

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) and (b). The searches were conducted by D.R.I. and Enforcement Directorate on 2-5-90. The Officers of Income Tax Department were also associated. Certain incriminating documents from FERA, Customs and Income Tax angles have been seized.

(c) On completion of investigation by the revenue agencies, action in accordance with relevant laws will be taken.

#### **Overdraft Facility to Punjab**

10583. SHRI KAMAL CHAUDHRY: Will the Minister of FINANCE be pleased to state:

(a) whether the Punjab Government has requested the Union Government to enhance the overdraft facility to Punjab and increase the period for remitting the overdraft;

(b) if so, the action taken by Union Government; and

(c) whether the Punjab Government is remitting the overdraft in time?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) No. Sir

(b) and (c). Do not arise.

#### **Tax Evasion by Utensils Manufacturing Factories in Punjab**

10584. SHRI KAMAL CHAUDHRY: Will the Minister of FINANCE be pleased to state:

(a) whether various steel utensils manufacturing factories in Punjab which are not registered with Government are not

maintaining any accounts of the sales and purchases etc. and thus evading taxes;

(b) if so, the steps taken to check tax evasion by such factories; and

(c) the number of cases of tax evasion by such factories detected during the last one year?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) and (b). Utensils are exempted from duty under Central Excise Tariff Act, 1985.

Utensils Manufacturers having income exceeding Rs. 25,000/- or turnover exceeding Rs. 2,50,000/- as specified in Section 44AA of the Income Tax Act, have to maintain accounts.

(c) No case of Income tax evasion during the last one year has come to the notice.

#### **Import of Machines by Hindustan Photofilm Manufacturing Company**

10585. SHRI V. SREENIVASA PRASAD: Will the Minister of COMMERCE be pleased to state

(a) whether the Hindustan Photofilm Manufacturing Company has imported a number of machines recently;

(b) if so, the details of the machines imported and the purpose for which these machines have been imported;

(c) the details of the foreign companies from which these machines have been imported;

(d) whether the machines have been found defective; and

(e) if so, the responsibility fixed by