

of production of Rs. 101 crores. The Minister can very well say that the targets are achieved, but something more could have been achieved if there had been no strikes. So, the House would like to know what the actual loss of production is.

SHRI MOHAN DHARIA: Firstly I do not deal with this matter, secondly I require notice.

करों की बकाया राशि को वसूल करने के लिये
उपाय

* 66. श्री अर्जुन सिंह मढोरिया: क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

Statement

Arrears of Income-tax (Including corporation tax) as on 31-3-1977	Rs. 973.56 Crores† (Gross)
	Rs. 569.84 Crores (net)
Wealth Tax	Rs. 52.75 Crores (Gross)
	Rs. 33.82 Crores (Net)
Gift Tax	Rs. 5.39 Crores (Gross)
	Rs. 3.91 Crores (Net)
Estate Duty	Rs. 15.56 Crores (Gross)
	Rs. 9.23 Crores (Net)
Central Excise Duty	Rs. 122.47 crores
Customs Duty	Rs. 6.64 Crores
Foreign Travel Tax	Rs. 61.21 lakhs

In respect of arrears of Direct Taxes suitable steps are taken by the concerned authorities for recovery of tax arrears in accordance with the provisions of the various Direct Tax laws which include attachment of moneys due to the defaulters, attachment of immovable and movable properties, imposition of penalty for non-payment of tax, and levy of interest for delayed payment of tax.

Steps taken for collection of arrears of Central Excise duties include arrears drive by special squads of officers, measures for expeditious adjudication of cases and disposal of appeals/ revisions by the concerned authorities, as

(क) वर्ष 1976-77 के दौरान करों की बकाया राशि कितनी थी;

(ख) इन बकाया राशियों को वसूल करने के लिए सरकार द्वारा क्या कार्यवाही की जा रही है; और

(ग) इन बकाया राशियों को वसूल करने में विलम्ब होने के क्या कारण हैं?

THE MINISTER OF FINANCE (SHRI H. M. PATEL): (a) to (c). T statement is laid on the Table of the House.

well as certificate action to get the arrears collected through State Revenue authorities. Similar certificate action is also resorted to for collecting arrears of customs duty.

The main reasons for delay in realisation of the arrears under the Direct Tax laws include:

(i) Amounts pending settlement of double taxation relief;

(ii) Amounts due from companies under liquidation;

(iii) Amounts due from persons who have left India or are otherwise not traceable;

(iv) amounts disputed in appeals; and

(v) amounts under process of recovery where assets have been attached but not yet sold due to various reasons.

The delay in collection of Central Excise arrears is mainly attributable to cases pending in adjudication, appeals/revisions or in courts of law, while the customs arrears are delayed mainly for the reason that recovery through certificate action is a slow procedure, besides the delay due to protracted court proceedings.

श्री अर्जुन सिंह भबौरिया : क्या सरकार यह बताएगी कि सब से ज्यादा बकाया किस इंडस्ट्रियल हाउस पर है ?

SHRI H. M. PATEL: I am sorry, I have not got that information. The question is: (a) the amount of arrears of taxes during 1976-77; (b) the steps being taken by Government to realise these arrears.

MR. SPEAKER: Part (b) is there. You ought to be able to answer.

SHRI H. M. PATEL: I have got the information now. In the Bajoria-Jalan group there is one company, the Howrah Trading Co., from which the dues are about Rs. 26 crores. There are whole lots of companies, I can give you the list if you like.

SHRI SAUGATA ROY: Please do not pass it over because it is a very vital matter.

SHRI H. M. PATEL: Do you want to know all the names?

MR. SPEAKER: If it is a long list, you have to place it on the Table.

This is a list of 63 cases with tax arrears exceeding 10 lakhs.

MR. SPEAKER: Please lay this list on the Table.

श्री अर्जुन सिंह भबौरिया : जिन-जिन लोगों पर यह राशि बकाया है, क्या सरकार उसकी वसूली के लिए कोई समय निश्चित करेगी और निश्चित समय में अगर वह राशि अदा न करें तो क्या उनकी प्रापर्टी अटैच करने का इरादा सरकार रखती है ?

SHRI H. M. PATEL: All these steps including the attachment of their property are taken in the ordinary way but we have to proceed under the law step by step. I have already indicated in the statement the steps which are being taken. First the demand notice is served in order to recover the tax and for that certain amount of time is to be given. Then attachment and sale of the defaulter's immovable property is another steps. These steps have been taken in regard to a large number of people but in each case the steps have to be taken in accordance with the law.

श्री कंबर लाल गुप्त : क्या मंत्री महोदय को मालूम है कि 43 केसेज ऐसे हैं जिनकी तरफ एरियर एक करोड़ रुपए से ज्यादा बकाया है और इस तरह टोटल करीब 250 करोड़ रुपए है और यह करीब 3 साल से 11 साल हो गए, बाकी चला आ रहा है। मैं मंत्री महोदय से पूछना चाहता हूँ कि ऐसे जो बड़े लोग हैं जिनकी तरफ एक करोड़ रुपए से ज्यादा वसूली का रुपया है, जबकि इनकम टैक्स में आपको अथोरिटी है कि उनको प्रोसीक्यूट किया जाए, उनकी प्रापर्टी अटैच की जाए, उनको हौल-अप किया जाए, तो क्या उस संकशन के तहत इन 43 केसेज में से किसी एक के खिलाफ भी कार्यवाही की गई है? यदि नहीं की गई है तो क्यों नहीं की गई ?

SHRI H. M. PATEL: The hon. Member must be well aware that in all cases all such steps are being taken. But he should also know that the person concerned can go to the court

and obtain stay orders. (*Interruption*)

MR. SPEAKER: He is explaining the difficulties in implementing the provisions of law.

SHRI KANWAR LAL GUPTA: Has any procecuton notice been issued against any one out of these 43? Then other things come in. Whether property attachment notice has been issued against any one out of 43.

SHRI H. M. PATEL: About these 43, I cannot say. (*Interruptions*) If the House wants an answer, I shall certainly obtain it and place it on the Table of the House. I have no objection to that .

श्री रूप नाथ सिंह यादव : क्या मंत्री महोदय बताने की कृपा करेंगे कि जब छोटे-छोटे किसानों और छोटे-छोटे ऋण वालों की गिरफ्तारी कर ली जाती है और बड़े-बड़े लोगों को छोड़ देते है तो इसका क्या कारण है? अगर कानून में कोई ऐसी त्रुटि है तो क्या सरकार उस कानून को बदलकर कुछ सख्ती करेगी और उनके साथ कोई रियायत नहीं करेगी ?

SHRI H. M. PATEL: I have already stated that action will be taken under the law against persons against whom taxes are due. But he wanted to know specifically whether in any particular case out of 43 action was taken. To that I said that I must find out.

SHRI HARIKESH BAHADUR: In spite of the present methods which are being adopted to realise these dues, the capitalists are more successful in not paying the dues. May I know from the hon. Minister whether the Government is thinking of amending the present law so that they can be put behind the bar and they can be punished if they do not pay their dues? We are only interested in that.

SHRI H. M. PATEL: It is a suggestion which I will take into consideration.

श्री हुकम देव नारायण यादव : हमारे संविधान में लिखा हुआ है कि देश के सभी नागरिकों के लिए समान कानून होगा और सभी को एक सा न्याय दिया जाएगा। बिहार के गांवों में अगर किसी किसान पर 100 रुपए बाकी है, तो उस का बैल, गाय-भैंस, चौखट-किवाड़, धाली-लौटा तक जब्त कर लिया जाता है। लेकिन जिन पूंजीपतियों की तरफ करोड़ों रुपए बाकी है, उन के विरुद्ध कोई कार्यवाही नहीं की जा रही है। मैं यह जानना चाहता हूँ कि क्या इस तरह सरकार संविधान की इस भावना का निरादर कर रही है या नहीं कि सभी के साथ समान व्यवहार होना चाहिए। इन लोगों के विरुद्ध कड़ी कार्यवाही क्यों नहीं हो रही है ?

SHRI H. M. PATEL: I do not know precisely the question that he has asked.... (*Interruptions*).

श्री मनी राम बागड़ी : कोई जबाब नहीं है। अध्यक्ष महोदय, आप मंत्रियों को हिदायत करे कि वे तैयार हो कर आया करे यह क्या तरीका है ?

SHRI SAUGATA ROY: This may be postponed to some other day..... (*Interruptions*)

MR. SPEAKER: He has not got the information. We go to the next Question.

श्री हुकम देव नारायण यादव : अध्यक्ष महोदय, मेरे प्रश्न का जबाब दिलवाइये।
(*व्यवधान*)

MR. SPEAKER: He will place the information on the Table of the House.