

to outstanding demand as on 31.12.1995 is given below :

(1) *Age-wise analysis of arrear demand of Corporation Tax/Income Tax*

	(Rs. in crores)
(i) Over one year but less than 2 years	13069.57
(ii) Over 2 years but less than 5 years	4367.88
(iii) Over 5 years but less than 10 years	963.81
(iv) Over 10 years	512.29

(2) *Amount-wise analysis of arrear demand of Corporation Tax/Income Tax*

	(Rs. in crores)	
	No.	Net Arrear
(i) Cases upto Rs. one lakh	4624447	1641.61
(ii) Over Rs. one lakh but not exceeding Rs. 10 lakh	89629	1080.09
(iii) Over Rs. 10 lakh but not exceeding Rs. one crore	8801	1502.83
(iv) Over Rs. one crore	1372	5943.11

(3) *The information regarding dossier cases of Outstanding Demand exceeding Rs. one crore is given below :*

	No. of cases	Outstanding Demand (Rs. in crores)
West Bengal	143	869.59
Maharashtra	493	13527.51
Delhi	167	1024.05
Punjab	14	57.57
Haryana	6	19.10
J & K	3	15.60
M.P.	14	48.38
Gujarat	73	224.98
Rajasthan	15	68.70
Kerala	4	6.84
Andhra Pradesh	22	59.92
Bihar	11	73.73
Orissa	8	30.47
N.E.R.	11	24.75
Karnataka	43	227.51
Tamil Nadu	72	246.53
U.P.	40	160.37

(c) The following are generally the reasons for the outstanding demand :-

- (i) Demand not falling due
- (ii) Demand claimed to have been paid but pending verification.
- (iii) Demand stayed by Courts, Settlement Commission, Tribunal and I.T. Authorities
- (iv) Demand for which instalments have been granted.

(d) Various actions prescribed under the Income-tax Act, e.g. attachment of movable and immovable properties of defaulters, prosecution, imposition of penalties, detention in prison, appointment of receiver for management of defaulter's properties are taken for recovery of the outstanding demand. Besides, various steps are taken to effect recovery of demand including grant of instalments and where issues are locked up in appeal, appellate authorities are requested to dispose of the appeals expeditiously.

In the cases of arrears of tax due from Notified persons involved in security scam, as per provisions of the Special Court Act all properties, both movable and immovable belonging to the Notified person stand attached simultaneously with the issue of the Notification. Therefore, in respect of all demands that have since fallen into arrear, the department has filed applications with the Special Court for issue of directions to the Custodian to release funds against the tax dues.

### Development of Industries

344 SHRI PRABHU DAYAL KATHERIA .  
SHRI PANKAJ CHOWDHARY ;  
SHRI SATYA DEO SINGH :

Will the Minister of INDUSTRY be pleased to state :

(a) whether the Government have signed any agreement with the Government of Japan for development of small scale and medium scale industry.

(b) if so, the salient features thereof, and

(c) the time by which the said agreement is likely to be implemented?

THE MINISTER OF INDUSTRY (SHRI MURASOLI MARAN) : (a) No, Sir

(b) and (c). In view of (a) above, does not arise.