

(b) No, Sir.

(c) Does not arise.

2335. [Transferred to the 19th August, 1988].

Agreement with Japan for double Taxation avoidance

2336. SHRI YASHWANT SINHA : Will the Minister of TEXTILES be pleased to state :

(a) whether there is a double taxation avoidance agreement between India and Japan;

(b) whether it is a fact that under the provisions of this agreement the two Governments are supposed to keep each other informed of specific cases to avoid double taxation; and

(c) if so, what are the details of cases sent to the Government of India by the Japanese Government during the years, 1985-86, 1986-87 and 1987-88 ?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA) : (a) Yes, Sir.

(b) and (c) Article XII of the Double Taxation Avoidance Agreement between India and Japan provides that the competent authorities of the two countries shall exchange information available to them under their respective tax laws in the normal course of administration as is necessary for carrying out the provisions of the present agreement. This information will also include information for the prevention or detection of evasion or avoidance of the taxes which are the subject of the agreement. This agreement also provides that any information so exchanged shall be treated as secret but may be disclosed to persons (including a court or administrative body) concerned with the assessment, collection, enforcement or prosecution in respect of the taxes which are the subject of the Agreement or to persons with respect to whom the information relates.

The secrecy provision indicated above prohibits the disclosure of information so exchanged to persons other than those mentioned in the Agreement.

Limiting the period of continuity of officials in some branches of Nationalised Banks

2337. DR. MOHD. HASHIM KIDWAI: Will the Minister of FINANCE be pleased to state :

(a) the number of offices of nationalised banks who have managed to stay in New Delhi/Delhi for more than five years; and

(b) what steps Government propose to take so that no officer of the nationalised banks should be retained in the same branch after a certain time limit?

THE MINISTER OF STATE IN THE DEPARTMENT OF ECONOMIC AFFAIRS IN THE MINISTRY OF FINANCE (SHRI EDUARDO FALEIRO) :

(a) Information regarding number of officers of nationalised banks who have stayed in New Delhi/Delhi for more than 5 years is being collected and to the extent available will be laid on the Table of the House.

(b) Government have advised all public sector banks to rotate the officers every 3 years. Banks are implementing rotational transfer within their overall administrative and operational constraints.

Refund of Excess income tax amount

2338. DR. MOHD. HASHIM KIDWAI: Will the Minister of FINANCE be pleased to state :

(a) what is the outstanding refundable amount of income-tax paid in excess by the assessee pending clearance during the last financial year;

(b) by when the amount will be refunded to the assessee; and

(c) what steps have been taken by Government to avoid inordinate delay in the refund of outstanding amount and streamlining the procedure in this regard?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) to (c) The refunds under the Income-tax Act arise on account of various factors viz. excess payment on account of tax paid/deducted at source, relief as a result of appellate proceedings, revision and rectification of orders passed by the Assessing Officers etc. Therefore, the information regarding the outstanding refundable amount of income-tax paid in excess by the assessee pending clearance during the last financial year and by when it will be refunded to the assessee will have to be collected from the field formations i.e. each ward/circle of the Income-tax Department spread all over India. This will involve huge effort, time and expenditure as no such statistics are being maintained because by the very nature of the claims, it is not possible to keep any record regarding various types of refunds. However, if the Hon'ble Member wants to have such information about any particular assessee, the same can be collected and furnished.

Necessary instructions have been issued from time to time for granting of refunds expeditiously. Instructions have also been issued that the refund vouchers must go along with the assessment orders and Dy. Commissioners should check about it once in a month and the supervisory Officers will look into this aspect while carrying out vigilance and regular inspections. The Inspections Division of the Board has been asked to specifically monitor compliance in this regard while inspecting the work of Income-tax Circles. Any complaints received in this context are dealt with most expeditiously by the Grievance Cells at the Central Board of Direct Taxes and each Chief Commissioner and Commissioner of Income-tax's levels. Introduction of computers in the Department is also likely to go a long way in streamlining the procedure and reducing delays in the issue of refunds.

बन्द कपड़ा मिलों की व्यवहार्यता

2339. श्री मीर्जा इशदिबेग : क्या वस्त्र मंत्री यह बताने की कृपा करेंगे कि :

(क) नियंत्रक एजेंसी ने बन्द पड़ी कपड़ा मिलों में से इक्वायन मिलों को किस तारीख को व्यवहार्य घोषित किया था, इस संबंध में क्या और कब उपाय किये गये हैं, कितने एककों को पुनः चालू किया गया है तथा उसके क्या-क्या कारण हैं;

(ख) बन्द मिलों के कितने कर्मकार प्रत्येक राज्य में बेरोजगार हो गये हैं, राज्यों के नाम क्या-क्या हैं, इनमें वस्त्र पुनर्वास निधि में से कितनी तथा किस तारीख को धनराशि खर्च की गयी थी या कितनी धन राशि खर्च किये जाने की योजना है तथा इसके कितने समय में खर्च किये जाने की संभावना है; और

(ग) कपड़ा आधुनिकीकरण निधि में से कितनी धनराशि दी गयी है तथा यह धनराशि कब दी गयी और जिन्हें यह धन राशि दी गयी है उन व्यक्तियों के नाम क्या-क्या हैं, कितने एककों को आधुनिक बना दिया गया है और उसके क्या-क्या कारण हैं ?

वस्त्र मंत्रालय में राज्य मंत्री (श्री रफीक आलम) : (क) नोडीय अभिकरण ने 28-2-1986 और 20 मई, 1987 के बीच हुई अपनी 14 बैठकों में उन्हें भेजे गये विभिन्न रुण बन्द पड़ी वस्त्र मिलों की समस्याओं की जांच की और उनमें से 51 को अर्थसक्षम समझा। नोडीय अभिकरण में ऐसी जांच के पश्चात् इन मिलों के लिये पुनर्स्थापन पैकेज तैयार किये हैं। आगे की कार्रवाई हेतु सुझाव दिये। नोडीय अभिकरण द्वारा अर्थसक्षम पाये गये 51 में से 16 बन्द पड़े एककों में से कोई भी एकक 31 मई, 1988 की स्थिति के अनुसार पुनः आरम्भ नहीं हुआ है।

(ख) एक विवरण संलग्न है।

(ग) वस्त्र आधुनिकीकरण निधि योजना के अस्तित्व में आने की तारीख अर्थात् 1-8-1986 से विभिन्न मिलों को (30-6-1988 तक) 228.62 करोड़ रु. की राशि का भुगतान किया गया है। इस निधि योजना के अधीन