

smugglers and their associates by various State Governments and Governments of Union Territories. Of these 272 persons have not yet been detained or are absconding. Information regarding names and other details of smugglers ordered to be detained by State Governments would be very large. The time and labour involved in collecting this information for each individual case may not be commensurate with the results that may be achieved. However, if the Hon'ble Member wishes to have specific information about any particular person(s) the same will be collected and furnished.

(c) Under COFEPOSA Act, 1974 there is no provision for trial in the Court of Law. Where, however, there is adequate evidence for launching prosecution under Customs Act, 1962, appropriate action thereunder is taken.

LIST OF SMUGGLERS UNDER DETENTION

S/Shri

1. Haji Mastan Mirza
2. Sukar Naran Bakhia
3. Lalloo Jogi
4. Bhana Khilpa Patel
5. Ratilal Devabhai Navik
6. K. S. Abdulla
7. Kantilal Nanchand Shah
8. Nathalal Rupsa Shah
9. Rajabally Harji Meghani
10. Srvind Liladhar Dholakia
11. Lalit Liladhar Dholakia
12. Vardaraj Munuswam. Mudaliar
13. Usuf Abdulla Patel
14. S. M. A. Siddique
15. V. M. G. Mariappa Vandayar
16. Ramlal Narang
17. Ghamandiram K. Gowari
18. Syed Ishtiaq Ahmed
19. Nand Kishore Verma
20. Daya Shankar Kapoor

21. Sham Behari
22. Dali Chand
23. Srikishan

Arrears of Income-tax

525. SHRI C. K. CHANDRAPPAN:
SHRI JAGADISH BHATTACHARYYA;
SHRI BIREN DUTTA.

Will the Minister of FINANCE be pleased to state:

(a) the latest figures of arrears of income-tax and what were the figures thereof at the end of each of the last three financial years;

(b) what are the amounts of income-tax written off in the previous financial year; and

(c) what are the additional steps taken by Government to realise arrears?

THE MINISTER OF STATF IN CHARGE OF THE DEPARTMENT OF REVENUE AND BANKING (SHRI PRANAB KUMAR MUKHERJEE):

(a) The figures of arrears of tax are compiled at the end of each quarter. The latest figures of arrears of income-tax (including Corporation Tax) are available as on 31-12-1975. The amounts of gross demand and net arrears of income-tax (including Corporation Tax) outstanding as on that date and at the end of each of the financial years 1972-73, 1973-74 and 1974-75 were as under:—

(In crores of rupees)

As on	Gross demand	Net arrears
31-3-1973	790.02	483.10
31-3-1974	815.60	471.13
31-3-1975	025.96	537.42
31-12-1975	926.50	654.52

(b) The total amount of income-tax (including Corporation Tax) written off during the financial year 1974-75 was Rs. 4.81 crores.

(c) Apart from write-off of irrecoverable demand, such of the steps provided in the income-tax Act, 1961 as are appropriate to the circumstances of each case are taken for effecting recovery of outstanding demand.

Steps to Check Pre-Budget Hoarding

526. SHRI N. K. SANGHI: Will the Minister of FINANCE be pleased to state:

(a) whether Government have taken some measures to check pre-budget hoarding in the country;

(b) if so, the particulars thereof

(c) to what extent these measures have been found to be adequate to meet their objectives?

THE MINISTER OF STATE IN CHARGE OF THE DEPARTMENT OF REVENUE AND BANKING (SHRI PRANAB KUMAR MUKHERJEE)

(a) Yes, Sir

(b) The main measures taken by Government to check pre budget hoarding in the country are indicated below

(1) Under Rule 224(3) of the Central Excise Rules, 1944, the Central Government have restricted during the 4 weeks ending on the 15th March, 1976 clearances of excisable goods for home consumption. During this period, the permissible weekly clearance of excisable goods for home consumption from a factory or a warehouse is limited to 120 per cent of the quantity or the value as the case may be of the weekly average of clearances of the last one year. Provision has, however, been made for relaxing the restrictions in respect of essential goods, goods under statutory distribution

control, goods for supply against Defence or other Government orders, etc.

(2) State Governments have been directed to ensure that the regular outflow of manufactured commodities is transmitted expeditiously through the distribution pipe-lines, so that the availability at the consumers' end continues to be maintained;

(3) The Packaged Commodities (Regulation) Order, 1975, which provides for mandatory marking of rates, name of the manufacturer and price, is being strictly enforced to ensure *inter alia* the elimination of pre-budget hoarding.

(4) State Governments have been requested to ensure that the orders relating to display of prices and stocks continue to be implemented vigorously as an essential measure of consumer protection; and

(5) State Governments have been directed to make arrangements at field level to provide for the following —

(i) Wherever there is a complaint from the consumer that there is shortage or that no stock is available at the retail points the field authorities will make arrangements immediately to ensure supplies from the whole-saler or semi-whole-saler; and

(ii) where the shortage cannot be made good by this arrangement, an immediate telephonic/telegraphic intimation will be sent to the Department of Civil Supplies and Co-operation which will make arrangements through the manufacturers for rushing stocks to the affected area

(c) The various measures can be said to have been adequate, as pre-Budget hoarding this year does not appear to be noticeable.