

CONCESSION IN EXCISE DUTIES

1459. SHRI AMRIT NAHATA: Will the Minister of FINANCE be pleased to state:

(a) whether the concessions announced in the various excise duties after a lapse of some time since their introduction in any year's Budget are paid back to the manufacturers; and

(b) whether Government are contemplating some measures to see that these differential amounts are not pocketed by the manufacturers but reach the consumers who have been charged higher prices during the period intervening between the imposition and the concession?

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI): (a) When Central Excise taxation proposals introduced in any year's Budget are reduced by the Parliament, refunds of duties collected since the introduction of the proposals have to be granted to the manufacturers in accordance with section 5 of the Provisional Collection of Taxes Act, 1931. However, when the central excise duties are reduced by the Central Government by issue of exemption notifications, refund of duty collected in the past period is granted only if the exemption is given retrospective effect by including a specific provision to that effect in the notification. Reductions in duty announced by the Government are generally prospective and retrospective effect is given only in some rare and deserving cases.

(b) Grant of refund of duties in accordance with section 5 of the Provisional Collection of Taxes Act, 1931 cannot be made conditional on the benefit of the refund being passed on to the consumers. Where, however, a concession is given by an exemption notification and applied retrospectively, the Government would, where feasible, consider taking steps to ensure that the manufacturers do not pocket the differential amounts collected by them during the period intervening between the enhancement or imposition of duty in a Finance Bill and announcement of the concession.

SINDRI FERTILISER FACTORY

1460. SHRI GANESH GHOSH:
SHRI P. RAMAMURTI:
SHRIMATI SUSEELA GOPALAN:

Will the Minister of PETROLEUM AND CHEMICALS be pleased to state:

(a) whether Government have received any memorandum from Shri N. N. Modak of Sindri Fertilizers regarding corruption in the Sindri Fertilizer Plant;

(b) if so, the broad details thereof;

(c) whether Government have considered it; and

(d) if so, the results thereof?

THE MINISTER OF STATE IN THE MINISTRY OF PETROLEUM AND CHEMICALS AND OF SOCIAL WELFARE (SHRI RAGHURAMAIAH):

(a) No.

(b) to (d). Do not arise.

PER CAPITA EXPENDITURE IN STATES

1461. SHRI MADHU LIMAYE: Will the Minister of FINANCE be pleased to state:

(a) whether Government/Planning Commission have prepared any report/or conducted any investigation on/into the *per capita* State-wise expenditure by the Centre in various forms under the Three Five Year Plans and the first year of the Fourth Plan;

(b) if so, the details thereof; and

(c) if the reply to part (a) above be in the negative, the reasons therefor?

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI) : (a) No, Sir.

(b) Does not arise.

(c) The Government has not found it necessary to give high priority to such an enquiry.

अंकलेश्वर तेल क्षेत्र में दुर्घटना

1462. श्री बसबन्त : क्या पेट्रोमिडियम और रसायन मंत्री यह बताने की कृपा करेंगे कि

(क) क्या सितम्बर, 1967 में अंकलेश्वर प्राकृतिक गैस तेल क्षेत्र में एक दुर्घटना हुई थी ;