

(b) the names and number of persons arrested in this connection and the action being taken against them?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): (a) Searches at Dhanbad in the case of a former Coalmine owner resulted in the seizure of following assets:

Cash	Rs. 1,64,000
Jewellery	Rs. 4 lakhs (approx.)
Fixed Deposit receipts	Rs. 12 lakhs

Out of the above, cash of Rs. 81,000 was found from the safe hidden underneath one wooden throne on which idols of different goddesses were placed.

In the searches at Delhi, at one place, in an underground cellar below the carpet in prayer room, were found the following assets:

Jewellery	Rs. 2,14,000
Silver-ware	Rs. 43,000
Brand-new imported crockery	Rs. 20,000

In addition to the above, Fixed Deposit Receipts totalling Rs 6,30,000 were also found in a steel cupboard. In another place, again in a secret cellar jewellery and silverware (yet to be valued) and Fixed Deposit Receipts of Rs. 2,60,000 were also found. Of the assets found at Delhi, the following were seized:

(i) Fixed Deposit Receipts	Rs. 2,60,000
(ii) Jewellery	Rs. 80,300

The remaining items which could not be immediately explained have been kept under a prohibitory order under section 132(3) of Income Tax Act, 1961.

(b) Under the Income-tax Act there is no provision for arrest.

The searches were conducted in August 1974. Investigations are in progress.

After a search, the first step is to estimate the undisclosed income in a summary manner and to pass an order u/s 132(5) of the Income-tax Act, 1961, for retaining such of the seized assets as are considered to be sufficient to satisfy the tax liability on the estimated undisclosed income and any existing tax liability. This order has to be passed within 90 days of the search. The regular assessment proceedings are then taken up, where necessary by reopening the case. It is after these proceedings are completed establishing that there has been a false verification in the return of income, that prosecutions are launched. In this case, action has duly been initiated for passing order u/s 132(5) of the income-tax Act, 1961.

Cases of violation of Customs Regulations

4124. SHRI ARVIND M. PATEL: Will the Minister of FINANCE be pleased to state:

(a) the number of cases of infringement of various Customs Regulations detected during the year 1973-74 and from April to June, this year; and

(b) the value of goods seized and the number of persons prosecuted for infringement of Customs Regulations?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): (a) and (b). The information is being collected and will be laid on the table of the House as early as possible.

Export of Sugar

4125. SHRI RAGHUNANDAN LAL BHATIA: Will the Minister of COMMERCE be pleased to state:

(a) whether the export of sugar involves any subsidy on the part of Government; and

(b) if so, the facts thereof?