) The Central Board of Direct Taxes has asked the National Institute of Public Finance and Policy to undertake a study of some of the tax concessions provided in the Income-tax Act, 1961. The final shape of the study is yet to be decided as the time-frame, project cost and modalities are being finalised in consultation with the Institute. Therefore, it will not be possible to indicate the time by which the study is likely to be completed.

Increase In Excise Duty Arrears

7512. SHRI CHITTA BASU : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that Excise Duty arrears have shown trends of steep increase during the last three years;

(b) if so, the arrears amounts for the last three years;

(c) the main reasons for increase in arrears; and

(d) steps taken by Government for quick realisation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PATTABHI RAMA RAO) : (a) to (d) The revenue locked up in litigation in court (in cases where, pending the final judicial determination of the issues in dispute, assessments/demands are only provisional) cannot be said to be in the nature of arrears. In other cases, where demands for duty have been raised, but recoveries have not been made, the information, for the last 3 years, as to the amounts invol-