

maintenance of accounts at times lead to detection of suppression of sale receipts.

- (ii) The Income-tax Act has prescribed compulsory maintenance of accounts by persons carrying on business if his annual income from business exceeds Rs. 25,000 or his total annual sales/turnover exceed Rs. 2,50,000. Thus all such retailers are required by law to issue sales vouchers in respect of sales effected by them.
- (iii) The Income-tax Department obtains information from the Sales Tax Departments of State Governments in respect of penalties imposed by S.T. Department with a view to taking action under the Income-tax Act against persons found to have suppressed sales.

The states and Union Territories who are responsible for proper realisation of sales tax also take steps to check any evasion thereof.

Export of Antibiotic Drugs

*331. SHRI MOHD. MAHFOOZ ALI KHAN:
CH. KHURSHID AHMED:

Will the Minister of COMMERCE be pleased to state:

(a) whether Government are aware of the fraudulent "Exports" of highly lucrative antibiotic drugs by certain drug manufacturers in the country for which export certificates are collected by the manufacturers but the drugs are dumped in the domestic market;

(b) if so, whether Government have made any exercise to identify the drug manufacturers involved in the malpractices; and

(c) if so, the outcome thereof and the corrective steps taken/proposed to be taken by Government in the matter?

THE MINISTER OF COMMERCE (SHRI DINESH SINGH): (a) No specific complaint in this regard has been received by the Government.

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

Energy Conservation Measures in railways

*333. SHRI S.B. SIDNAL: Will the Minister of RAILWAYS be pleased to state:

(a) the specific measures adopted by the Railways through which energy consumption has been reduced;

(b) any further measures to be adopted in this direction; and

(c) if so, the details thereof?

THE MINISTER OF STATE OF THE MINISTRY OF RAILWAYS (SHRI MADHAVRAO SCINDIA): (a) Some of the important measures adopted by Railways through which energy consumption has been reduced include strengthening of institutional arrangements at Railway Board, zonal and divisional levels, accelerated phasing out of steam locomotives, welding and lubrication of rails, training of drivers, better maintenance of Diesel Loco sub-systems, computerised system of monitoring locomotives individually with regard to diesel and lube oil consumption, fixation of trip rations and energy audits of major railway installations.