## [English]

#### Income Tax Arrears

5308. SHRIRAJNATH SONKAR SHASTRI: Will the Minister of FINANCE be pleased to state:

- (a) the percentage rise in the income tax arrears at the end of 1990-91 as compared to the arrears at the end of 1989-90 ad 1988-89:
- (b) the amount of income tax arrears written off during 1990-91 and the reasons from non-recovery of such arrears;
- (c) the measures taken by the Government for maximum collection of income tax arrears during the current year; and
- (d) the assessment year upto which the income tax assessment is complete and the reasons for not updating the assessment?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESH-WAR THAKUR): (a) As per the provisional figures compiled up, the income tax arrears at the end of 1990-91 have actually decreased as compared to the arrears at the end of 1989-90 by 5.72 percent. However, as compared to the arrears at the end of 1988-89, the arrears at the end of 1990-91 have increased by 21 percent.

- (b) During 1990-91 income tax arrears of Rs. 4.64 crores (provisional figures) have been written off. The arrears become irrecoverable because of non-availability of assets with the assessees generally on account of the following reasons:
  - i) death of the assessee;
  - ii) insolvency of the assessee;
  - iii) assessee becoming untraceable;

- iv) assessee migrating out of the country;
- v) company going into liquidation;
- vi) dissolution of the firm and discontinuance of business;
- (c) Appropriate measures are continuously taken to reduce the arrears. Some of the important measures taken during the current year are:-
  - Targets have been laid down for collection/reduction of arrears and current demand in the Central Action Plan of the Income tax Department. Performance of each Chief Commissioner's region is regularly monitored by the Central Board of Direct Taxes.
  - Dossiers of bigger demands are reviewed every quarter by the Commissioner of Incometax and by the higher authorities.
  - iii) Chief Commissioners of Income tax have been directed to monitor the disposal of top 100 first appeals pending with the Commissioners (Appeals) in their region.
  - iv) Chief Commissioners have also been advised to ensure that assessments involving big demands are finalised by the end of December, 1991.
  - (v) The have also been advised that President/Vice President of Income tax Appellate Tribunal should be requested to take appeals involving large demands for expeditious disposal.
  - vi) In cases where large demands

364

have been stayed by courts, the Chief Commissioners have been advised to get the stays vacated, wherever possible.

(d) The assessments pertaining to the assessment years required to be completed within the time prescribed under the Income tax Act have been completed.

[Translation]

# Unauthorised Occupation of Land and Bunglows in Varanasi Cantonment Area

5309. SHRIRAJNATH SONKAR SHASTRI: Will the Minister of DEFENCE be pleased to state:

- (a) whether some land of the Varanasi Cantonment area and bunglows constructed by British nationals there, are in unauthorised occupation of the members of the Cantonment Board and relatives of military officers; and
- (b) if so, the details thereof and the action proposed to be taken by the Government against those persons?

THE MINISTER OF DEFENCE (SHRI SHARAD PAWAR): (a) There are some encroachments on the Defence lands and the lands vested in the Cantonment Board, Varanasi. There is no information whether the encroachers are related to members of the Cantonment Board or military officers.

(b) In some cases eviction proceedings under the Public Premises (Eviction of Unauthorised Occupants) Act are in progress, while in certain other cases the matter is pending before the Civil Courts. [English]

# Import of Tea

5310. SHRIRAJNATH SONKAR SHASTRI: Will the Minister of COMMERCE be pleased to state:

- (a) whether there is any proposal to import tea when India is the world's largest tea producing country;
  - (b) if so, the reasons therefor; and
- (c) the details of import planned to be resorted to and at what rate?

THE MINISTER OF STATE OF THE MINISTRY OF COMMERCE (SHRI P. CHI-DAMBARAM): (a) to (c). Import of tea for domestic consumption is not allowed. However as per present Government policy import of tea for purposes of export after value-addition is allowed under the Advance Licensing Scheme.

### **Export of Cloves**

5311. SHRIC.P. MUDALA GIRIYAPPA: Will the Minister of COMMERCE be pleased to state:

- (a) the quality of cloves exported particularly from Karnataka and Kerala during the last three years, year-wise;
- (b) whether there is a great demand for cloves in the international market; and
- (c) if so, the steps taken by the Union Government to boost export of cloves?

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI SAL-MAN KHURSHEED): (a) to (c). Our total production of cloves is estimated to be about 1500 MT, which is not sufficient to meet even the domestic demand. As a result we have to