

(e) if not, the reasons therefore; and

(f) the steps taken by Government in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) Number of cases registered by way of issue of Show Cause Notices (SCN) for violations of Foreign Exchange Management Act, 1999 (FEMA) and pending during each of the last three years till March 2007 are as under:

Year	No. of SCNs Registered	Year-ending Pendency
2004	482	624
2005	780	868
2006	701	1089
2007	039	1075

(till March 2007)

As regards prosecution and conviction, there is no provision for criminal prosecution under FEMA.

(b) Number of cases pending adjudication are as under:

For one year	676
For 1-3 years	343
For more than 3 years	056

(c) to (f) Steps taken to monitor the progress of cases under FEMA include review of investigations to avoid delay, review of adjudication orders, filing revision petition before appellate forum etc.

#### **Refund orders by Income Tax Officers**

4371. SHRI RAJEEV CHANDRASEKHAR: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the refund orders issued by various Income Tax Officers in Delhi are dispatched both through the post offices and

courier agencies more than a month after they are signed by the concerned ITOs;

(b) if so, the reasons therefor;

(c) whether there are any orders/directions that such refund orders be issued at the earliest;

(d) if so, the details thereof and why such instructions are not followed; and

(e) whether any action is taken against those responsible for causing such delay, if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) No, Sir. The refunds are issued and dispatched through post offices within one month from the date of signing by the Assessing Officer. However, refunds pertaining to the jurisdiction of Commissioners of Income Tax, Delhi-IX, XIV, XV and XVI are issued directly by State Bank of India under Refund Banker Scheme.

(b) Does not arise in view of reply to (a) above.

(c) Yes, Sir.

(d) As per the instructions, the refunds are to be issued within four months from the date of receipt of return and dispatched within 30 days from the date of signing. However, in some cases the instructions could not be followed due to reasons attributable to assessee like—

(i) Non-quoting or wrong quoting of PAN number by the assessee.

(ii) Non-furnishing of bank account details by the assessee.

(iii) Pending de-duplication of PAN.

(e) Does not arise in view of reply to (a) above.

### **Rehabilitation package for farmers**

4372. SHRI RAVULA CHANDRA SEKAR REDDY: Will the Minister of FINANCE be pleased to state:

(a) whether Government have worked out any rehabilitation package including interest waiver on loans for farmers during the last three years;