

Information in respect of Industrial Development Bank of India and Unit Trust of India is being collected and would be laid on the Table of the House to the extent available.

(b) and (c). The requirements of credit for small-scale industries are mostly met by State Financial Corporations and commercial banks. Institutions like Industrial Finance Corporation of India, Life Insurance Corporation and Unit Trust of India can only give assistance to corporate or cooperative sector and the bulk of the units set up with the small-scale industries are in the form of proprietorship/partnership firms. Industrial Development Bank of India helps the State Financial Corporations through re-finance for loans given by these institutions to small-scale industries. Unit Trust of India does not grant loans. The assistance required by the small-scale industries are mostly in the form of loans and not in the form of debentures, under-writing assistance, guarantees etc. which form can more suitably be utilised by the corporate sector. Life Insurance Corporation indirectly helps small-scale industries by subscribing to the market bonds, giving loans to development of industrial estates and other infra-structure assistance. The policy of the financial institutions is one of continuing liberalisation towards small and medium industries, industries set up by qualified entrepreneurs and industries to be set up in specified backward areas. The major financial institutions extend all possible help indirect or direct to promote small-scale industries and at the same time Industrial Development Bank of India in particular ensures that the State Financial Corporations and banks grant liberally more assistance to small scale industries on the basis of viability of the project and the applicants' ability and experience rather than security, means etc.

**Issuing of Guidelines to State Governments and Financial Institutions in regard to Joint Sector Units**

5781. SHRI C. K. CHANDRAPAN : Will the Minister of FINANCE be pleased to state :

(a) whether Government have issued any guide-lines to the State Governments and financial institutions regarding the joint sector units ; and

(b) if so, the nature of instructions issued in this regard ?

**THE MINISTER OF FINANCE (SHRI YESHWANTRAO CHAVAN) :**

(a) and (b). Government has clarified its decisions on Industrial policy contained in the Press Note dated the 2nd February, 1973 (copies of which were laid on the Table of the House in reply to Unstarred Question No. 281 answered in the Lok Sabha on 21st February, 1973), that in all Joint Sector Units, the Government will ensure for itself an effective role in guiding policies, management and operations. The instructions issued to the State Governments relate mainly to the financial structure of the new projects and association of private entrepreneurs. According to these instructions, the State Industrial Development Corporations may invite Government and quasi-government financial institutions to buy shares in industrial ventures undertaken by them and if the shares held by the State Government and the financial institutions held together amount to more than 50% there would be no objection to the rest of shares being taken up by private parties. In case, however, such financial institutions are not interested in participation in share capital, the Corporation may permit association of private capital subject to the Corporation itself retaining a reasonable holding, of an order of not less than 26% of the paid up equity share capital. The Corporations should, however, ensure that no other entrepreneur or business group gets a share of more than 25% in the equity capital of new company formed, to implement the letter of intent. Prior permission of the Central Government would be necessary if a larger equity share holding than 25% is proposed to be given to an entrepreneur. The joint sector will not be permitted to be used for the entry of larger houses, dominant undertakings and foreign companies in industries in which they are otherwise precluded on their own. As far as guidelines to the financial institutions are concerned, Government have accepted, in principle, that major projects in the private sector which receive substantial financial assistance from the public financial institutions on medium or long term basis should be treated as belonging to the 'joint sector' and not to the private sector exclusively. It has, therefore, been decided that in such cases, the

All-India long term financial institutions should participate meaningfully in the management of the concerns, at policy levels, such as nominee directors on assisted concerns and should, as part of the financial arrangements, stipulate appropriately terms and conditions for exercise of option in suitable cases for converting loans given and debentures issued in future into equity capital of the concerns.

A copy of the detailed guidelines to financial institutions on the above subject was laid on the Table of the House in reply to Unstarred Question No. 3765 answered on 2-7-1971.

**आयकर की बकाया राशि की वसूली**

5782. श्री महादीपक सिंह शाक्य :

श्री धनशाह प्रधान :

क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या वर्ष 1971-72 और 1972-73 के दौरान निर्धारित आयकर अभी तक वसूल नहीं किया गया है ; और

(ख) यदि हाँ, तो इसके क्या कारण हैं और इसे वसूल करने के लिए क्या कार्यवाही की गई है ?

वित्त मंत्रालय में राज्य मंत्री (श्री के० आर० गणेश) : (क) 1971-72 और 1972-73 में जारी की गई आयकर (निगम कर सहित) की मांगों में से, 31-3-1973 को क्रमशः 173.37 करोड़ रु० और 248.57 करोड़ रु० की मांगें बकाया थीं। 1972-73 के संबंध में बकाया रकम 30-6-1973 को 230.47 करोड़ रु० है। 30-6-1973 को 1971-72 की बकाया की स्थिति उपलब्ध नहीं है।

(ख) मांगें बकाया रहने के निम्नलिखित में से एक या अधिक कारण हैं :—

(i) ऐसी मांगें जिनके बारे में 'अग्रिम कर' के रूप में अदायगी किये जाने का दावा है, जिनका समायोजन होना है।

(ii) ऐसी मांगें जिनके बारे में आयकर प्राधिकारियों और न्यायालयों द्वारा अपीलों का निपटान होने तक के लिए स्थगन आदेश दिये गये हैं।

(iii) ऐसी मांगें जो समझौता-याचिकाओं आदि के निपटान होने तक अनिर्णित पड़ी हैं।

(iv) ऐसी मांगें जो अपील में विवादग्रस्त हैं, यद्यपि वे स्थगन आदेश के अन्तर्गत नहीं आती।

(v) ऐसी मांगें जो किस्तों के अन्तर्गत आती हैं।

(vi) ऐसी मांगें जो दोहरे कराधान अथवा अन्य राहत संबंधी दावों के निपटान के लिए अनिर्णित पड़ी हैं।

(vii) ऐसी कम्पनियों की तरफ बकाया मांगें जो परिसमापनाधीन हैं।

(viii) ऐसे व्यक्तियों की तरफ मांगें जो भारत छोड़ चुके हैं।

बकाया को वसूल करने के लिये कानून सम्मत सभी उपाय जिनमें निम्नलिखित उपाय भी शामिल हैं (जो मामले के तथ्यों और परिस्थितियों पर निर्भर करते हैं) किये गये हैं तथा किये जा रहे हैं :—

(क) कर की अदायगी नहीं करने के लिए आयकर अधिनियम, 1961 की धारा 221 के अन्तर्गत दण्ड लगाया।

(ख) निर्धारित द्वारा देय रकम की धारा 226(3) के अन्तर्गत अभिग्रहण।

(ग) धारा 226(4) के अन्तर्गत न्यायालयों में धन का अभिग्रहण।

(घ) धारा 226(5) के अन्तर्गत चल सम्पत्ति का आसेध और बिक्री।

(ङ) धारा 222 के अन्तर्गत वसूली प्रमाण-पत्र जारी करना।