

	Half year ended 31.3.91	Half year ended 30.9.91
Profit earned on Sale of Investments.	7.19	32.33
Provision for Taxation.	24.24	— *
Net profit earned.	47.56	98.63

\* Profit for the half year ending on 30.9.91 would be netted after taking into account. Provision for taxation and other provisions after finalisation of accounts for the year 1991-92.

#### Less Collection by way of Income Tax

4548. SHRI SAMAR MUKHERJEE: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that number of persons paying income tax and the amount realised is less than what is expected, leading to black money generation and inflation;

(b) if so, what are the details thereof;

(c) whether any study has been conducted in this regard;

(d) if so, the details thereof; and

(e) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) to (e) Making efforts to increase the number of taxpayers is a continuous process and necessary legislative and administrative steps as deemed appropriate are taken from time to time.

Black money has an adverse effect on the economy and it also tends to fuel inflation. The main studies undertaken since 1970 on the issue of black money are contained in the reports of the Direct Taxes Enquiry Committee (popularly known as Wanchoo Committee) and of the National Institute of Public Finance and Policy. The terms of reference of the Raja Chelliah committee also include ways of improving compliance of direct taxes and strengthening enforcement. An interim Report of this Committee has been received. The suggestions made in these reports for measures to discourage tax evasion have been examined • and appropriate changes made from time to time in tax laws and procedures.

In their aforesaid report, the NIPFP had estimated the black money generated in the year 1983-84 between Rs. 31,584 to Rs. 36,786 crores but had admitted that their estimate was based on numerous assumptions and approximations each of which could be challenged.

#### Number of Income Tax Payers in the Country

4549. SHRI RAMACHANDRAN PILLAI: Will the Minister of FINANCE be pleased to state:

(a) what is the number of income tax payers in the country as on 1st January, 1992, State-wise in different slabs;

(b) what is the amount realised in each State in each slab;

(c) what is the number of non-employees amongst the income tax payers; and

(d) what is the number of and contribution from the people from the rural sector in it?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) The information regarding the number of income tax assesseees in different income slabs is compiled for the region of Chief Commissioner and Director General on an annual basis. Such information, for the year ending 31.3.1991, is given in Statement-I (See below)

(b) The latest compilation relating to State-wise/Union Territory-wise

collection of income tax (including corporation tax) is available for the year 1990-91 and is given in Statement-II (See below)

Statistics relating to slab-wise realization of income-tax is not compiled by the Income-tax Department;

(c) and (d) The break-up of non-employees and rural sector Income-tax payers and contributions made by rural sector people, is not maintained.

#### Statement-I

S. No.	CCIT/DGIT Region	Income Range				Total
		Below Rs. 22,000	Rs. 22,000 to Rs. 1,00,000	Rs. 1,00,000 to Rs. 5,00,000	Above Rs. 5,00,000	
1	2	3	4	5	6	7
1.	Ahmedabad	62515	251570	13616	1213	328914
2.	Ahmedabad-II	81721	295348	12612	856	390537
3.	Bangalore	55806	302643	12365	1253	372067
4.	Bangalore (C) South	513	847	590	264	2214
5.	Bhopal	112594	193382	32986	712	339674
6.	Bombay					
7.	Bombay-II	77696	899677	119940	8576	1105889
8.	Bombay-III					
9.	Calcutta	44214	294785	10442	1138	350579
10.	Calcutta-II	40132	218312	4899	722	264065
11.	Calcutta-III	41877	250596	5822	589	298884
12.	Cochin	24634	135638	6632	708	167612
13.	Delhi	30209	155448	18141	1903	205701

1	2	3	4	5	6	7
14.	Delhi-II	12301	171495	6389	826	191011
15.	Delhi-III	14591	101274	9020	1035	125920
16.	Delhi (C) North	837	1674	690	295	3496
17.	Hyderabad	—	287217	25112	862	313191
18.	Raipur	40749	214092	3761	674	259176
19.	Kanpur	43057	263728	8663	1035	316983
20.	Lucknow	44199	202267	5208	246	251920
21.	Madras	65545	371472	17505	1998	456520
22.	Madras-II	39238	73633	4610	689	118170
23.	Patiala	69296	387576	14367	852	472091
24.	Patna	58105	491223	8283	488	558099
25.	Pune	75374	525520	29695	2119	632708
26.	DGIT(Inv.) West Ahmedabad	384	416	198	80	1078
27.	DGIT (Inv. ) Bombay	182	274	138	149	743
28.	DGIT (Inv. ) East Calcutta	229	381	284	133	1027
	Total:	1036498	6090488	371962	29315	7528269

**Statement-II**

(Rupees in Crores)

SI. No.	State	1990-91
1	2	3
1.	Andhra Pradesh	342
2.	Arunachal Pradesh	2
3.	Assam	73
4.	Bihar	155
5.	Goa	39
6.	Gujarat	469
7.	Haryana	101
8.	Himachal Pradesh	18
9.	Jammu & Kashmir	40
10.	Karnataka	352
11.	Kerala	216
12.	Madhya Pradesh	188
13.	Maharashtra	3773
14.	Manipur	6

1	2	3
15	Meghalaya	7
16	Mizoram	0.02
17	Nagaland	5
18	Orissa	83
19	Punjab	235
20	Rajasthan	154
21	Sikkim	0.17
22	Tamil Nadu	707
23	Tripura Uttar	4
24	Pradesh	465
25	West Bengal	949
	<i>Union Territories</i>	
1	Andaman & Nicobar Island	2
2	Chandigarh	41
3	Daman Diu	1
4.	Dadar & Nagar Haveli	0.19
5	New Delhi	1389
6	Pondicherry	7
7	Lakshadweep	