

taxed on the whole amount in the first instance. He is entitled to a relief u/s 89 which permits spread over of salary income over the respective years and this may give rise to refund.

### Smuggling in India

\*685. SHRI G. C. NAIK : Will the Minister of FINANCE be pleased to state:

(a) whether the attention of Government has been invited to a report in the *Statesman* dated the 16th November, 1970 regarding the increased smuggling activities in various parts of Bombay, Madras, Calcutta and other places;

(b) the total number of contraband cargo captured by the Customs and the Excise authorities during the last three months from these ports;

(c) whether any outside countries have been involved in such activities and if so, the details thereof; and

(d) whether Government have recently adopted any preventive measures and if so, the details thereof ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI VIDYA CHARAN SHUKLA) : (a) The attention of the Government has been drawn to the report regarding smuggling appearing in the *'Statesman'* dated the 16th November, 1970. The report refers to intensified smuggling along the western coast.

(b) Information is being collected and will be laid on the Table of the House.

(c) Government have not received any reports about the involvement of foreign governments in such activities.

(d) The following steps are taken to prevent smuggling of contraband goods. Systematic collection and follow-up of information, keeping a watchful eye on the suspected smugglers, rummaging of suspected vessels or aircraft and petroling of vulnerable sectors along the coast

and the land frontiers. Some senior officers of the rank of Collectors of Customs, Additional Collectors of Customs and Assistant Collectors of Customs have been posted in vulnerable areas to look after anti-smuggling work exclusively. Customs Act, 1962 has been amended making additional provisions to take special measures for the purpose of checking illegal import and export of certain commodities and facilitating their detection. The position is also reviewed frequently in the light of the information collected, for suitable action.

### Bankers of Kapadia Brothers

\*686. SHRI GEORGE FERNANDES : Will the Minister of FINANCE be pleased to refer to the reply given to Unstarred Question No. 2025 on the 10th August, 70 regarding Bankers of Kapadia Brothers and state :

(a) whether Kapadia Brothers have their account with any other Bank other than Union Bank of India;

(b) if so, the names of their other Bankers and details of securities against which the amounts have been financed by each of them including Union Bank of India;

(c) whether the 69 parties to whom amounts are due are income-tax payers;

(d) whether Government have completed through investigations about the genuineness of these loans; and

(e) if so, the result of their investigation and details of securities against which these loans were given to them ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI VIDYA CHARAN SHUKLA) : (a) Yes, Sir.

(b) Messrs Maganlal Chhaganlal and Company Pvt. Ltd., owned by Messrs Kapadia Brothers have bank account in the following banks :—