

4. M/s. Bansal Sinha and Co., New Delhi.
- 1991-92
1. M/s. Manubhai and Co., Ahmedabad!
  2. M/s. Mehta and Co., Jaipur
  3. M/s. Raghunath Rai & Co., New Delhi.
  4. M/s. A. H. Dalai and Co. Bombay.
- III. UCO BANK
- 1989-90:
1. M/s. J. P. Kapur and Uberai, New Delhi.
  2. M/s. Gupta and Gupta, New Delhi.
  3. M/s. George Read and Co., Calcutta.
  4. M/s. A. S. Gupta and Co., Calcutta.
- 1990-91:
1. M/s. J. P. Kapur and Uberai, New Delhi.
  2. M/s. S. Ghose and Co., Calcutta.
  3. M/s. S. S. Kothari and Associates, Calcutta.
  4. M/s. Basu Dey and Kapur, Calcutta.
  5. M/s. A. S. Gupta and Co., Calcutta.
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  4. M/s. Basu Dey and Kapur, Calcutta.
  5. Ms. R. Singhi and Co., Calcutta.

#### Auditors of RBI

2805. SHRI SUSHILKUMAR SAM-  
BHAJIRAO SHINDE: Will the Minister of  
FINANCE be pleased to state:

(a) what are the names of the auditors of  
the Reserve Bank of India for the last three  
years; and

(b) whether the auditors reported ir-  
regularities revealed in the recent 'Security  
Scam'?

THE MINISTER OF STATE IN THE  
MINISTRY OF FINANCE (SHRI DALBIR  
SINGH): (a) The names of the audit firms  
appointed for auditing the annual accounts of  
Reserve Bank of India (RBI) for the last 3  
years (year-wise) are given below:—

#### Financial Year 1989-90:

1. M/s. Khanna & Annadhanam, New Delhi.
2. M/s. Mookherjee Biswas & Pathak, Calcutta.
3. M/s. Amit Ray & Co., Allahabad.
4. M/s. Sorab S. Engineer & Co., Bombay.
5. M/s. S. Viswanathan, Madras.
6. M/s. S. K. Kapoor & Co., Kanpur.

#### Financial Year 1990-91

1. M/s. Sorab S. Engineer & Co., Bombay.
2. M/s. Amit Ray & Co., Allahabad.
3. M/s. Mookherjee Biswas & Pathak, Calcutta.
4. M/s. s. K. Kapoor & Co., Kanpur.
5. M/s. Brahmayya & Co., Madras.
6. M/s. Khanna & Annadhanam, New Delhi.

#### Financial Year 1991-92:

1. M/s. Sorab S. Engineer & Co., Bombay.
2. M/s. Guha Nandi & Co., Calcutta.
3. M/s. N. M. Raiji & Co., Bombay.
4. M/s. J. N. Sharma & Co., Kanpur.
5. M/s. Brahmayya & Co., Madras.
6. M/s. Goel Garg & Co., New Delhi.

(b) The audit report for the year 1990-  
91 (ended on 30-6-1991) did not point out  
any irregularity on security

**transactions. RBI's audit for the year 1991-92 (ending 30-6-1992) is still in progress.**

Excise duty on fibres

2806. SHRI CHIMANBHAI MEHTA:  
SHRIMATI MIR A DAS: SHRI  
SARADA MOHANTY:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that ad-valorem form of excise duty is not levied on man-made and synthetic staple fibres and filament yarns when in over 90 per cent of cases, such form of excise duty has been levied;

(b) if so, what are the reasons there-for;

(c) whether, while deciding the levels of specific duties, Government take into account the various factors such as ability to bear the duty burden, price, elasticities of demand and consumers' interest; and

(d) whether Government have considered bringing synthetic/synthetic blend ed or mixed fabric within the affordable levels of the common man?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) Yes, Sir, Man-made fibres and filament yarns are not being charged to excise duty on advalorem basis. About 70 per cent of the excise revenue comes from commodities mibject to specific rates of excise duty.

(b) The reasons for charging excise duty on the basis of specific rates is for administrative convenience and easy compliance by tax payers.

(c) While deciding the levels of specific duty, various factors such as revenue\* potential, consumption pattern, price of the product, demand and supply position, etc. are taken into account.

(d) In order to make available synthetic/blended fabrics at reasonable prices to common man, various schemes are in vogue for whcih fiscal concessions have also been extended.

**अहमदाबाद बड़ौदा और बम्बई में आयकर के छापे**

2807. श्री राम सिंह राठवा : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या यह सच है कि नवम्बर/दिसम्बर, 1991 और जनवरी, फरवरी और मार्च, 1992 के महीनों के दौरान काले धन की सूचना मिलने पर आयकर विभाग द्वारा अहमदाबाद, बड़ौदा और बम्बई में कतिपय परिसरों पर छापे मारे गए थे ;

(ख) यदि हां, तो जिन प्रतिष्ठानों पर उक्त छापे मारे गए थे उनका ब्यौरा क्या है ; और

(ग) उक्त छापों के दौरान बरामद किए गए काले धन और आपत्तिजनक दस्तावेजों का ब्यौरा क्या है ?

वित्त मंत्रालय में राज्य मंत्री (श्री रामेश्वर ठाकुर) : (क) से (ग) जो, हां । तलाशी लिए गए परिसरों/संस्थानों की संख्या तथा पकड़ी गई लेखा-ब्राह्य परिसंपत्तियों के मूल्य के ब्यौरे निम्नानुसार है :—

(रुपए करोड़ में)

स्थान	तलाशी लिए गए परिसरों की संख्या	पकड़ी गई परिसंपत्तियों का मूल्य
अहमदाबाद	113	6.76
बड़ौदा	43	1.18
बम्बई	571	57.79

लेखा-ब्राह्य परिसंपत्तियों के अलावा अपराध-आरोपीय बही खाते एवं दस्तावेज भी अभिलेखित किए गए थे ।