3693 Written Answers JYAISTHA 18, 1889 (SAKA) Written Answers 3694

(e). It is not possible at present to indicate when the investigations are likely to be completed.

## बिडेन से सहायता

\*382. थी स० चं० सामम्सः थी ए० के० किरहाः चोः त्त० सर धरहतीः जी प्रिधिध कुमार चौबरीः जी यसपाल सिंहः भी विद्यनाच पाण्डेयः

भ्या बिक्त संबी यह बताने की हुना करेंगे कि :

(क) स्वा बिटिश सरकार ने कोई ऐसा संकेत दिया है कि वह गत वर्ष दी गई सहायता से 10 प्रतिगत प्रधिक सहायता देने को तैयार है:

(वा) यदि हां, तो उसका स्वरूप क्या है:

(ग) क्या इस वारे में ब्रिटिश सरकार प्रौर भारत सरकार के ध्रधिकारियों के बीच कोई बातचीत हुई है तथा क्या कोई निष्कर्ष निकासा गया है; घौर

(भ) यदि हां, तो उसका ब्यौरा क्या है?

उप-प्रवस मंत्री तथा वित्त मंत्री (भी गोरारकी केताई): (क) जी, नहीं।

(बा) से (घ). से सवास पैदा ही नहीं होते।

### **Fertilizer** Production

# \*\$85, Shri C. K. Ehattacharyya: Shri Sidboshwar Prasad:

Will the Minister of Detroleum and Chemicals be pleased to state:

(a) whether it is a fact that the target of two million tonnes additional nitrogen capacity for fertilizers by the end of the Third Plan period could not be achieved and the shortfail was substantial; and

(b) if so, the causes which led to this adjustifull?

The Minister of Planning, Potroleum and Chemicals and Social Welfare (Shri Asoka Mehta): (a) The target for the Third Plan was 1 million tonnes of nitrogen capacity against which the capacity achieved was 0.585 million tonnes.

(b) The shortfall was mainly due to delay or failures in the implementation of fertilizer projects in the private sector.

### Unaccounted Money

## \*384. Shri Deven Sen: Shri Madhu Limaye:

Will the Minister of Finance be pleased to state:

(a) whether Government's attention has been drawn to the method used to convert 'black money' to 'white" viz "investing" in agriculture and showing the "black money" as "agricultural income" which is not taxed in several States; and

(b) if so, the steps proposed to check this leakage/evasion of tax by conversion of unaccounted money?

The Minister of State in the Ministry of Finance (Shri K. C. Pant): (a) Yes, Sir, Government are already aware of such practices.

(b) During the assessment proceedings, whenever they come across investments in agricultural lands OF income alleged to be agricultural, Income-Tax Officers require the assessee concerned to adduce evidence regarding the source of investment in agricultural land, or to prove the extent of agricultural income, as the case Where necessary, the Inmay be. come-tax Officers also make independent enquires. If the explanation furnished is not tenable or if the claim is not substantiated by evidence, the amount of the investment and/or alleged agricultural income in assessed to income-tax as undisclosed in-As the practice adopted by come. assessees. as well as the manner of dealing with such cases, are slready known to the departmental officers, no special steps in this connection are • considered necessary.