

(Amt. in crores. of Rs.)

	1977-78	1978-79
(6) Total Gross Collection . .	2461.53	2670.82
(7) Less Refunds . .	238.76	278.56
(8) Total Net Collection [(6)-(7)] . .	2222.77	2392.26*

*Excludes Rs. 36.03 crores being the receipt awaiting transfer.

Annexure 'B'

(i) Power of search and seizure under the Income-tax Act, 1961 are being exercised by the Directors of Inspection/Commissioners of Income-tax. Recently the Deputy Directors of Inspection and the Inspecting Assistant Commissioners have also been so empowered.

(ii) For detecting persons having taxable income/wealth but who are not paying tax and for collecting information about existing tax-payers. Survey operations by the Income-tax Department have been intensified and a permanent organisation to undertake survey on continued basis is now being built up.

(iii) It has been decided to set up an organisation for collecting higher intelligence. The organisation will be used, *inter-alia*, to build up dossiers of cases involving tax evasion on a large scale so that the information contained therein can be utilised in making requisite investigation including search and seizure operations.

(iv) It has also recently been decided to give multi-media publicity to cases on which tax evasion has been established immediately after the conviction for tax offence. This has been done with a view that the wide publicity given might become a deterrent to other tax-evaders.

(v) The organisation for handling prosecutions launched by the Income-tax Department is being strengthened.

Assessment of tax evasion cases during last three years

1340. SHRI J. K. JAIN: Will the Minister of FINANCE be pleased to state:

(a) whether the assessment of cases detected during the last three years for tax evasion have been completed; and

(b) if so, what was the amount of extra revenue actually realised?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI MANGANBHAI BAROT): (a) and (b) Large number of cases of tax evasion are detected every year by the Income-tax Department through its multifarious activities viz., investigation of accounts, enquiries into specific allegations of tax-evasion, survey, searches, collection and dissemination of information. These cases are dealt with by assessing officers scattered all over the country. Collection of information regarding the cases detected during the last three years for tax-evasion, the stage of assessments in these cases and extra revenue raised in the assessments completed will involve immense time and effort, which will not be commensurate with the desired results.