

categories of persons for three years would involve enormous time and labour.

(b) Prosecutions have already been launched against four film artists.

WEALTH TAX PAID BY FILM EXHIBITORS

536. SHRIMATI SARLA BHADURIA: Will the PRIME MINISTER be pleased to state:

(a) the names of the film exhibitors of Bombay who are paying wealth-tax at present on wealth ranging from Rupees one lakh to five lakhs; and

(b) the names of the film exhibitors of Bombay who are paying wealth-tax on wealth ranging from Rs. 5 lakhs to 10 lakhs?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P. C. SETHI): (a) Details are given in Statement I.

(b) Details are given in Statement II.

STATEMENT I

The names of the Film Exhibitors of Bombay who were paying wealth tax on wealth ranging from rupees one lakh to five lakhs, as on 31-3-1969.

S No.	Names of the Film Exhibitors
-------	------------------------------

- | | |
|----|---------------------------------|
| 1 | Shri A. M. Irani. |
| 2 | Dr. (Miss) Asha M. Mahimtura. |
| 3 | Shri Alimchamod I. Chunawalla. |
| 4 | Smt. Aminabai Jabirben. |
| 5 | Shri Ebrahim Abubakar. |
| 6 | Shri J. J. Desai. |
| 7 | Shri J. B. Metha. |
| 8 | Shri I. S. Kulka. |
| 9 | Smt. I. C. Mahimtura. |
| 10 | Smt. Jayanta Mahimtura. |
| 11 | Shri J. R. Pandya. |
| 12 | Shri P. D. Metha. |
| 13 | Shri S. A. Irani. |
| 14 | Shri S. P. Arya. |
| 15 | Shri Pukhra J. Sagarmal Lunkad. |

STATEMENT II

The names of the film exhibitors of Bombay who were paying wealth tax on wealth ranging from Rs 5 lakhs to ten lakhs, as on 31-3-1969

S. No.	Names of the Film Exhibitors
--------	------------------------------

- | | |
|----|--------------------------------------|
| 1 | Shri B. N. Murzhan. |
| 2 | Shri B. M. Joshi. |
| 3 | Damji Deoraj Shah & others (H. U. .) |
| 4 | Shri E. R. Irani. |
| 5 | Shri Vrajlal K. Mehta. |
| 6 | Smt. Shanta Z. Mehta. |
| 7 | Shri Anilkant K. Mehta. |
| 8 | Smt. Kamalabai K. Mehta. |
| 9 | Shri Rashoh K. Mehta. |
| 10 | Smt. Rekha H. Mehta. |

INCOME-TAX CASES

537. SHRI MONORANJAN ROY: Will the PRIME MINISTER be pleased to state:

(a) the State-wise break up of the number of Income-tax Assessment cases opened and assessed during the assessment years 1966-67, 1967-68 and 1968-69 against salaried, non-salaried and business earnings;

(b) the amount of income-tax assessed and collected under each category during the years as mentioned in para (a) above;

(c) the number of cases pending completion of assessments of Income-tax against business and non-salaried earnings in each State during the assessment years 1966-67, 1967-68, and 1968-69 and the amount of Income-tax involved;

(d) amount of arrear payments of Income-tax against business and non-salaried earnings assessed during the assessment years 1966-67, 1967-68 and 1968-69 and the number of such cases in each year; and

(e) the action taken by Government to collect the arrears of income-tax mentioned in part (d) above?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P. C. SETHI): (a) The Statistics of the Income-tax Department are maintained according to Commissioner of Income-tax charges and not according to States. Further no separate statistics are available for sala-

ried, non-salaried and business earning cases. However, the charge-wise break-up of the Income-tax assessments for disposal and completed during 1966-67, 1967-68 and 1968-69 is given in columns (2) and (3) of the Annexures A, B and C. [See Appendix LXXI, Annexure Nos. 35 to 37].

(b)

(In crores of Rs.)

	1966-67	1967-68	1968-69
(i) Total amount of Income-tax demand assessed	534.05	579.11	677.60
(ii) Total collections including collections out of arrear demands, advance tax etc.	627.43	635.95	673.23

(c) The figures of Commissioner of Income-tax charge-wise pendency of assessments at the end of the years 1966-67, 1967-68 and 1968-69 are given in column (4) of the Annexures A, B and C. It is not possible to estimate the amount of tax involved with reasonable accuracy.

(d) It is presumed that the Hon. Member desires to know arrears of income-tax outstanding.

The arrears of Income-tax outstanding at the end of 1966-67, 1967-68 and 1968-69 were as under:—

Year ending	Arrears outstanding
1966-67	Rs. 320.87 crores.
1967-68	Rs. 374.52 crores.
1968-69	Rs. 435.49 crores.

The number of cases involved in the above arrear demands is not available.

(e) The following specific measures have been taken to collect the arrears of Income-tax:

(i) Taking over of recovery work hitherto done by officials of the State Government.

Work taken over fully in Commissioners' charges at Delhi, Andhra Pradesh, Gujarat and Rajasthan.

Work taken over partly in Commissioners' charges of West Bengal, Madras, Mysore, Uttar Pradesh, Bombay and Poona.

Efforts are being made for taking over recovery work in the remaining charges also as soon as possible.

(ii) Close administrative supervision over recovery of arrears demand.

(iii) Further improvements in the Functional Distribution Scheme under which the work of collection of taxes is made the specific function of one or more income-tax Officers in the Range.

(iv) Review of cases of arrear demand exceeding Rs. 5 lakhs by Director of Inspection (Research, Statistics and Publication).

(v) Responsibility of appropriate action in cases where arrears are outstanding, has been fixed on particular officers as under:

Inspecting Assistant Commissioner	Cases of arrears below Rs. 1 lakh.
Commissioner of Income-tax	Cases of arrears between Rs. 1 lakh and Rs. 5 lakhs
D. I. (R. S. & P.)	Cases of arrears between Rs. 5 lakhs and Rs. 25 lakhs.
Board	Cases of arrears over Rs. 25 lakhs.

(vi) Maintenance of arrear sheets in respect of all company cases and non-company cases if the assessed income is over Rs. 20,000.

(vii) Creation of Special Recovery Units in the Commissioners' charges to look after the expeditious recovery of outstanding demand.

(viii) Rate of interest in case of delayed payments have been raised from 6 per cent to 9 per cent with effect from 1st October, 1967.

(ix) Acceptance of crossed cheques by the Department and the opening of special receipt counters for this purpose in the Income-tax Offices.

(x) Publication of names of assesseees who are defaulters in the payments of taxes over certain prescribed limits.

(xi) Arrear Clearance Fortnights, are being observed all over the country. During the period, special emphasis will be laid on carrying out pending adjustments/rectifications, giving effect to appellate orders and collecting the net demands due from the assessee.

(xii) Appointment of an Expert Committee for tackling problems posed by the accumulation of assessments and arrears of taxes etc.

WORLD BANK ASSISTANCE FOR DEVELOPMENT OF METROPOLITAN CITIES

538. SHRI NIREN GHOSH:

SHRI M. R. VENKATARAMAN:

Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that the Government of Tamil Nadu have recently sought the assistance of the World Bank for the development of the Madras Metropolitan area;

(b) whether it is also a fact that a World Bank team visited India in December, 1969 to assess the requirements of the Metropolitan cities to develop their areas; and

(c) if so, what are the decisions of the World Bank team and the reaction of the Government of India thereto?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P.C. SETHI): (a) No, Sir.

(b) An officer from the newly created Urbanisation Division of the World Bank visited India in November, 1969, in order to acquaint himself with the problems of economic and physical planning in major Indian cities. He called on the Minister for Health, Family Planning & Works, Housing and Urban Development in Delhi and also visited Calcutta, Bombay and Madras and met there the authorities concerned with urban development problems.

(c) Does not arise.

KHIMJI POONJA AND CO., BOMBAY

539. SHRI NIREN GHOSH:

SHRI MONORANJAN ROY:

SHRI K.P. SUBRAMANIA MENON:

Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that the re-assessment of Income-tax of M/s. Khimji Poonja & Company, Bombay for the years 1951-52 to 1955-56 which were reopened in March 1967 have not been completed so far.

(b) if so, the reason for the delay and

(c) by when the re-assessment is likely to be completed?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P.C. SETHI): (a) Yes, Sir.

(b) and (c) The assessments in question are for five years and require careful investigation. Every effort is being made to complete the investigations and finalise the assessments as early as possible.