

law including levy of penalty and launching of prosecution will be taken wherever warranted

**केन्द्रीय राजस्व के महालेखाकार के कार्यालय में  
पेशन के अनिर्णित मामले**

\*567. श्री जगन्नाथ राव जोशी :

श्री धार० बी० बडे :

क्या बिल मन्त्रा यह बताने की काम  
करने कि

(क) केन्द्रीय राजस्व के महालेखाकार  
के कार्यालय में पेशन के अनिर्णित  
मामले हैं ;

(ख) इनमें कितने मामलों का निर्णय  
करने के हैं ;

(ग) ऐसे कितने मामलों का निराकरण  
पेशन करने में करने की पेशन प्राप्ति को  
निश्चय हो गया और उनके प्राप्ति को  
पेशन वा भुगतान करने के लिए क्या कार्यवाही  
की गई है और

(घ) क्या सरकार का विचार इस  
प्रकार की सुनिश्चित व्यवस्था बनाने का है,  
जिससे कि पेशन को सेवानिवृत्त होने के  
तीन मास के अन्दर ही पेशन मिलती आरम्भ  
हो जाय।

**बिल संसदालय में राज्य मंत्री (श्री प्रबल  
कुमार मुन्नाजी) :** (क) तीसरे केतन  
आयोग की सिफारिशों के आधार पर पेशन  
सबसे लाभों को उदार बनाने में संबंधित  
सरकारी आदेशों के परिणामस्वरूप जिन  
मामलों में पेशन का सशोधन आवश्यक हो  
गया था उनको छोड़कर 15 नवम्बर, 1974  
तक महालेखाकार, केन्द्रीय राजस्व के  
कार्यालय में प्राप्त मामलों में में फिलहाल

33 मामले निपटाने के लिए निर्णीत रहे  
हैं।

(ख) 1973 2

1974 31 (24

मामले जनवरी में लेकर सितम्बर,  
1974 तक की अवधि में तथा 7 मामले  
अक्टूबर में 15 नवम्बर, 1974 तक की  
अवधि में संबोधित हैं।

(ग) 4 (ये ऐसे मामले हैं जिनमें  
व्यक्तियों की मृत्यु सेवाकाल में ही हो गयी।  
इन मामलों को महालेखाकार, केन्द्रीय राजस्व  
द्वारा तैयार किया जा रहा है। इनको अन्तिम  
स्वरूप देने की आश्रितों का भुगतान कर दिया  
जाएगा।)

(घ) पेशन को मजूरी पीछे इन -  
उद्देश्य में नियमावली प्राविधिक में संबंधित  
अन्य सुधार किए गये हैं—उदाहरणार्थ पेशन  
संबंधी कामकाजों का सेवा निवृत्ति के पश्चात्  
वर्ष पहले तैयार किया जाना 25 वर्षों की  
सेवा पूरी कर पेशन सेवा का सत्यापन,  
सगत रिपोर्टों के अभाव में त्रुटि आवश्यकता  
मापाधिक माध्य के आधार पर सेवा का  
सत्यापन आदि। जहां इन उपायों के बावजूद,  
पेशन की मजूरी देने में फिर भी कुछ बिलम्ब  
हाने की सम्भावना है उन मामलों में सरकारी  
नौर पर की गई सगणना के आधार पर  
अनन्तिम पेशन तथा स्वीकार्य उत्पादन की  
तीन चौथाई राशि के भुगतान की व्यवस्था  
भी नियमों में की गई है।

#### Rationalisation of Tax Procedure

\*568 SHRI RAJDEO SINGH: Will  
the Minister of FINANCE be pleased  
to state

(a) whether Government propose  
to rationalise Income-tax procedures  
so that evasion is minimised;

(b) whether the tax payers in our country are hardly between 5 per cent to 10 per cent; and

(c) if so, whether the dictum of present Income-tax system "the more you earn the more you lose" encourages evasion?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PRANAB KUMAR MUKHERJEE):

(a) Lately, several legislative measures have been taken to rationalise and streamline the law and procedure under the various direct taxes enactments. Some of the important measures are as follows:—

- (i) Introduction of procedure for summary assessments under the Income-tax Act through the Taxation Laws (Amendment) Act, 1970.
- (ii) Replacement of separate deductions under section 16 of the Income-tax Act in respect of expenditure on travelling taxes on professions, books, etc. by a standard deduction in the case of salaried tax payers by the Finance Act, 1974.
- (iii) Exemption from the requirement of filing the return of income voluntarily in the case of salaried tax payers (other than directors of and persons holding shares carrying 20 per cent of the voting power in the company) having salary income not exceeding Rs. 18,000 and income eligible for deduction under section 80L not exceeding Rs. 3,000.
- (iv) Regulation of admission of additional evidence (both oral and documentary) before the Appellate Assistant Commissioner, through insertion of rule 46A in the Income-tax Rules by the Income-tax (Second Amendment) Rules, 1973

and corresponding provisions in the Rules under other direct taxes enactments.

The measures at (i), (ii) and (iii) above are intended to release officers from routine work so as to enable them to concentrate on cases of tax evasion. The Taxation Laws (Amendment) Bill, 1973 pending before the Select Committee of the Parliament contains provisions for rationalising the procedures e.g., introduction of Permanent Account Number, conferment of concurrent jurisdiction on Inspecting Assistant Commissioner and the Income-Tax Officers under him and authorising the Inspecting Assistant Commissioner of Income-tax to call for the records of a case and issue such directions as may be necessary etc.

(b) The population of the country according to 1971 census was about 55 crores. The number of Income-tax (including Corporation Tax) payers on the registers of the Income-tax Department at the end of the financial years 1971-72, 1972-73 and 1973-74 and the percentage it bears to the total population of the country is as under—

Financial Years	No. of tax-payers at the end of Financial year	Percentage to total population
1971-72	32,08,516	0.58
1972-73	33,88,259	0.62
1973-74	35,31,086	0.63

(c) The present slab rate system of Income-tax and wealth tax aims at achieving the objective of reducing the disparities in incomes and wealths which is the basic principle of progressive taxation. The Direct Taxes Enquiry Committee (Wanchoo Committee) had expressed the view that the prevalence of high rates of taxes is the first and foremost reason for tax evasion because that is what

makes evasion, in spite of attendant risks, profitable and attractive. The Committee accordingly recommended that the marginal rate of income-tax, including surcharge, should be brought down from 97.75 per cent to 75 per cent with simultaneous reduction in tax rates at the middle and lower levels. This recommendation has been accepted by Government with minor modifications and implemented through Finance Act, 1974.

**Alleged statement for providing legal protection to Shri Yusuf Patel**

\*568-A. SHRI BHOGENDRA JHA: Will the Minister of FINANCE be pleased to state:

(a) whether an ex-member of Lok Sabha has alleged through open statement in the Press that while a Member of the Fourth Lok Sabha he had approached the Prime Minister for providing legal protection to Shri Yusuf Patel in exchange for revealing smuggling operations; and

(b) if so, the facts thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PRANAB KUMAR MUKHERJEE):

(a) and (b). The question presumably is based on the news item appearing in the "Motherland" dated 17th October, 1974, regarding a Press Conference held by Shri George Fernandes, an ex-Member of Parliament. This news item has been seen by the Government.

According to the news item Shri Fernandes had written to the Prime Minister and others "that Yusuf Patel who had fallen out with Mastan had met him (Shri Fernandes) in New Delhi and offered to tell all about the smuggling activities in the country, if, in return, he was protected from Mastan".

The records have been checked up and it has not been possible to trace any such letter from Shri George Fernandes.

**Ex-Gratia Compensation for Enemy Properties**

\*569. SHRI SAMAR GUHA: Will the Minister of COMMERCE be pleased to state:

(a) whether most of the applications received from migrants from former West Pakistan for *ex-gratia* compensation for enemy properties have been expeditiously dealt with;

(b) if so, the reasons for inordinate delay in dealing with similar applications from the migrants from former East Pakistan;

(c) the total number of applications received, disposed of and still outstanding in regard to migrants from former West Pakistan and East Pakistan about such *ex-gratia* compensation;

(d) whether Government have set up a time limit for finally dealing with the issue of *ex-gratia* compensation in regard to migrants from former East Pakistan; and

(e) if so, facts thereof?

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI VISHWANATH PRATAP SINGH):

(a) and (b). No discrimination is made between migrants from former East Pakistan and West Pakistan in dealing with their applications for *ex-gratia* grant.

(c) About six thousand applications for *ex-gratia* grant have been received so far, of which nearly 80 per cent relate to the claims from East Pakistan and 20 per cent to that from West Pakistan. Out of these total claims, 882 claimants have been paid, of which 452 are from East Pakistan and 430 from West Pakistan.