

ernment employees. They were paid arrears of pay and allowances including dearness allowance in 1976.

(e) and (f). The present salary structure of the workers in the catering establishments of the Corporation is based on the recommendations of the Wage Board of Hotels and Restaurants in the Union Territory of Delhi, and in accordance with the principles and practices in vogue in the Catering Industry regionally. As regards the workers in the non-catering establishments of the Corporation, their salary structure is at par with analogous Central Government employees. The Government have constituted a Committee for rationalisation of wage structure of non-officer employees in I. T. D. C. The Committee will *inter alia* consider the feasibility of putting all non-officer employees of the Corporation on a standard wage structure including a common Dearness Allowance Formula irrespective of their sphere of activities.

**Evasion of Income Tax and other Taxes by Swadeshi Polytext Ltd., Ghaziabad (U.P.)**

\*632. SHRI R. D. RAM: Will the Minister of FINANCE be pleased to state:

(a) whether the Government have received numerous complaints of large scale evasion of income tax and other taxes by the Swadeshi Polytext Limited, Ghaziabad, Uttar Pradesh;

(b) if so, the details of such complaints;

(c) whether the Central Taxes Authorities had made several searches and raids on the premises of the company and also at the various premises of its other offices Managing Director's and executive's residences and found large amount of wealth disproportionate to their income; and

(d) if so, the details thereof and action proposed to be taken in the matter?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SATISH AGRAWAL): (a) and (b). Complaints alleging evasion of Income Tax and Central Excise duties by various means by the Swadeshi Polytext Limited, Ghaziabad have been received.

(c) and (d). Search and seizure operations were conducted in this group of cases by the Income Tax authorities twice during the last two financial years; first in December, 1975 and later in June, 1976. These operations resulted in seizure of valuable assets and books of account etc. orders under section 132 (5) of the Income tax Act, 1961 determining the undisclosed income in a summary manner have been passed, wherever necessary, and such to satisfy the aggregate of the tax of the seized assets as were sufficient liability on the estimated undisclosed income and any existing liability, have been retained. The cases are in the process of investigation. In the case of Swadeshi Polytext Ltd., an audit has been ordered under section 142 (2A) of the Income tax Act for the assessment years 1974-75, 1975-76 and 1976-77.

In so far as evasion of central excise duty is concerned, necessary investigations in the matter are in progress. It is not considered advisable to disclose the details of the complaint or of the investigations at this stage.

**Realisation of Revenues from Export Duty and Export Cess**

633. SHRI VIJAY KUMAR MALHOTRA: Will the Minister of FINANCE be pleased to state:

(a) what was the total realisation of revenues from export duty and export cess during the last three years and which are the items that were the top ten export duty earners during that period and how much did they generate by way of export duties;

(b) how many items are presently subject to export duty/export cess and how many of these items fall on the