

for the security of Income Tax officials during raids:

(b) if so, whether a number of incidents of assault on raiding tax officials have been noticed recently during the current year;

(c) if so, the details and facts thereof;

(d) whether Government have also issued instructions/guidelines to State Governments to establish special courts to deal with offenders;

(e) if so the details in this regard;

(f) the number of cases of economic offences pending in each court (State-wise) as on 30 June, 1990;

(g) whether the Union Government have provided any help to the State Governments to set up such courts in their respective states; and

(h) if so, the details thereof and further steps taken by Government to dispose of such cases?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) Yes, Sir.

(b) and (c) During the calendar year 1990, one incident of assault on income-tax officials participating in search operations at Bairagad near Bhopal has been reported.

(d) to (h) The establishment of special courts comes within the purview of State Governments. The Central Government has been requesting the various State Governments to establish special courts for dealing with the cases of offences under the Direct Tax Laws.

Such special courts have already been established at Hyderabad, Muzaffarpur, Delhi, Bangalore, Indore, Ernakulam, Cuttack, Jaipur, Madras, Madurai, Allahabad, Kanpur and Ahmedabad.

Efforts are being made to establish more special courts for dealing with cases of offences under the Direct

Tax Laws at other places also so that these cases are disposed of expeditiously.

No separate statistics is being maintained with regard to court-wise pendency of proceedings relating to economic offences. However, it is reported that 35981 proceedings relating to offences under the Direct Tax Laws are pending in various courts throughout the country as on 30-6-90.

Consignment Tax

1571. SHRI D. M. PUTTE GOWDA: Will the Minister of FINANCE be pleased to state:

(a) the number of States which are charging consignment tax for products sold in other States and the percentage of taxation;

(b) the major products attracting consignment tax and whether there is additional sales tax charged at the selling point causing double taxation;

(c) if so, the reasons therefor;

(d) whether Union Government propose to consult all the State Governments to bring uniformity in the consignment tax all over the country; and

(e) if so, the details thereof?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) Consignment tax is not being levied in the country.

(b) to (e) Do not arise in view of answer to (a) above.

Lease by Trade Fair Authority of India

1572. SHRI TEJ NARAYAN SINGH: Will the Minister of COMMERCE be pleased to state:

(a) the terms and conditions on which Trade Fair Authority of India

has given some area to a private company for starting Appu Ghar in Delhi;

(b) whether a shopping complex has been set up within the Appu Ghar premises;

(c) if so, whether this was in contravention of the provisions of the agreement entered into with the company; and

(d) if so, the action taken in this regard?

THE MINISTER OF COMMERCE AND TOURISM (SHRI ARUN KUMAR NEHRU): (a) A statement is given below.

(b) No, Sir.

(c) and (d) Do not arise.

STATEMENT

The area has been given by Trade Fair Authority of India on licence basis to M/s. International Amusement Ltd., under an Agreement for an initial period of three years, from 14th November, 1984 and subsequently renewed for additional five years. The broad terms and conditions are as follows:

- (1) Licence fee of Rs. 16.50 lakhs for the first two years and Rs. 18.15 lakhs for the third year. Subsequently, for the extended period of five years, the licence fee will increase every year and reach the maximum of Rs. 25 lakhs in the year 1991-92. In addition, Trade Fair Authority of India is entitled to 50% of the Gate money.
- (2) All local taxes, levies, cesses etc. in respect of the Appu Ghar Complex shall be the sole responsibility of the licensee.
- (3) The electricity, and water charges shall be the liability of the licensee on actual basis.

(4) Complete maintenance of civil, electrical, horticulture works and security in the licensed area shall be the responsibility of the licensee.

(5) The licensee shall be liable for conformity with all labour laws and payment of labour/staff in accordance with the various Acts.

(6) The licensee is subject to the jurisdiction of the Estate Officer of Trade Fair Authority of India and to the Courts at Delhi.

(7) That the licensee shall not assign, sub-let or transfer the licensed premises.

(8) That the licensee shall pay Rs. 1,000 per kiosk/shop per month.

(9) Renewal/extension of the licence is at the discretion of the Trade Fair Authority of India.

Inclusion of Income from Royalty in Income-tax returns

1573. **SHRI BASUDEB ACHARIA:** Will the Minister of FINANCE be pleased to state:

(a) whether a number of complaints against some high officials for non-inclusion of the income from royalty on books in their Income-tax returns, have been received by the Commissioner of Income-tax, New Delhi;

(b) if so, the details thereof; and

(c) the action taken or proposed to be taken by Government in this regard?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) to (c) The information is being collected and will be laid on the Table of the House.