

## विवरण

क्रमांक	फर्मों के नाम	जितनी मात्रा का लाइसेंस जारी किया गया	जारी किये गये लाइसेंसों का मूल्य
1.	मैसर्स जमनादास माधवजी एंड कंपनी, बम्बई	19,100 मे० टन	9,19,39,916 रु०
2.	मैसर्स तन्ना एक्सपोर्ट्स प्रा० लि०, बम्बई	3,276 मे० टन	1,91,83,159 रु०
3.	मैसर्स इंटरनेशनल एक्सपोर्ट्स एंड एस्टेट एजेन्सी, बम्बई	3,492 मे० टन	2,83,48,785 रु०
4.	मैसर्स तन्ना ट्रेडिंग कार्पोरेशन, बम्बई	8,959 मे० टन	6,16,64,694 रु०
5.	मैसर्स दीपक इन्टरप्राइजिज, बम्बई	5,685 मे० टन	3,73,37,352 रु०
6.	मैसर्स जमनादास एंड सन्स, बम्बई	5,220 मे० टन	3,47,48,812 रु०
7.	मैसर्स ऊषा ट्रांसपोर्ट एंड ट्रेडिंग कं०, बम्बई	4,052 मे० टन	2,65,11,777 रु०
8.	मैसर्स तन्ना एंड सन्स, जामनगर	—	49,00,000 रु०
9.	मैसर्स जमनादास माधवजी एंड कंपनी, जामनगर	—	7,26,97,500 रु०

**Manufacture of Carbon Dioxide without Licence by Mohan Meakin Breweries**

\*1001. SHRI C. R. MAHATA :  
SHRI MUKHTIAR SINGH  
MALIK :

Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that Mohan Meakin Breweries, Mohan Nagar, Ghaziabad, had been manufacturing carbon dioxide gas without a licence as required under the Central Excise Act, 1944 and using in the manufacture of beer since November, 1972; and

(b) if so, what are the details in this regard and the action taken/proposed so far by the Government ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SATISH AGRAWAL) : (a) and (b). In an order of adjudication dated 4-4-1978 under the Central Excises and Salt Act, the Collector of Central Excise, Kanpur, has held the following contraventions of Central Excise Law by Mohan Meakin

Breweries Ltd., Mohan Nagar, Ghaziabad to be established:—

(a) That between 1-11-1972 and 12-7-1976, they had manufactured and removed over 19 lakh kilograms of carbon dioxide gas, which was liable to Central Excise duty and for the manufacture of which a Central Excise licence was required, without having paid duty or applied for a Central Excise licence ;

(b) That between 13-7-1976 and 20-6-1977, they had further manufactured over 6 lakh kilograms of carbon dioxide gas after applying for a Central Excise licence but without accounting for this production in the statutory accounts and without payment of duty ;

(c) That between 21-6-1977 and 27-10-1977 they had manufactured a further quantity of over 2 lakh kilograms of carbon dioxide gas. Although they had obtained a licence for its manufacture, they accounted for, and paid duty on, a quantity of less than 4000 kilograms. The Collector computed the Central Excise duty on the gas removed without payment of duty during the period under

consideration at Rs. 27,79,799.87 (Rupees twenty seven lakhs seventy nine thousand seven hundred and Ninety-nine and paise eighty seven only) and demanded this duty from the company. He further held that the Company had acted deliberately in defiance of the law for long years, contravening the provisions of the Central Excise Rules and defrauding the Government of huge amounts of revenue. He therefore imposed on the Company a penalty of Rupees One Crore under Rule 173Q of the Central Excise Rules, 1954. He also, under the same rule, ordered confiscation of the land, buildings, plant and machinery used in the manufacture, storage etc. of the carbon dioxide gas, with an option to the Company to redeem the same on payment of a fine of Rs. 50 lakhs.

Section 33 of the Central Excises and Salt Act, 1944, provides for adjudication of offences by officers empowered under the Act, and Section 9 *ibid* provides for prosecution of persons who evade the payment of any duty payable under the Act or commit other offences as specified in that section. The case has already been adjudicated with the results indicated above. The Company filed a writ petition to the Delhi High Court. According to the order dated 24-4-1978 of a division bench of the High Court :—

- (i) The petitioner would file an appeal to the Central Board of Excise and Customs against the Collector's order ;
- (ii) Until the disposal of the appeal, recovery of the Excise duty and penalty would not be enforced ;
- (iii) In case there was any consideration of prosecuting the petitioners, the Court and the petitioner thereby would be informed ;
- (iv) Provisional assessments might be made for future periods, and subject to the furnishing of security bonds by the petitioners, there would be no recovery of the amounts so assessed.

Further action to be taken by the Collector and by the Central Board of Excise and Customs will be in accordance with law and the merits of the case and within the confines of the High Court's order.

**Declaration by M/s Delhi Bottling Company to Excise Authorities**

\*1002. SHRI MALLIKARJUN : Will the minister of FINANCE be pleased to state :

(a) whether it has come to the notice of the Government that soft drinks manufacturers, by the name of M/s. Delhi Bottling Company, have declared to the Excise Authorities that Cola nuts extract

is not used in their drink "Thums up", but at the same time they are advertising in the press, hoardings and other media that it is a cola ;

(b) if so, are they not evading excise duty by false declaration; and

(c) if so, what action does the Government propose to take against the defaulting company ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SATISH AGRAWAL) : (a) Yes, Sir; the manufacturer has declared in the price list that cola nut extract is not used in the manufacture of drinks including "Thums up". The manufacturer is advertising in the Press that "Thums up" is a refreshing cola.

(b) and (c). Aerated waters not containing extracts of cola (kola) nuts and falling under sub-item (2) of item No. 1D of the Central Excise Tariff are exempted from duty in excess of 25% ad valorem in respect of the first clearances for home consumption not exceeding 50 lakhs bottles by or on behalf of a manufacturer from one or more factories during any financial year subsequent to 1977-78. Aerated waters containing extract of cola nuts are liable to duty at the tariff rate of 55% ad valorem. The assessment of "Thums up" was being made provisionally by the Collectorate under rule 9B of the Central Excise Rules and was to be finalised on receipt of the report of Chemical Examiner on an analysis of the beverage. The Chemical Examiner's report has since been received by the concerned Collector and it has confirmed that "Thums up" is free from cola nut extract. In view of this report, the assessee cannot be said to have made a false declaration to the Central Excise department or to have evaded Central Excise duty.

कृषि भूमि जोतों पर करों संबंधी राज समिति<sup>11</sup>  
की सिफारिशों की क्रियान्विति

\*1003. श्री सुखन्द सिंह : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या यह सच है कि केन्द्रीय सरकार ने राज्य सरकारों को सलाह दी है कि वे कृषि भूमि जोतों पर करों सम्बन्धी राज समिति द्वारा की गई सिफारिशों को एक निर्धारित अवधि में क्रियान्वित करें ;