

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

HARASSMENT OF INCOME-TAX ASSESSEES

*685. **SHRI YAJNA DATT SHARMA** : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that the Central Board of Direct Taxes has issued a Departmental Circular to all the Income Tax Officers indicating that the exemption granted under Finance (No. 2) Act, 1965 on voluntarily disclosed amounts and approved by various Commissioners of Income-tax is available to the declarants alone and that exemption ceases if the said approved amounts are loaned or invested elsewhere in other than such declarants' own business or purposes directly;

(b) whether Income-tax Officers in Madhya Pradesh, Jammu and Kashmir and Haryana in pursuance of the above circular are imposing heavy penalties and are putting irrelevant questions to the assessee and thus harass the public unnecessarily; and

(c) if so, the action proposed by Government in the matter ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. C. PANT) : (a) The Central Board of Direct Taxes has issued instructions clarifying the scope of section 24 of Finance (No. 2) Act, 1965. The exemption is available if the investments or loans have, in fact, come from the persons who have made declarations under the Scheme.

(b) No, Sir. In cases where it is established that a particular amount is the income of a person other than the declarant and he has not disclosed the same in his return of income penalty is levied in accordance with law. No questions are asked in the assessment of persons making the declaration. There is no harassment if enquiries are made in the case of persons other than the declarant.

(c) Does not arise.

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INCOME-TAX ON RAILWAY PASSES AND P.T.Os.

*686. **SHRI LOBO PRABHU** :
SHRI GADILINGANA GOWD :
SHRI N. SHIVAPPA :

Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that Railway Passes and P.T.Os. are exempted from Income-tax; and

(b) if so, the reasons therefor ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. C. PANT): (a) Yes, Sir.

(b) The reasons are :—

(i) The income-tax Act itself provides that, in the case of employees whose salary does not exceed Rs. 18,000 per annum, the monetary value of benefits in kind should not be included in their salary or assessment to tax.

(ii) Even in the case of employees drawing a salary of more than Rs. 18,000 per annum what could be taxed was not the monetary value of the passes and P.T.Os to the employees but the actual cost to the employer on account of the journey. It was considered that this cost would be very difficult to determine and the additional revenue which would accrue to Government, even by making a lump sum addition to income, as estimated value of the concession would be small.

ALLEGATIONS AGAINST LATE DR. T. SAIFUDIN

*687. **SHRI GEORGE FERNANDES** : Will the Minister of FINANCE be pleased to refer to the reply given to Unstarred Question No. 5629 on the 13th July, 1967 regarding allegations

against the late Dr. T. Saifudin and state :

(a) whether investigations in respect of the tax arrears of the Mullaji and his family members have since been completed;

(b) if so, the outcome thereof;

(c) if not, the reasons for such inordinate delay in making the investigation; and

(d) when they are likely to be completed ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. C. PANT): (a) Yes, Sir.

(b) The investigations have not brought to light any concealment of income or wealth.

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

LOANS OUTSTANDING AGAINST STATES

4089. SHRI KIRUTTINAN : Will the Minister of FINANCE be pleased to state :

(a) the amount of loan arrears outstanding at present against different State Governments to be repaid to the Central Government; and

(b) the details of the loans with heads and the dates of repayment ?

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI) : (a) and (b). A statement showing the loans outstanding against the State Governments as on 31st March, 1967, by broad categories, is laid on the Table of the House. [Placed in Library, See No. LT—474/68.]

The number of loans is well over 10,000 and the maturity period also varies from less than a year to 40 years. Further, loans are also continually being granted. It is, therefore, difficult to indicate the dates of repayment of outstanding loans.

M/s ORIENTAL TIMBER TRADING CORPORATION AND M/s MCKANZIES LTD.

4090. SHRI SURAJ BHAN : Will the Minister of FINANCE be pleased to refer to the reply given to Unstarred Question No. 2416 on the 30th November, 1967 and state :

(a) whether the investigations have since been completed into the transactions of M/s Oriental Timber Trading Corporation (P) Ltd. and M/s Mckanzies Ltd., Bombay; and

(b) if so, the details thereof ?

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI) : (a) No, Sir.

(b) Does not arise.

मैसर्स ओरियंटल टिम्बर ट्रेडिंग कारपोरेशन

4091. श्री सूरज भान : क्या वित्त मंत्री 30 नवम्बर, 1967 के अतारांकित प्रश्न संख्या 2417 के उत्तर के सम्बन्ध में यह बताने की कृपा करेंगे कि :

(क) क्या मैसर्स ओरियंटल टिम्बर ट्रेडिंग कारपोरेशन (प्राइवेट) लिमिटेड द्वारा किये गये कर अपवंचन के बारे में जांच इस बीच पूरी हो गई है; और

(ख) यदि हाँ, तो उसका व्यौरा क्या है?

उप प्रधान मंत्री तथा वित्त मंत्री (श्री मोरारजी देसाई) : (क) जी, नहीं।

(ख) मावल ही नहीं उठता।

UNTOUCHABILITY

4092. SHRI BABURAO PATEL : Will the Minister of SOCIAL WELFARE be pleased to state :

(a) the names and number of temples thrown open to Harijan since the passing of the Untouchability Act. State-wise;