

which provides that every transferee, at the time of making payment or crediting of any sum as consideration for transfer of immovable property (other than agricultural land) to a resident transferor, shall deduct tax, at the rate of 1% of such sum. It has also been provided that no deduction of tax under this provision shall be made where the total amount of consideration for the transfer of an immovable property is less than fifty lakh rupees. Thus, the liability is assigned on the buyer.

(b) No, Sir.

(c) No, Sir. The tax is required to be deducted only by the person making payment *i.e.* buyer of property.

Pending tax dues on aviation companies

†1898. SHRI RAGHUNANDAN SHARMA: Will the Minister of FINANCE be pleased to state:

(a) the details of taxes levied upon the aviation companies in the country and the procedures thereof;

(b) the amount of taxes pending/due upon aviation companies during each year of the last three years and current year, company-wise; and

(c) the amount recovered out of the said pending/due amount during the period?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JESUDASU SEELAM): (a) Corporate Tax and Dividend Distribution Tax is charged from companies in India including aviation companies under the Direct Tax laws. Indirect Taxes, in the form of Customs Duty, Central Excise Duty and Service Tax are leviable on goods and services and not on companies, *per se*. Service Tax is imposed on aviation companies for transportation of passengers by air and related services undertaken by the aviation companies such as transportation of goods by air, management, maintenance and repair etc. in terms of the Finance Act, 1994, as amended from time to time.

(b) and (c) So far as direct taxes and indirect taxes are concerned, the data of pending/outstanding taxes against aviation companies is not maintained centrally. The information with regard to the amount of taxes pending/outstanding against the aviation companies during each of the last three years and the current year and the amount of recovery made therefrom is also not maintained centrally. However, the information about the aviation companies against whom amount of taxes more than Rs.5 crore pending/recovered is being collected and will be laid on the Table of the House.

†Original notice of the question was received in Hindi.