

Outstanding Income-tax and Excise Duty

*225. SHRI SANAT KUMAR MANDAL: Will the Minister of FINANCE be pleased to state:

(a) the details of firms, companies, Hindu undivided families and individual against whom Income-tax arrears amounting to Rs. one crore and above is outstanding as on 1 July, 1990;

(b) the firms and companies against whom Central Excise Duty arrears amounting to Rs. one crore and above is outstanding as on 1 July, 1990; and

(c) the effective steps taken or being taken to recover the arrears and the action taken to ensure early disposal of the cases, if any, pending in various courts?

THE MINISTER OF FINANCE (PROF. MADHU DANDEVATE):

(a) There were 555 companies, individuals, firms and HUFs against whom Income-tax arrears amounting to Rs. 1 crore and above were outstanding as on 31-3-1990 as per details given in *Statement I* below.

(b) There were 140 firms and companies against whom Central Excise duty arrears amounting to Rs. 1 crore and above is outstanding as on 1-7-90 as per details given in *Statement II* below.

(c) Appropriate administrative, legal and other steps as considered necessary are being taken. Efforts are also being made to get the cases pending in Courts listed for early hearings and stay orders against the recovery vacated.

STATEMENT I

List of Companies, Individuals, Firms and HUFs Against whom Income Tax to the tune of Rs. 1 Crore and above is outstanding as on 31-3-1990

S.No.	Name of the Assessee	GROSS IT Demand outstanding (Rs. in lakhs)	1	2	3
			19.	Sh. Amba Lal V. Patel	139.82
			20.	Sh. Shantilal Nagardas Sopariwala	199.79
			21.	M/s Surat Electricity Co. Ltd.	182.57
			22.	Sh. Kantilal H. Mali	122.65
			23.	Sh. B.C. Shroff	156.00
			24.	Sh. Papatlal Kanji Ghelani	160.53
			25.	Dilip Kumar Hansraj	302.02
			26.	Sh. Jyntondora Sinhji Vikram Sinhji Jodeja.	199.89
			27.	M/s Sunrise Tiles (P) Ltd.	157.79
			28.	Sh. S.N. Wadiyar	954.03
			29.	M/s Karnataka State Food & Civil Supplies Corpn. Ltd.	898.80
			30.	Hegde & Golay Ltd.	116.62
			31.	Sh. B.T. Shankar Hegde.	151.95
			32.	M/s Karnataka Agro-corn Products Ltd.	105.08
			33.	M/s Bharat Electronics Ltd. Bangalore.	989.39
			34.	M/s B.E.M.L.	180.80
			35.	M/s Essar Shipping Ltd.	421.87
			36.	M/s Pythagorous Communications Systems Ltd.	109.05
			37.	M/s Betamatex (P) Ltd.	118.06
			38.	M/s Karnataka State Industrial Investment Dev. Corpn.	338.79
			39.	Sh. Vasumal Bhagwan Dass.	131.37
1	2	3			
1.	Poly Steel (India) Ltd.	226.51			
2.	Rustam Mills & Industries Ltd.	110.32			
3.	M/s. Mahesana Distt. Co-op Milk Producers Corpn.	1827.55			
4.	M/s Repropack Pvt. Ltd.	125.48			
5.	M/s Kalindi Investment (P) Ltd.	299.62			
6.	Sh. H.R. Trivedi	594.10			
7.	R.N. Shroff Nadiad	186.19			
8.	Shri G.R. Malhotra	103.32			
9.	M/s Indian Petrochemicals Corpn. Ltd.	247.13			
10.	M/s Ahamedabad Manufacturing & Calico Printing Co. Ltd.	249.32			
11.	Indcon Marketing Co. Ltd.	131.52			
12.	M/s Pravin Prakash Family Trust	175.19			
13.	Sh. N.I. Patel	336.28			
14.	Sh. N.I. Patel	212.13			
15.	Sh. Mohmad Akhtar Hussain	112.91			
16.	Alkapuri Investment Pvt. Ltd.	353.40			
17.	N.I. Patel & Others	1412.79			
18.	Sh. Jiva Bhai A. Patel	130.33			

1	2	3	1	2	3
40.	Sh. Vasumal Bhagwan Das	316.58	63.	M/s Telco Ltd.	2193.00
41.	M/s Indian Telephone Industries Ltd.	1305.00	64.	M/s Tata Oil Mills Co Ltd.	559.00
42.	M/s Eskayef Ltd. Bangalore.	167.00	65.	M/s Tata Sons	273.00
43.	Sh. P.R. Matrani	132.86	66.	M/s Madhav Lal & Co. (P) Ltd.	178.59
44.	M/s B.S. Dampo & Co. Pvt. Ltd.	575.86	67.	M/s Indian Express Newspapers (Bombay Pvt. Ltd.	1228.48
45.	Sh. A. Vishwanath	431.80	68.	M/s Indian Hume pipe Co. Ltd.	179.00
46.	Sesa Gob Ltd.	192.55	69.	Walchand Nagar Industries Ltd.	277.63
47.	M/s Dempo Mining Corpn. Ltd.	111.21	70.	M/s Indian Hotels Co. Ltd.	1129.00
48.			71.	M/s National Radio Electric Co. Ltd.	125.39
49.	M/s Meghji Girdhari Lal.	163.09	72.	M/s Voltas Ltd.	532.00
50.	Nandlal Bhandari & Sons Pvt. Ltd.	120.26	73.	M/s Western Indian Spg. Co. Ltd.	187.00
51.	Kalyan Solvent Extraction Ltd.	144.21	74.	M/s Poona Electricals & Industrial Co. Ltd.	260.73
52.	M/s Eicher Motors Ltd. Indore.	100.16	75.	M/s Tata Housing Development Corpn.	158.00
53.	M/s National News Print & Paper Ltd.	197.25	76.	M/s Hoechst India Ltd.	101.00
54.	D & H Sechron Electrodes (P) Ltd.	209.39	77.	M/s Premior Automobiles Ltd.	571.00
55.	M/s Vijay Kumar Rajendra Kumar & Co.	152.35	78.	M/s Cotton Corpn. of India.	121.00
56.	M/s M.P. Financial Corpn.	127.18	79.	M/s Andhra Vally Power Supply Co.	679.00
57.	M/s Jaora Sugar Mills Ltd.	111.24	80.	Tata Hydro Electric Supply Co.	517.00
58.	Sh. Lokumal C. Viamani.	260.04	81.	M/s Sachin Transo (P) Ltd.	129.00
59.	M/s Ram Kumar Jalan.	527.55	82.	Sh. Ajit K. Mehta	197.00
60.	M/s Kandoi Bros	334.30	83.	M/s S.M. Dychemicals (P) Ltd.	346.00
61.	Mahabir Prasad R. Kandoi.	102.64	84.	M/s Kanakmbar Investment & Trading Co. Ltd.	200.00
62.	M/s Chemicals & Resiore Ltd.	167.00			

1	2	3	1	2	3
85.	M/s Advani Oerliko Ltd.	195.00	107.	M/s Indian Organic Chemicals Co. Ltd.	157.52
86.	Searl (India) Ltd.	267.30	108.	M/s Bilimoria Constructions Ltd.	154.73
87.	Indian Sewing Machine Co. Ltd.	130.00	109.	M/s Indian Dyestuff Industries Ltd.	117.05
88.	M/s Tata Iron & Steel Co. Ltd.	504.00	110.	M/s Bharat Petroleum Corpn. Ltd.	1696.00
89.	Sh. Rajesh Khanna	115.12	111.	M/s India Sugar Refineries Ltd.	123.51
90.	M/s Kamal Vijay Productions.	120.77	112.	Dr. C.V. Jain	156.39
91.	Sh. Arjun Hingoreni.	200.71	113.	M/s National Building Corporation Ltd.	145.61
92.	M/s Navrang Cine Centre Pvt. Ltd.	575.97	114.	M/s Automobiles Peugeot France	104.43
93.	Late Shri Sayajirao Gaikwad.	186.29	115.	Mitsubishi Electric Corpn.	109.79
94.	Sh. Amjad Khan	118.50	116.	M/s Nova SPA Officing and Metal Mechanics	114.18
95.	M/s Tata Power Co. (A) Ltd.	1254.00	117.	M/s Taylor Diving Corpn. (P) Ltd.	180.93
96.	M/s Jolly Maker Premises Co-operative Society Ltd.	212.95	118.	M/s Bhatia Enterprises.	184.51
97.	M/s T.V. Patel Pvt. Ltd.	352.10	119.	Sh. Vinod Bhatia	139.12
98.	Indian Oil Corpn. Ltd.	14692.00	120.	American Express Bank.	1140.53
99.	M/s National Organic Chemicals Industries Ltd.	2285.10	121.	M/s Orsan Electronics Ltd.	144.00
100.	M/s Parekh Marketing (P) Ltd.	120.29	122.	M/s ICICI Ltd.	1906.17
101.	M/s Polylofin Industries Ltd.	277.04	123.	M/s Interechnik Consultations (P) Ltd.	244.27
102.	M/s Hindustan Lever Ltd.	1367.08	124.	M/s Castlo Rock Sea Food (P) Ltd.	205.03
103.	M/s Mafat Lal Industries Ltd.	208.95	125.	M/s Maker Development Services Ltd.	1094.00
104.	M/s Nirlon Synthetics Fibres & Chemicals Ltd.	835.48	126.	M/s Linde A.G.	1147.74
105.	Suraj Diamond (P) Ltd.	100.56	127.	M/s New Era Fabrics (P) Ltd.	109.47
106.	International Computers (I) Makt. Ltd.	243.06	128.	M/s E. Merck (I) Ltd.	152.00

1	2	3	1	2	3
129.	M/s XLC (I) Ltd.	112.00	153.	Sh. Shanti Lal P.Jain	136.03
130.	M/s Jitpan Holdings (P) Ltd.	819.00	154.	Sh. Mayurdhwaj Singh L/H Smt. Vijay Kunverba of Morvi.	100.68
131.	M/s Bomsi Holdings (P) Ltd.	707.00	155.	Smt. Gitesh Bansal .	125.06
132.	M/s Artital Chemaux Ltd.	136.00	156.	Sh. Nikhil A. Dholkia	1213.87
133.	M/s Orsi Holdings (P) Ltd.	819.00	157.	Sh. Surendra Kumar Garg.	295.14
134.	M/s Mamnu Holdings (P) Ltd.	383.00	158.	M/s Systems Communications.	346.94
135.	M/s Union Bank of India.	1005.94	159.	M/s Sai Enterprises .	156.71
136.	M/s Standard Chartered Bank Ltd.	430.00	160.	M/s Almadina Constructing Establishment Co.	148.83
137.	M/s SBM Engineering Products (P) Ltd.	147.00	161.	M/s Chhabria International.	148.83
138.	M/s General Electric Services Co. Ltd.	218.00	162.	Sh. S.L. Arora .	117.78
139.	Sh. D.M. Pawar .	174.86	163.	Sh. S.K. Spod .	104.50
140.	M/s Mahindra & Mahindra Ltd.	259.94	164.	Sh. Satish Shourie .	130.20
141.	M/s Venilal Exports House (P) Ltd.	104.32	165.	Sh. Kishori Lal Ramji	165.37
142.	Associated Cement Co. Ltd.	119.66	166.	M/s Nagpal Stainless Steel (P) Ltd.	680.29
143.	D.C. Damani .	104.30	167.	Echjay Industries (P) Ltd.	138.00
144.	H.C. Damani .	100.68	168.	M/s Indian Plywood Mfg. Co. Ltd.	627.45
145.	M/s J.B. Boda & Co. Ltd.	130.12	169.	M/s Durgaprasad Ram Chandran (P) Ltd.	171.62
146.	M/s Mahindra Ugino & Steel Co. (P) Ltd.	252.43	170.	M/s Boehringer Knoll Ltd.	142.61
147.	M/s Otis Elevators Co. (India) Ltd.	332.52	171.	M/s Jhonson & Jhonsons Ltd.	139.00
148.	Bhavarlal B. Jain .	252.47	172.	M/s Crompton Greaves & Co. Ltd.	452.55
149.	Indermal Manji .	222.80	173.	M/s Aquarius Agencies (P) Ltd.	410.49
150.	Estate of Sh. Mahendra Singh.	126.52	174.	M/s Geoffrey Manners & Co. Ltd.	118.00
151.	Smt. Vijay Kunverba of Morvi.	125.00	175.	ADP of Shri S. Rajan, R. Rajan & Sh. Kishan P. Jindal.	135.56
152.	Sh. N.P. Dave .	119.62			

1	2	3	1	2	3
176.	M/s EWAC Alloys Ltd.	196.27	201.	M/s. Goverdhan Investment Co.	113.08
177.	M/s Desai Steel Ltd.	150.00	202.	M/s. K. Raheja Construction Ltd.	145.98
178.	M/s Liberty Exports Ltd.	107.00	203.	J.B.A. Printing Inks (P) Ltd.	108.13
179.	M/s Gammon India Ltd.	420.00	204.	M/s. I.A.E.C. (I) Ltd.	121.36
180.	M/s Parekh Brothers	1168.38	205.	M/s. Reliance Indus. Ltd.	1248.62
181.	M/s Glindia Ltd.	167.20	206.	M/s. Siemens India Ltd.	1157.90
182.	M/s Genlac Ltd.	138.01	207.	M/s. Dharamji Morarji Chemicals Co. Ltd.	129.85
183.	Shri R.K. Parekh	696.62	208.	M/s. Gannon Dunkerley & Co. Ltd.	288.24
184.	Sh. N.K. Parekh	658.75	209.	M/s. Safari Industries Ltd.	133.06
185.	M/s Expo Traders Co.	445.58	210.	M/s. VIP Industries Ltd.	132.33
186.	M/s Jost's Engineering Co.	113.04	211.	M/s. Laxmi Chand Bhagaji.	615.46
187.	M/s Nicholers Laboratories Ltd. Co.	116.56	212.	M/s. Bush India Ltd.	184.10
188.	Indian Rare Earths Ltd.	478.39	213.	M/s. Cable Corporation of India Ltd.	249.98
189.	Kapadia Constn. Co. (P) Ltd.	198.29	214.	M/s. Zenith Tin Works	157.96
190.	M/s International Data Management Ltd.	109.08	215.	Sh. S.N. Kapadia	714.74
191.	M/s Blue Star Ltd.	173.52	216.	M/s. Deora Kedia Development Co. (P) Ltd.	128.34
192.	M/s Royal Western Co.	106.57	217.	Bannet Colemon & Co. Ltd.	128.35
193.	Maharashtra State Road Transport Corpn.	1108.50	218.	Hindustan Ferodo (P) Ltd.	224.08
194.	M/s Rashtriya Chemicals & Fertilizers Ltd.	405.18	219.	M/s. Sohal Engg. Works.	122.59
195.	M/s Universal Ferrow & Allied Ch.(P) Ltd.	177.45	220.	Shri Bhupat Rai K. Sheth.	115.28
196.	M/s Indodan Industries Ltd.	136.88	221.	Shri Mansukh M. Jagde.	118.07
197.	M/s Dynamatic Forgings (P) Ltd.	100.77	222.	Shri J.B. Rupani	522.70
198.	M/s. Mather Platt. (India) Ltd.	133.42			
199.	Sh. M.R. Moraka	108.61			
200.	M/s. Ingersoll Rand (I) Ltd.	195.68			

1	2	3	1	2	3
223.	M/s. Machinery Manufacturers Corpn Ltd.	178.76	246.	M/s. United Industrial Bank Ltd.	158.32
224.	M/s. Damodar Valley Corpn.	106.40	247.	M/s. Capri Home Products Ltd.	100.58
225.	M/s. Badulipar Tea Co. Ltd.	116.07	248.	M/s. New Tobacco Co. Ltd.	207.51
226.	M/s. GEC (India) Ltd	131.89	249.	M/s. United Bank of India.	1142.50
227.	M/s. Rishi Gases (P) Ltd.	129.14	250.	M/s. Bata India Ltd.	144.36
228.	M/s. Peico Electricals & Electronics Ltd.	551.99	251.	M/s. Jaymac (India) Ltd.	187.36
229.	Sri (Major) Dev Dutt	203.68	252.	M/s. G.S. Atwal & Co. Asansol.	134.11
230.	M/s. Eastern Paper Mills Ltd.	135.00	253.	M/s. Great Eastern Hotel Authority Ltd.	188.70
231.	M/s. Brook Bond India Ltd.	733.12	254.	M/s. Oberoi Hotel (P) Ltd.	105.86
232.	M/s. Meleod Russel India Ltd.	113.68	255.	M/s. Sanchaita Investment.	1767.50
233.	M/s. Macneill & Magor Ltd.	210.54	256.	M/s. Laxmidas Premji	136.81
234.	M/s. Goodriok Group Ltd.	182.29	257.	M/s. Ganapati Exports Ltd.	671.18
235.	M/s. A. Tosh & Sons (P) Ltd.	140.52	258.	M/s. B.N. Elias Co. Ltd.	107.80
236.	Shri Haridas Mundra	839.60	259.	M/s. Dabur India (P) Ltd. (Dr. S.K. Burman)	102.88
237.	Sh. Ram Nath Bajoria	116.53	260.	M/s. Poddar Brothers	125.08
238.	M/s. Kohinoor Rubber Works (P) Ltd.	217.88	261.	M/s. Suraj Mull Nagar Mull.	315.82
239.	East India Hotels Ltd.	562.46	262.	M/s. Marshall Sons & Co. (I) Ltd.	160.66
240.	M/s. Allahabad Bank	934.31	263.	Moti Lal Malpani (Deceased) L/H Nandkishore Malpani.	110.22
241.	M/s. Bengal Lamps Ltd.	165.99	264.	Dishergarh Power Supply Co. Ltd.	102.15
242.	M/s. G.S. Atwal & Co. (Engg.)	136.62	265.	Shri Rashi Nath Roy	683.83
243.	Sh. Chandra Nath Banik.	267.06	266.	Shri Laxminarayan Khemka.	200.03
244.	M/s. Sita Casting (P) Ltd.	281.19	267.	Shri Hariram Agarwal	164.60
245.	M/s. Favouraite Small Investments Ltd.	195.09	268.	M/s Kerala State Civil Supplies Co. Ltd.	266.21
			269.	M/s Bhageerath Engg. Co. Ltd.	292.07

1	2	3	1	2	3
270.	Travancore Electric Chemical Industries Ltd.	150.21	293.	Shri O. P. Gupta	100.89
271.	R. Bharathan	127.35	294.	M/s. Associated Agricultural Devp. Foundation Society	143.90
272.	M/s. Joseph Michael & Bros.	165.02	295.	M/s. Pearl Cycle Industries (P) Ltd.	150.68
273.	Shri L. Kanju	161.54	296.	M/s. Bansal Exports (P) Ltd.	1020.86
274.	Indian Rly. Constn. Co. Ltd.	284.14	297.	M/s. Allenberry & Co. (P) Ltd.	147.87
275.	M/s. Ganesh Flour Mills Ltd.	260.58	298.	M/s. Bharat Union Agencies (P) Ltd.	140.34
276.	Dr. J.D. Dharma Teja	1014.92	299.	Shri O. P. Arora	218.43
277.	M/s. Indian Tourism Devp. Corpn.	309.05	300.	Project & Equipment Corpn. of India Ltd.	122.62
278.	M/s. Kay Films (P) Ltd.	121.13	301.	M/s. Ampco India Ltd. (IWC)	118.92
279.	Maharishi Institute of Creative Intelligence	190.57	302.	M/s. N. P. C. C.	205.45
280.	Dharma Pratishtanam	721.00	303.	M/s. Roger Enterprises.	265.64
281.	Smt. Gayatri Devi	109.47	304.	M/s. Divya International.	360.17
282.	Sh. Jagat Singh	164.00	305.	M/s. Delhi Automobiles.	742.90
283.	Smt. Urvashi Devi	108.90	306.	M/s. Deeksha Holdings	110.80
284.	M/s. Dharma Singh Ram Singh Motors (P) Ltd.	131.89	307.	Shri W. N. Chadha	4262.13
285.	M/s. Trade Fair Authority of India Ltd.	462.78	308.	M/s. Indian Airlines	852.93
286.	M/s. Barmatt (India) Ltd.	197.42	309.	M/s. Bharat Hotels	676.11
287.	M/s. N. T. P. C. Ltd.	111.24	310.	M/s. Campa Beverages (P) Ltd.	171.01
288.	M/s. Indian Communication Network Ltd.	141.50	311.	M/s. Bharat Aluminium Co. Ltd.	136.69
289.	M/s. Aero Leather (P) Ltd.	127.76	312.	M/s. B. G. Finance Industry (P) Ltd.	147.34
290.	M/s. International Airports Authority of India Ltd.	3076.56	313.	M/s. Gangeshwar Ltd.	280.97
291.	M/s. Bharat Heavy Electricals Ltd.	4737.43	314.	Shri Pritpal Singh	241.50
292.	National Hydro Electro Electric Corporation Ltd.	109.73	315.	M/s. Rajasthan Mercantile Co-Ltd.	233.32
			316.	M/s. Press Steels & Fabrication Ltd.	107.56

1	2	3	1	2	3
317.	M/s. Electronics Corporation of India Ltd.	216.57	338.	M/s. Raza Textiles Ltd. (Rampur).	284.94
318.	Deleted		339.	Smt. Darshni Devi Khurana Jhansi.	102.77
319.	M/s. Liquors India (P) Ltd.	204.82	340.	M/s. Giri Lal Mam & Co.	105.04
320.	M/s. Nizam's Supplemental Jewellery Trust	161.02	341.	M/s. Dermott Int. Inc. Co.	1798.49
321.	M/s. Badrachelam Paper Board.	120.15	342.	M/s. Sumitomo Heavy Inds. Co.	1227.92
322.	M/s. Feno Foams (P) Ltd.	114.93	343.	Brown & Root It. Co.	1758.22
323.	A. P. State Civil Supplies Corpn.	1683.00	344.	Gulf Fleet Marine Operation.	1813.40
324.	M/s. A. P. State Essential Commodities Corporation.	443.25	345.	D.P.J.D.C.	4151.34
325.	Indian Ocean Alignment (P) Ltd.	106.49	346.	Okanacan Helicopters Ltd.	268.10
326.	M/s. State Bank of Hyderabad.	557.56	347.	Mecelland Int. Inc.	143.52
327.	M/s. Singh Poultry (P) Ltd.	109.71	348.	Atwood Int. Inc.	602.28
328.	M/s. Andhra Bank	184.88	349.	Swire Pacific Offshore.	1303.52
329.	Saint Josoph's Education Society.	104.89	350.	E.T.P.M.	1199.84
330.	M/s. Andhra Steel & Hardware Corporation (P) Ltd.	328.50	351.	Nippon Kesan K. K. Japan.	1592.01
331.	Rajendra Plastic Industries.	111.44	352.	Sadco Int. Incs. A	9001.01
332.	Shri Girdhari Lal Gupta.	155.75	353.	Viking Offshore	114.49
333.	Saraf Textiles Mills (P) Ltd.	320.60	354.	Schlumberger Far-East	641.98
334.	Shri Hem Chand Golecha Jaipur.	370.25	355.	Hundai Corpn. & HHT.	3669.32
335.	M/s. Om Metal & Mineral (P) Ltd.	291.27	356.	Geophysical Services International.	174.88
336.	Shri Nami Chand Karnawat.	144.00	357.	Dowell Schlumberger	107.82
337.	Smt. Pushpa Devi Tak L/H of late Shri Bal Kishan Tak.	209.45	358.	Halliburton Offshore Direct.	336.10
			359.	Oil & Natural Gas Commission.	13423.94
			360.	M/s. U. P. State Bridge Corpn. Ltd.	533.70
			361.	Uptron India Ltd.	108.75
			362.	U. P. Rajkiya Nirman Nigam Ltd.	349.63
			363.	M/s. Moradabad Syn-tex Ltd.	135.82

1	2	3	1	2	3
364.	Dhampur Sugar Mills Ltd.	167.65	386.	M/s. Chordia Brothers	105.46
365.	M/s. PIC UP Lucknow	158.92	387.	M/s. Marshall Sons Co. (Mkt) Ltd.	207.74
366.	M/s. Indo Gulf Fertilizers & Chemicals Corporation.	137.32	388.	M/s. Essar Gujarat Ltd.	1695.45
367.	M/s. U.P. State Mineral Development Corporation.	118.00	389.	Shri S.A. Kareen	124.78
368.	M/s. U.P. State Electricity Board.	33914.52	390.	Madras Fertilizers	153.26
369.	M/s. J.P. Industries Ltd.	425.50	391.	India Meters Ltd.	106.16
370.	M/s. Harijan & Nirbal warg Awas Nigam Ltd.	176.00	392.	M/s. M.R.F. Ltd.	505.98
371.	M/s. Handloom Intensive Dev. Project Ltd.	131.37	393.	Shri S. Ahmed Yasin	103.89
372.	Tamilnadu Industrial Devp. Corpn.	104.61	394.	M/s. Janta Janta Sehe-me Sirhind.	591.66
373.	M/s. Tamilnadu Industrial Inv. Corpn.	1388.94	395.	Punjab Anand Battar-ies Ltd.	127.63
374.	M/s. London Rubber Co. (India.) Ltd.	207.93	396.	M/s. Industrial Cables (I) Ltd.	152.46
375.	Deleted		397.	M/s. Somany Pilkington Ltd.	284.41
376.	Deleted		398.	M/s. Nuchem Plastic Ltd. (Faridabad)	251.24
377.	M/s. Express News-paper Ltd.	326.03	399.	M/s. Bihar State Forest Devp. Corpo-ration Ltd.	415.78
378.	M/s. Anglo French Textiles Ltd.	394.31	400.	M/s. S.C.C.L. Ranchi.	136.87
379.	M/s. Changalrayam Co-op. Sugar Mills Ltd.	118.29	401.	M/s. Mecon (I) Ltd.	189.30
380.	M/s. Lakshmi Vilash Bank Ltd.	138.12	402.	M/s. Orissa Forest Corpn. Ltd.	203.62
381.	M/s. Indian Express (Madurai) (P) Ltd.	244.16	403.	M/s. National Alumi-nium Co. Ltd.	198.51
382.	M/s. Balaji Distillaries Ltd.	167.56	404.	M/s. Paradeep Phos-phates Ltd.	182.57
383.	Dr. K. Jagdeesan High Road, Madras.	107.40	405.	M/s. George William Son (Assam) Ltd.	210.36
384.	M/s. Vijaya Products (P) Ltd.	623.19	406.	M/s. A.B.C. India Ltd.	138.03
385.	M/s. T.N. State Mar-keting Corpn. Ltd.	738.47	407.	M/s. Shri Chatrapati Sakkar Karkhanna Ltd.	106.64
			408.	Shokari Sahakari Sakkar Karkhanna Ltd.	219.19
			409.	Shri Bhagwati Saha-kari Sakkar Karkha-anna Ltd.	166.92

1	2	3	1	2	3
410.	Ballarpur Industries Ltd.	114.71	432.	M/s. Escorts Ltd.	3253.87
411.	Shri Sri Krishna Janaki Lal Baid.	152.43	433.	Goteze India Ltd.	644.62
412.	M/s. R.B. Shreeram Durga Prashad & Fateh Chand Nairainder (Export).	323.17	434.	M/s. Good Year India Ltd.	181.51
413.	M/s. R.B. Shreeram Durga Prasad (P) Ltd.	234.33	435.	Harprasad & Co. Ltd.	289.91
414.	Deleted		436.	M/s. Niki Tasha India (P) Ltd.	360.46
415.	M/s. Ashoka Marketing Ltd.	106.45	437.	M/s. Super Cassettes Industries (P) Ltd.	117.23
416.	M/s. Walter Bushnell (P) Ltd.	128.82	438.	M/s. Escorts JCB Ltd.	211.92
417.	M/s. Tea King (P) Ltd.	110.06	439.	Shri P.P. Gupta.	230.31
418.	Shri Chainroop Bhan-sali.	143.56	440.	Orissa Cement Ltd.	552.28
419.	Murlidhar & Co. Exports (P) Ltd.	138.80	441.	Swadeshi Polytex Ltd..	103.17
420.	M/s. Dunlop India Ltd.	7208.13	442.	Kapri International (P) Ltd.	162.25
421.	M/s. Philips Carbon Black Ltd.	229.41	443.	J.K. Synthetics Ltd.	4421.60
422.	Shri Chandra Kanta Seth.	136.15	444.	M/s. Rajasthan Wools Industries.	112.26
423.	Shri Sughan Chand Aggarwal & Co.	119.65	445.	Dior International (P) Ltd.	267.87
424.	M/s. Duncan Agro Industries Ltd.	706.43	446.	Continental Marketing (P) Ltd.	141.97
425.	M/s. Continental Const. Ltd.	4470.45	447.	M/s. Jay Engineering Works Ltd.	190.32
426.	Dalmia Cement (Bharat) Ltd.	1145.03	448.	Shri Narendra Anand.	103.12
427.	D.S. Const (P) Ltd.	1488.71	449.	M/s. Shri Ram Pistons & Rings Ltd.	124.39
428.	Delhi Automobiles (P) Ltd.	503.24	450.	M/s. Usha Rectifier Corpn. (India) Ltd.	200.71
429.	M/s. Excorts Tractors Ltd.	1306.72	451.	Modi Industries Ltd.	1197.99
430.	Dalmia Dairy Industries Ltd.	316.33	452.	M/s. Concord International (P) Ltd.	1454.22
431.	E.C.E. Industries Ltd.	507.94	453.	Modi Pon Ltd.	2814.58
			454.	Madan Mohan Lal Sriram (P) Ltd.	357.23
			455.	M/s. Weston Electronics Ltd.	130.76
			456.	M/s. D.C.M. Ltd.	694.00
			457.	Usha Micro Process Control Ltd.	129.10

1	2	3	1	2	3
458.	Modi Rubber Ltd.	4014.11	484.	M/s. Amortex Agencies (P) Ltd.	176.33
459.	Usha International Ltd.	166.66	485.	M/s. Berlia Chemicals & Trading (P) Ltd.	574.61
460.	Khemka Aviation (P) Ltd.	296.06	486.	M/s. Sawrashtra Ball Pen Ltd.	204.25
461.	N.L. Malhotra . . .	102.96	487.	M/s. Daga Fibres (P) Ltd.	111.04
462.	M/s. Kishan Chand & Co. Oil Industries.	100.60	488.	Sh. Bharmal Lodha .	124.66
463.	M/s. Pure Drinks Ltd.	361.23	489.	Sh. Ghanshyam Dass Bijani.	125.64
464.	M/s. Pure Drinks (N. Delhi) Ltd.	1192.28	490.	Ambalal Sarabhai Enterprises (P) Ltd.	557.58
465.	Pure Drinks (P) Ltd. .	114.75	491.	Sh. Sukar Narain Bakhia.	2624.93
466.	Sh. Sudhir M. Zaveri	154.89	492.	M/s. Binoy Agency .	161.44
467.	M/s. Orkey Silk Mills Ltd.	1865.19	493.	Sh. K.B. Verma. . .	208.11
468.	M/s. GTC Industries Ltd.	10435.46	494.	Sh. Bhanabhai K. Patal	359.47
469.	M/s. Narang Hotels (P) Ltd.	338.49	495.	M/s. Vallabha Glass Works (P) Ltd.	100.32
470.	Shri O.P. Mansingka .	114.69	496.	Nirma Chemical Works (P) Ltd.	600.15
471.	Sh. Amitabh Bachhan	281.63	497.	Nirma Specific Family Trust.	292.73
472.	Om Sadan (P) Ltd. .	487.75	498.	C.A. Takatwala .	170.78
473.	M/s. West Coast Builders (P) Ltd.	233.80	499.	Patel Specific Family Trust.	118.36
474.	Sh. M.L. Gupta .	291.96	500.	K. Kacharadas Patel Family Trust.	180.80
475.	M/s. Crescent Builders (P) Ltd.	179.51	501.	M/s. Hynoup Food and Oil Industries (P) Ltd.	182.80
476.	Sh. O.P. Navani .	177.42	502.	M/s. Harisidh Specific Family Trust.	535.40
477.	M/s. Industrial Meters (P) Ltd.	155.47	503.	Ambika Specific Family Trust.	187.35
478.	Sh. G.M. Ray . . .	161.55	504.	S. K. Patel Family Trust.	163.28
479.	Sh. Prakash Mehra .	181.07	505.	M/s. Elecon Engineering Co. Ltd.	147.55
480.	M/s. Om Builders (P) Ltd.	237.96	506.	Sh. P.J. Fernandez, Bangalore.	137.98
481.	Sh. Bipink K. Jain .	135.91			
482.	M/s. Pari Constructions Co. (Bombay) (P) Ltd.	322.13			
483.	M/s. Vikas Premises .	514.75			

1	2	3	1	2	3
507.	M/s. K.C.P. Ltd.	152.83	528.	Sh. K. Subramanian Iyer.	114.77
508.	A.P. Paper Mills Ltd.	247.68	529.	Sh. Vinod Kumar Didwania.	4166.62
509.	Sh. M. Subbarami Reddy L/H of Reghava Reddy.	165.80	530.	Sh. Anupam Kumar Didwania.	323.75
510.	M/s. K.S. Dattatreya, Bangalore.	132.00	531.	Deen Dayala Didwania.	317.80
511.	Sh. M. Srinivasulu Reddy.	117.85	532.	Pawan Kumar Didwania.	558.81
512.	M/s. Aravinda Parimala Works, Mysore.	152.73	533.	Anil Kumar Didwania	953.43
513.	M/s. MAC Dowell & Co., Bangalore.	679.33	534.	Rattan Lal Didwania	400.45
514.	Progressive Construction (P) Ltd.	134.28	535.	Indo Steel Products (P) Ltd.	194.15
515.	Deepak Roadlines	576.87	536.	Manoj Kr. Didwania	201.70
516.	Indian Pneumatic Rock Drills (P) Ltd.	248.28	537.	South India Iron & Steel Co.	168.03
517.	M/s. K. Venkatesh Dutt, Bangalore.	150.08	538.	Hyder Enterprises	233.64
518.	M/s. Deepak Transport Agencies.	407.57	539.	Sh. P. Govindaswamy	165.61
519.	Duncon Tobacco Ltd.	1111.86	540.	R. Laxshmandas	177.80
520.	M/s. Kodamandrami Reddy Nellore.	178.10	541.	P.K. Balamurgesh	117.42
521.	M/s. Andhra Sugars Ltd.	285.74	542.	M/s. V.G.P. Housing (P) Ltd.	168.90
522.	Sh. S. Sewak	170.65	543.	Rayala Corpn. (P) Ltd.	153.78
523.	M/s. Aruna International (P) Ltd.	355.62	544.	Smt. R. Jayaprada	162.81
524.	M/s. Sujatha Films (P) Ltd.	610.46	545.	M/s. Sh. Ranganathan & Co.	132.62
525.	Sh. N.K. Mohnot	186.80	546.	Sh. M.P. Purushotaman.	111.09
526.	Sh. C.C. Albert	190.47	547.	Sh. A. Thangam	147.62
527.	G. Ventatesaram	111.78	548.	R.L. Dhanabala	159.49
			549.	M/s. Southern Petro-Chemical Ind. Corpn. Ltd.	491.54

1	2	3	1	2	3
550.	Sh. S. Sundarama Pillai	104.51	556.	M/s. South Indian Corpn. (Agencies) Ltd.	264.87
551.	M/s. Indo National Ltd.	149.17	557.	M/s. Vorion Chemicals & Distilleries Ltd.	313.91
552.	The Thanthi Trust	266.50	558.	M/s. Trichy Everest Automobiles (P) Ltd.	111.27
553.	M/s. Coromandal Indag Products India (P) Ltd.	186.40	559.	Sh. S. Balasubramanian.	104.13
554.	M/s. Mohan Breweries & Distilleries Ltd.	236.84	560.	Sh. A. Balasubramaniam	167.83
555.	M/s. Dynavision Ltd.	139.79			

Note 1 : Entries at Sl. No. 48, 318, 375, 376 and 414 have been deleted.

Note 2 : A demand of about Rs. 64.58 crores was raised in case of M/s. ITC Ltd. but before the demand notice could be served, the Calcutta High Court passed interim injunction restraining the Deptt. from serving the assessment orders and the demand notices. This demand has, therefore, not been shown.

STATEMENT II

List of Companies against whom Central Excise Duty to the tune of Rs. 1 crore and above is outstanding as on 1-7-1990

<i>S. No.</i>	<i>Name of Company</i>	<i>Amount (Rs. in lakhs)</i>	<i>S. No.</i>	<i>Name of Company</i>	<i>Amount (Rs. in lakhs)</i>
1.	A.C.C. Ltd.	129.33	26.	Century Enka Ltd.	133.80
2.	Ahmedabad Shri Ramakrishna Mills.	158.24	27.	Coramandel Cigarette Company.	133.85
3.	Air Control and Chemicals.	195.22	28.	Durgapur Cement Works.	500.00
4.	Alcobex Metals (P) Ltd.	598.24	29.	Dunlop India Ltd.	101.93
5.	Amarpali Structures .	110.00	30.	Dr. Beck & Co..	132.28
6.	Ambica Mills .	215.61	31.	Dai-Ichi (K) Ltd.	174.38
7.	Aruna Mills Ltd.	112.50	32.	Elecon Engg. Co. Ltd.	212.08
8.	Arvind Mills Ltd.	283.50	33.	Feddors Lloyed Corp.	180.00
9.	Ashok Leyland Ltd.	254.81	34.	Fenner (I) Ltd. .	137.70
10.	Ashoka Mills Ltd.	122.00	35.	Frick (India) Ltd.	391.15
11.	Asian Paints .	160.00	36.	Ganon Dunkerly & Co. Ltd.	139.79
12.	Ampro Food Products Ltd.	278.87	37.	Garware Paints .	208.00
13.	Allwyn Ltd.	1031.78	38.	Garware Plastics & Polyester.	322.62
14.	Bajaj Auto Ltd.	306.81	39.	Godfrey Philips (I) Ltd.	347.00
15.	Bengal Paper Mill Works Ltd.	233.27	40.	Godrej Soaps Ltd.	430.00
16.	Bremel Rubbers	215.47	41.	Goodyear (I) India .	202.57
17.	Bata India Ltd.	115.94	42.	Gujarat Machinery Mfg. Ltd.	118.03
18.	Bombay Tyre International Ltd.	1223.00	43.	Gujarat Plastics Industries.	210.00
19.	Bralco Metal Industries.	212.00	44.	G.S.F.C. Ltd. .	117.00
20.	Ceam Electronics	284.00	45.	G.N.F.C. Ltd. .	380.00
21.	Ceat Tyres	477.07	46.	Hindustan Computers Ltd.	560.79
22.	Calico Mills	146.84	47.	Hilton Tobacco .	745.00
23.	Cantreads (P) Ltd.	285.76	48.	Hematic Motors Pvt. Ltd.	210.00
24.	Commercial Ahmedabad Mills.	266.00	49.	Hindustan Lever Ltd..	492.53
25.	Central Pulp Mills Ltd.	118.00	50.	Hindustan Pilkington Glass Works Ltd.	222.50

S. No.	Name of Company	Amount (Rs. in lakhs)	S. No.	Name of Company	Amount (Rs. in lakhs)
51.	ITC Ltd.	11800.00	82.	Mercury Plast	155.00
52.	J.K. Cotton Mills	163.22	83.	Mahindra Sintered Ltd.	164.13
53.	J.K. Industries	124.82	84.	Madhavnagar Mills Ltd.	126.94
54.	Jain Spinners Ltd.	110.81	85.	Mahalaxmi Glass Works.	1170.00
55.	Jaipur Syntex	180.62	86.	NOCIL	501.00
56.	Jaipur Udyog Ltd.	829.66	87.	National Carbon Co.	115.00
57.	Johnson & Johnson	182.00	88.	Navasari Cotton & Silk Mills.	109.00
58.	Jay Engineering Works	175.74	89.	O.R.G. Systems.	298.00
59.	Jagdish Oil India Ltd.	149.00	90.	Orient Paper Mills	180.61
60.	J.K. Synthetics Ltd.	102.00	91.	PDIEL	183.00
61.	J.K. Staple & Tows	122.18	92.	Peico Electronics	133.80
62.	Kaivan Cosmetics	642.00	93.	Panama Lab. Pvt. Ltd.	220.45
63.	Kasat Chemicals	195.03	94.	Parle Products (P) Ltd.	180.00
64.	Lakhanpal National Ltd.	151.00	95.	Pioma Industries	334.86
65.	L.D. Textiles	171.00	96.	Premier Tyres	220.80
66.	LML Fibre	436.00	97.	Punalur Paper Mills	773.23
67.	M.M. Rubber Company.	133.75	98.	Punjab National Fertilisers Ltd.	181.66
68.	M.R.F. Ltd.	453.70	99.	Quadromatic Engg. Pvt. Ltd.	110.00
69.	Madras Sheet Glass	117.10	100.	Reliance Chemotex Industries.	110.50
70.	Mahindra & Mahindra	379.05	101.	Radha Dyeing	348.00
71.	Manufacturing Technologies India (Ltd.)	152.76	102.	Rallies Machines Ltd.	144.00
72.	May & Baker	121.00	103.	Rallifan	172.00
73.	Metal Box (I) Ltd.	328.76	104.	Ralliwolf	218.00
74.	Metal Forgings (P) Ltd.	193.55	105.	Ramgopal Pvt. Ltd.	386.00
75.	Mico Ltd.	343.31	106.	Rohtas Industries	195.77
76.	Mihir Textiles	440.10	107.	Rustom Mills & Industries.	138.00
77.	Modern Syntex	120.48	108.	Sharp (India) Prints	152.96
78.	Modi Cloth Mills	117.00	109.	Shri Vallabh Glass Works.	1137.83
79.	Modi Zerox Ltd.	313.10			
80.	Modifon Ltd.	1178.00			
81.	Mafatlal Fine Spg. & Mfg. Co. Ltd.	130.00			

S. No.	Name of Company	Amount (Rs. in lakhs)
110.	Sir Silk Ltd.	211.10
111.	Sirpur Paper Mills	700.15
112.	Somany Pilkingtons Ltd.	166.31
113.	Sparr Equipments	113.00
114.	Special Steel Ltd.	187.00
115.	Stretch Fibre (P) Ltd.	148.90
116.	Sunil Plastics	410.89
117.	Shree Maroli Vibha Khand Udyof Mandli Ltd.	132.00
118.	Sree Rayalaseema Paper Mills Ltd.	764.83
119.	Swarna Tobacco Products Ltd.	1395.39
120.	Sewa Papers Ltd.	101.00
121.	Tisco	542.00
122.	Tinplate Co. (I) Ltd.	178.00
123.	Thermax Ltd.	100.49
124.	Teeson Rubber Products.	124.63
125.	Titagarh Paper Mills	581.00
126.	Universal Hydro Carbon.	115.00
127.	Upper India Polymers	322.46
128.	Uptron Digital Systems.	147.63
129.	Utility Engg. (I) Ltd.	1147.00
130.	Vijay Synthetics Prints	264.00
131.	Vikrant Tyres Ltd.	115.39
132.	Voltas Ltd.	238.00
133.	Vijaya Productions	469.00
134.	VXL India Ltd.	101.00
135.	Vitrum Glass	2554.00
136.	Vazir Sultan Tobacco	921.43
137.	Water Development Society.	330.50

S. No.	Name of Company	Amount (Rs. in lakhs)
138.	Window Glass Ltd.	219.84
139.	Wipro Information Technology Ltd.	304.50
140.	Wood Paper Ltd.	128.00

SHRI SANAT KUMAR MANDAL: May I know from the hon. Minister whether it is a fact that one of the most potent causes for such non-payment of income tax and custom duty is that these defaulters with unlimited resources at their disposal — money and political link — go to the courts and seek stay order and then involve the government in prolonged litigation lasting for several years; if so, what steps does the government propose to take by way of amending the existing legislation barring the defaulters from initiating judicial proceedings in higher courts and thus dodging the payment for years together?

PROF. MADHU DANDAVATE: Through you, let me assure the House that so far as income tax and custom arrears are concerned, we are not at all concerned about their political affiliation or business or industrial status or anything of that sort; we are only concerned how much is the amount due to them, how much they have paid where there are irregularities. I have given the entire list of 500 companies and individuals as well as a list of 140 firms which are in arrears. As far as stay order and other procedure are concerned, it is in the hands of the court. I don't think that any changes in the law are necessary at this stage. All that is necessary is the effective implementation of the legal processes that are available. I can assure you that we will try our best to be as effective as possible.

SHRI SANAT KUMAR MANDAL: In case of such major defaulters will the government consider imposing some penal action on them

by way of refusing them foreign exchange for foreign jaunts, issuing fresh income tax licence (I/LS) and even enforcing strictly the existing laws and orders to chasten them for such unsocial and unpatriotic acts as evasion of taxes etc. causing loss to the public exchequer?

PROF. MADHU DANDAVATE: Already there is a provision for various types of penalties including attaching the bank account, also attaching their property and also instituting prosecution. We are using all these methods to see that arrears are cleared.

SHRI JANARDHANA POOJARY: Is there any action plan for the collection of direct taxes quarterly; if so, has it exceeded the target during the first quarter of 1990-91?

PROF. MADHU DANDAVATE: Already we had initiated action plans. In addition to the normal plan where we find that there is a certain amount of hidden wealth on which the tax has not been paid, we have given the instructions to go in for the raids heavily. You will be glad to know that in the last fortnight various raids have been conducted; and as a result of that, we have been able to detect the income that was concealed. As far as the immediate effect in the last few months is concerned, though I am not able to give the direct figures just now, I will inform the hon. Member regarding the progress, as far as these targets are concerned.

[*Translation*]

SHRI M. BAGA REDDY: Mr. Speaker, Sir, I would like to know from the hon'ble minister the total collections likely to be made under this head and what is total amount to be realised from these people.

PROF. MADHU DANDAVATE: So far as the amount of outstanding arrears of income tax is concerned, it is Rs. 8495 crores.

SHRI RAM NAIK: The hon'ble minister has stated in his answer that

bank accounts can be attached but a perusal of the list shows that some of the nationalised banks such as Allahabad Bank, United Bank of India, Industrial Bank, Andhra Bank, American Express Bank and many other Institutions of the Central Government such as International Airport Authority of India, Trade Fair Authority, BHEL etc. have the income tax arrears of crores of rupees outstanding against them. I would, therefore like to submit that at least the amount of income tax arrears outstanding against the undertakings of the State Governments and Central Government should be recovered at the earliest. I would like to know whether the Government will prepare a special scheme for this purpose and if so, the main features of that scheme?

PROF. MADHU DANDAVATE: Mr. Speaker, Sir, although there is a provision for freezing the bank accounts, but there is no provision for freezing the banks. You have rightly said that a substantial amount of arrears of income tax is outstanding against many public sector institutions, the list of which I have presented here and we are also trying our best to recover those arrears. I feel that all these institutions stand in need of the Central assistance and we are warning them that unless they clear their dues, they will not be paid the amount of Central assistance. When they get help from the Centre we will have to decide as to how much help we can provide to them on the basis of the tax arrears outstanding against them.

[*English*]

SHRI RUPCHAND PAL: Sir, if we look at the list given in the statement, we find that some of the Houses which have failed to pay their income tax arrears are large houses. Even in the other list giving those who have defaulted in the matter of paying excise duty, we find large houses and also there are large houses which are defaulters in the matter of repayment of their dues to the nationalised banks, financial ins-

tutions and others. May I know from the hon. Minister whether any study has been made by the Government as to which are the large houses which have failed to pay their dues in time.

PROF. MADHU DANDAVATE: The hon. Member is right. Large houses have large profits, they have got large income and they have also got large arrears and if you look at the list whatever that we have indicated in the list broadly, it is very clear that what he has stated is correct. Those who have small incomes, naturally their income-tax is also low, the arrears that they have to pay are also less. But we are taking precautions to see that whenever penalties are to be imposed and where prosecutions are to be launched and other steps are to be taken, we have concentrated on those who have large arrears and they are bearing some fruits.

SHRI G. M. BANATWALLA: Mr. Speaker, Sir, will the hon. Minister apprise the House of the percentage of collection of income-tax as compared to the notices issued? The assessment is made and after that notice for demand is issued. What is the percentage of the collection? Is the percentage not as low as the shocking figure of hardly 20 per cent or 30 per cent? This is the area that requires immediate attention and will any vigorous drive be launched with respect to this particular problem of seeing that there will be an increase in the percentage of collection vis-a-vis the notices?

PROF. MADHU DANDAVATE: As far as the estimated income-tax collection in the current Budget for 1990-91 is concerned, it is roughly of the order of Rs. 5,000 crores. I can very well say that it is almost 25 to 30 per cent. That is the correct estimate that you have made. To my mind, this is not a very satisfactory percentage. And that is the reason why.....(*interruptions*)

SHRI G. M. BANATWALLA: It is shocking...(*Interruptions*)

PROF. MADHU DANDAVATE: For some people, even small percentage does not shock. It depends on your attitude to get shocked. Anyway, I do agree that it is not a satisfactory percentage and the various measures that we are trying to take including even the raids on some of the big houses, they are calculated to get better percentage. I can assure you that gradually the collection of Income-tax and Excise duty is going up. I can assure you that in the coming year also, we will be able to reach the target that we have fixed.

So **SHRI NIRMAL KANTI CHATTERJEE:** Sir, before I put my supplementary question, I want to make a submission to you. In the Rajya Sabha we were all supplied with the replies. Here only five or six sets are there and people take away those pages. So, we cannot see the answers. If an arrangement is made to supply the replies to us, then it would be helpful to us.

In the list to the extent I was able to see, the biggest defaulter, the hon. Finance Minister has not mentioned, is ITI—Rs. 150 crores. Out of Rs. 600 crores, it is approximately Rs. 150 crores. This is a very surprising situation. A public sector unit, Indian Telephone Industries, is the largest defaulter. The relationship between the taxing department and the public sector unit are very curious. They even go to the court forgetting that both of them are liable for explanation to the same authority, that is, the Government of India. Is it in the purview of the Finance Ministry to see that in future such situation would not arise and settlement over the table can be arrived at in such cases? That is part A of my question.

Part B of my question is this. There is an overall arrears, as you have mentioned, CAG has also mentioned about it. Rs. 6,000 crores is the arrear amount in terms of direct taxes. Has the Minister taken this

amount into account while framing his Budgetary deficit or has he anticipated that fifty or sixty per cent of which would be collected and to that extent deficit would be further reduced?

PROF. MADHU DANDAVATE: He has put questions—part A, B & C. He forgot that he has put initially question A.

The part A of his question was that quite a big number of names of companies and institutions are involved and whether they will be able to get the full list. The entire list consists of 57 pages. I am not happy about it. But since the list is very large, those are available. I think, they have also been kept along with the replies to the question. They are already there...*(Interruptions)*

SHRI NIRMAL KANTI CHATTERJEE: We want more number of copies.

PROF. MADHU DANDAVATE: I would like to inform the hon. Member, subject to correction, that more than 500 copies of the 57 page document are already ready and they were handed over to the Notice Office. Here of course few copies will be available for reference. But, I think, if you have gone and picked up your reply from the Notice Office, as I always used to do, probably there will be no difficulty. The prompt Parliamentarian like Shrimati Geeta Mukherjee do it...*(Interruptions)*

SHRIMATI GEETA MUKHERJEE: Unfortunately, this does not contain those pages.

PROF. MADHU DANDAVATE: I am sorry. I am withdrawing my thanks to you.

I am sorry that some people had missed it. We have adequate copies and there will be no difficulty in supplying them...*(Interruptions)*

SHRI VASANT SATHE: Here the practice was that at least the political parties in the Parliament were supplied with one set. Normally we used to get it. Sometimes, it is given and sometimes it is not. If that at least is done, that enables us to see that.

PROF. MADHU DANDAVATE: As far as recognised parties are concerned, you will get it in your papers. But if you have not received it, that is a lapse on our part. Secondly, they will be available in the library also. As far as this list is concerned, my instructions were to see that they are given to all the 500 members. Anyway, I take note of your suggestion.

Then part (b) of his question is that there are a number of organisations which are public sector organisations and he has also pointed to the fact that since large amount of arrears are there, how is it that even those matters go to the court when they themselves know that they are connected with the public sector, Government is also associated with the public sector and therefore, these issues should be settled on the table. I can assure you that in future we will try our best to settle these accounts on the table and not below the table. That will be done.

SHRI NIRMAL KANTI CHATTERJEE: It is not ITI but Indian Oil.

PROF. MADHU DANDAVATE: Lastly, he has made a concrete suggestion that while settling these issues, the public sector institutions should also take into account the interest of the Government, the Government should also take into account their interest and while the budget is formulated, he has asked this question whether Government will take note of the fact that a certain percentage of income tax alone can be recovered. In fact, when we present the budget and the total revenues, tax and non-tax, and also total expenditure is indicated, we go by the targets that we fix. And if we start assuming

that the income-tax that is projected is, say Rs. 5000 crores and we expect Rs. 2500 crores, then those who are supposed to be the income tax payers, they themselves will take it for granted that Government has reconciled with the fact that half the amount will always be evaded and, therefore, they will act accordingly. So this is a dangerous proposition and no country's budget the income-tax and direct tax targets are filled up. They take it for granted that these are the accrual of the revenue. I am sorry, we cannot accept his suggestion.

SHRI NIRMAL KANTI CHATTERJEE: I said that you also take into account the arrears that are there.

PROF. MADHU DANDAVATE: Yes, that is there.

[Translation]

SHRI HUKUMDEO NARAYAN YADAV: Sir, I would like to bring it to the notice of the hon'ble Minister of Finance that cases of excise duty involving an amount of more than rupees ten thousand crores were pending in Bombay High Court against many big businessmen and industrialists of the country and a bench of Bombay High Court had given its verdict that the Government should not refund this amount to the businessmen and in case the Government is not willing to retain that amount in their custody, it should be kept in the form of a Consumer Welfare Fund. In this regard, a case has been filed in the Supreme Court also. On the basis of a circular of 1981 an officer of the Finance Ministry had issued a circular in March, 90. According to that circular it was ordered that an amount of rupees ten thousand crores may be refunded to the businessmen. When this case was still pending in the Supreme Court, the earlier bench ordered that this amount was not to be refunded to the businessmen because it was the consumer's money. However the money was not kept in the form of Consumer Welfare Fund

and a circular was issued by an official of the Ministry of Finance seeking the renewal of the earlier circular of 1981 just to refund this amount to the businessmen. Now I would like to know from the hon'ble minister whether, before issuing this circular, that officer had consulted the Government and had informed the Government of the same or he himself had taken that decision of refunding this amount of more than rupees fifty thousand crores to the businessmen? Is that officer guilty of not consulting the Government in respect of that decision? Are some of the officers of the Finance Ministry in collusion with the big Industrialists or not? They went on with the process of refunding a big amount of excise duty which was in fact the amount of the poor citizens and the consumers of this country, to these industrialists through excise duty which involves an amount of more than rupees ten thousand crores. (Interruptions)

PROF. MADHU DANDAVATE: Sir, I am explaining the position to the hon. Member although this question no. 233 has appeared at S. No. 11 on the list of admitted questions, yet it so happens that we are not able to cover the question appearing at S. No. 11. So it is something very good that Shri Hukumdeoji has given an opportunity to the Government to clarify its policy in this regard. I would, therefore like to take a little more time of this House because it is a very important issue on which certain members have doubts in their minds. It is a fact that the Government, through its Department of Revenue, collects excise and customs duty according to the provisions laid down under the relevant Acts from the manufacturers and the exporters but in a number of cases, there may be some infringement of law. At times, an excessive amount of duty is realised from the manufacturers as it is the case in respect of Income-tax. Many people have rightly complained that this extra-charge is often recovered by the manufacturers and the exporters from the consumers by shifting this burden to them. While on the other hand when at a later stage,

that very money is refunded to the manufacturers and the exporters by the Government, it is called 'Unjust enrichment' in terms of the court. In this way all the manufacturers try to become rich. We are against this practice of becoming rich through illegal means. I would like to say in response to Shri Hukumdeoji's assertion that in such cases, different High Courts of the country have given their different verdicts. In one case a full Bench of the Bombay High Court, in the first part of its judgement had maintained that in case the Government refunded the amount of extra money to the manufacturers that would be something wrong because they had already collected that amount from the consumers and it would provide an opportunity to the manufacturers to become rich in an illegal way. However it should be left to the final judgement of the court where the case is still *subjudice*. So I won't say anything in this regard. This case is still before the Supreme Court. But I do not want to use that court as a shield for myself. I have already replied to Question No. 233 and I want to add only one thing to it. In the morning I had said that a sentence had been left due to typing-mistake. Now I read it.

[English]

'We have received representations from citizens claiming that since the tax was actually borne by the consumers, its refund if due should be utilised on public welfare schemes.'

[Translation]

With the refund, the public welfare schemes may prove to be a good step for the consumers. That amount should be refunded to them. However, I would like to make an announcement. It had been left earlier.

[English]

This suggestion will be considered by the Government in consultation with the Ministry of Law. In the mean-

time, we are staying action on the Revenue Department's Circular dated 20 March, 1990 regarding sanction of refund claims to manufacturers and importers where they have passed on the basic burden to their customers.

[Translation]

I would like to inform not only Shri Hukumdeoji but the entire House that I have ordered my department to stop action and not to let the manufacturers benefit from it unless and until the Government takes a decision in this regard as we may have to amend the Law also if considered necessary.

Assistance to Madhya Pradesh

*228. SHRI DILEEP SINGH BHURIA: Will the Minister of FINANCE be pleased to state:

(a) Whether Government have agreed to provide special assistance to Government of Madhya Pradesh in view of its budget deficit; and

(b) if so, the details thereof?

[English]

THE MINISTER OF FINANCE (PROF. MADHU DANDAVATE): (a) and (b) The budget of the Government of Madhya Pradesh indicates that the State Government propose to cover the current year's projected deficit through additional resource mobilisation, better collection of revenue and economy in expenditure. As such, the question of providing any special assistance to the State to cover its budget deficit does not arise.

[Translation]

SHRI DILEEP SINGH BHURIA: Mr. Speaker, Sir, the hon. Minister's reply has disappointed us. Madhya Pradesh is the largest State of India and despite their contribution in the form of royalty on minerals, the people of that State are still backward. This State has the largest population