'Indian Express' on 18 Fabruary, 1984 regarding e asion of excise duties by M/s. Bengal Lamps Ltd.;

- (b) if so, the details thereof;
- (c) whether Government have investigated into the matter; and
- (d) if so, the action taken against the Bengal Lamps Ltd.?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.M. KRISHNA): (a) and (b) Yes, Sir. The following allegations, inter alia, were made against M/s. Bengal Lamps Ltd.:-

- (i) M/s. Bengal Lamps have avoided payment of excise duty by not including post manufacturing expenses in the assessable value for payment of duty; and
- (ii) Distributors were converted into wholesalers and an increased percentage of discount was given to them while the company was allegodly taking back money by raising unsubstantiated debit notes and service bills.
- (c) and (d) As regards the matter of inclusion of post manufacturing expenses in the assessable value, appropriate departmental action was taken. The matter is sub-judice with the Calcutta High Court and under departmental adjudication at Bangalore. As regards the second allegation, after the receipt of a complaint in 1976, searches were conducted in different premises of the firm and later on, investigations were taken over by the Directorate of Revenue Intelligence. Consequently, show cause notices were issued to the company by the / respective Central Excise field formations. The company filed writ petitions in Calcutta and Karnataka High Courts which are still pending decision.

Plea for Larger Share of Central Taxes by States

- 3723. SHRI A.K. ROY: Will the Minister of FINANCE be pleased to state:
- (a) whether his attention has been drawn to the news item appeared in "The Hindustan Times" on 13th July, 1984 under the caption "Plea for larger share of Central Taxes".
- (b) if so, facts in details and the reaction thereto;
- (c) names of the States putting forward such demands; and
 - (d) the steps taken thereon?

THE MINISTER OF FINANCE (SHRI PRANAB MUKHERJEE): (a) Yes Sir.

(b) to (d) It is reported in the Hindustan Times dated 13.7. 1984 that while addressing the meeting of National Development Council held on 12.7.1984, the Chief Minister of Haryana, Shri Bhajan Lal, pleaded for a larger share of Central taxes and market borrowings and also for full reimbursement of the losses suffered by the states owing to natural calamities. It is also reported therein that the Chief Ministers of Bihar, Gujarat, Himachal Pradesh, Punjab and Madhya Pradesh pleaded for increased Central assistance for plan schemes. As regards points raised by the Chief Minister of Haryana, it may be stated that in the Memorandum submitted to the Finance Commission the Government of Haryana proposed cent percent share of income tax for the States and desired that the Central assistance for natural calamities should be given to the extent of 100% as a non-plan grant under article 275 of the Constitution. The above views of the State Government have been taken into consideration by the Eighth Finance Commission before finalising their recommendations. A copy of the

Report of the Eighth Finance Commission

along with an Explanatory Memorandum on

the action taken by the Government on the recommendations of the Commission has ben placed on the Table of the House on 24th July, 1984. As regards Market Borrowings the Commission's view will be taken into consideration by the Government of India for necessary action in due course.

As regards the points reported to have been raised by the other Chief Ministers, they relate to requests for higher Central assistance for various plan schemes. Planning Commission is concerned with the matter and will be considering these points while finalising the 7th Five Year Plan.

Category of Arms Recovered from Golden Temple

3724. SHRI BHOGENDRA JHA: Will the Minister of DEFENCE be pleased to state:

- (a) whether any arms recovered from the Golden Temple Complex and elsewhere belong to the category stolen from defence stock or from across the border; and
 - (b) if so, the action taken thereon?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI K.P. SINGH DEO): (a) and (b) Action to verify whether arms recovered from the Golden Temple Complex and elsewhere in Punjab had been held on defence stock is on hand. This will involve verification of records of several years spread in various centres and will necessarily take time.

In case of weapons of foreign origin recovered from the Temple, enquiries will also have to be made as to how these came to be in the possession of terrorists in the State.

Smuggling of B-Complex Powder

3725, SHRI MANDHAR LAL SAINI: SHRI RAJNATH SONKAR SHASTRI: Will the Minister of FINANCE be pleased to state:

- (a) whether B Complex powder is being smuggled into the country; and
- (b) if so, the number of people arrested during the current year and the full facts thereof together with details of preventive measures taken to check the smuggling thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S M. KRISHNA): (a) and (b) The information is being collected and will be laid on the Table of the House.

India's Share in World Tourists Arrivals

3726. SHRI R.P. GAEKWAD: Will of the Minister of TOURISM AND CIVIL AVIATION be pleased to state:

- (a) whether India's share in world tourists arrivals is very low in comparison to the USA, Canada and West European countries:
- (b) if so, the comparative figures thereof; and
- (c) the steps being taken for increasing tourists arrivals in the country, the details thereof?

THE MINISTER OF STATE OF 1HE MINISTRY OF TOURISM AND CIVIL AVIATION (SHRI KHURSHEED ALAM KHAN: (a) and (b) As per the statistics published by the World Tourism Organisation, the Comparative share of India, USA, Canada and some of the West European countries in the world tourist arrivals during 1982 are as given below:—

Country	Percentage share
many them community	
India	0.5

7.9

USA