

(d) The Government has taken various effective measures to tackle breach of law and tax evasion. These steps include focused enforcement actions and putting in place appropriate legislative and administrative frame works and processes. Due attention has been given to capacity building and integration of information and its mining through enhanced use of information technology. Serious violations of provisions of the Act by persons including individuals, companies etc. lead to civil as well as criminal consequences. The civil consequences include levy of taxes (including interest) and penalties and criminal consequences include prosecutions before criminal courts for offences under the Act. Besides levy of taxes on the total income of those persons whose assessments were completed during last two years, the ITD filed prosecution complaints in 1221 cases. During the same period of two years, 2220 compounding applications were also received from persons who had committed offences under the Act, as offences committed under the Act are compoundable. Out of the cases disposed of by the criminal courts during last two years, 62 persons were convicted of the offences committed under the Act. Besides, in 1919 cases offences were compounded by the competent Income-tax authorities. Person-wise details are not maintained Centrally. Further, disclosure of information in respect of specific assesseees is prohibited except as provided under section 138 of the Act.

#### **TDS on online sales**

2164. DR. PRADEEP KUMAR BALMUCHU: Will the Minister of FINANCE be pleased to state:

(a) whether Government is planning to deduct TDS on online sales, if so, the details thereof; and

(b) whether it is a fact that these proposals are being protested by e-Commerce companies, if so, the details thereof; and the stand of Government in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SANTOSH KUMAR GANGWAR): (a) No such proposal is under consideration.

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

#### **Waiver of loans of small and marginal farmers**

2165. SHRI ANUBHAV MOHANTY: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that a large number of small and marginal farmers, who take loan to produce their agricultural product, have incurred heavy losses due to demonetisation; and