

(b) whether it is a fact that the number of murders has recently increased;

(c) what are the reasons for such increase; and

(d) what steps Government have taken to check such crimes?

THE MINISTER OF HOME AFFAIRS  
(SHRI GOVIND BALLABH PANT): (a)  
22.

(b) No.

(c) Does not arise.

(d) The police carry out intensive patrolling on foot, cycles and mobile vans throughout the day and night.

#### INCOME-TAX ARREARS

\*119. SHRI M. S. GURUPADA SWAMY: Will the Minister of FINANCE be pleased to state:

(a) the total arrears of income tax as on 1st April, 1960; and

(b) the measures introduced by Government to realise these arrears?

THE DEPUTY MINISTER OF FINANCE (SHRIMATI TARKESHWARI SINHA): (a) The total effective arrears of income tax as on 1st April, 1960 were Rs. 133.60 crores.

(b) A statement is laid on the Table of the House.

#### STATEMENT

For the recovery of arrear taxes from the defaulter assessee, any one or more of the following steps, as provided in the Income-tax Act has been or is being taken where necessary depending upon the facts and circumstances of each case:

(i) Levy of penalty under section 46(1);

(ii) Issue of a certificate under section 46(2) of the I.T. Act to the Collector who, on re-

ceipt of this, proceeds to recover the arrears of tax as if they were arrears of land revenue;

(iii) Attachment of the defaulter's moveable properties by issue of distraint warrants in big cities, where there is a provision for recovery of Municipal taxes in this manner;

(iv) Issue of a notice in writing under section 46(5) asking the disbursing officer to deduct the arrears of tax from the salary of the defaulter at the time of payment thereof, if the defaulter happens to be a salaried employee; and

(v) The issue of a notice in writing under section 46(5A) asking any person from whom money is due or may become due to the defaulter to pay to the I.T.O. forthwith, so much of the money as is sufficient to satisfy the arrears of tax mentioned in the notice.

For facility of recovery of arrear taxes by issue of certificates under section 46(2) of the I.T. Act, as indicated in (ii) above, the Central Board of Revenue has taken steps and made arrangements with the State Governments for the appointment of Special Revenue Officers exclusively for income-tax collection work.

#### REQUISITIONING OF MILITARY PERSONNEL BY RAILWAYS

\*125. DR. A. N. BOSE: Will the Minister of DEFENCE be pleased to state:

(a) whether any military personnel have been requisitioned to guard the railway lines in upper Assam region; and

(b) if so, what are the reasons therefor?