

*[English]***Income Tax Assesseees**

3339. SHRI RUPCHAND MURMU: Will the Minister of FINANCE be pleased to state:

(a) the percentage/ratio of Income tax assesseees out of total population in Metropolitan Cities as on April 1,

1998, City-wise; and

(b) the economic criteria of the people who are outside the tax net, city-wise?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA) (a) The percentage/ratio of income tax assesseees as on 31.3.98 out of total population as per 1991 census is as follows:

Metropolitan Cities	Total Income tax assesseees as on 31.3.98	Total population 1991 census	Percentage
Calcutta	15,56,881	110,21,918	14.13%
Mumbai	15,47,498	125,96,243	12.28%
Delhi	8,62,461	84,19,084	10.24%
Chennai	12,07,326	54,21,985	22.26%

The figure of Income tax assesseees includes individuals, Firms, Hindu Undivided families, company, Association of persons, Cooperative societies.

(b) The Income Tax Act, 1961, imposes a liability to file a return of income with respect to all persons in the following manner.

1. With respect to the entire country every person if his total income or the total income of any other person in respect of which he is assessable under this Act during the previous year, exceeds the maximum amount which is not chargeable to Income tax;
2. Additionally with respect to the metropolitan cities of Delhi, Mumbai, Calcutta and Chennai and certain other notified places, any person who fulfills one of the six prescribed economic criteria namely;
  - (i) Is in occupation of an immovable property exceeding a specified floor area, whether by way of ownership, tenancy or otherwise as specified in this behalf; or

(ii) Is the owner or the lessee of a motor vehicle; or

(iii) Is a subscriber to a telephone; or

(iv) Has incurred expenditure for himself or any other person on travel to any foreign country; or

(v) Is the holder of the credit card, not being an add on card, issued by any Bank or institution; or

(vi) Is a member of a club where entrance fee charged is twenty five thousand rupees or more.

All other persons not covered by the above conditions are outside tax net.