

THE MINISTER OF TOURISM AND CIVIL AVIATION (DR. KARAN SINGH) : (a) to (c). The installation of the Airport Surveillance Radar (ASR) and the Long Range Air Route Surveillance Radar (ARSR) are expected to be completed by September, 1971 and the end of December, 1971, respectively.

Grant of Exemption from Income-Tax Payment to Dr. Bhagwandas Memorial Trust, New Delhi

5728. SHRI AMBESH : Will the Minister of FINANCE be pleased to state :

(a) whether Dr. Bhagwan Das Memorial Trust, 2F, Lajpat Nagar, New Delhi, has been granted exemption from payment of Income-tax ; and

(b) if so, the grounds on which such exemption has been allowed ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH) : (a) and (b). The Income-tax Officer held in 1959 that the conditions laid down in section 15B (2) of the Income-tax Act of 1922 were satisfied and, therefore, donations to the Dr. Bhagwandas Memorial Trust were exempt u/s 15B (1). The question whether the income of the said Trust continues to be exempt in view of the changes in the law is being examined afresh.

Payment of Taxes

5729. SHRI RAJDEO SINGH : Will the Minister of FINANCE be pleased to state :

(a) whether over 50 per cent of the 29,10,341 assesses in the year 1969-70 had not been made to pay their full taxes ; and

(b) if so, whether responsibility had been fixed for non-collection of taxes ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH) : (a) A considerable amount of the tax has to be paid and is paid by most of the assesses as advance tax or by way of tax deducted at source ; substantial amounts have also to be paid by the assesses by way of self-assessment as and when they file the returns of income. But, some further tax becomes due

after the assessments are completed. When the assessability of such tax is not in dispute by and large the assesses pay up the taxes within the time provided in the law or within such further time as may be allowed by the Income-tax Officer. It is not clear how the Hon'ble Member makes an assertion that 50% of the assesses have not been made to pay their full taxes. Information from which this assertion can be confirmed or denied is not readily available, and the collection of such information will involve considerable time and labour. If, however, the Hon'ble Member desires to have information about any particular assesses the same would be furnished.

(b) Does not arise.

Realisation of Arrears of Taxes

5730. SHRI RAJDEV SINGH : Will the Minister of FINANCE be pleased to state :

(a) whether the effective arrears of tax have increased from Rs. 244.62 crores on March 31, 1966 to Rs. 591.18 crores on March, 31, 1970 ;

(b) whether the total amount due to pending disposal of appeals and stay given does not exceed Rs. 30 crores ; and

(c) if so, what are the other reasons for non-realisation of taxes ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH) : (a) The amount of the effective arrears as reported in the Report of the Comptroller and Auditor General of India for the years 1969-70 was Rs. 244.67 crores as on 31.3.1966. This increased to Rs. 591.18 crores as on 31.3.1970. The net arrears a per departmental method of working, however, were Rs. 507.91 crores as on 31.3.1970 arrived at as under :

<i>(In Crores of Rupees)</i>	
Gross demand outstanding	840.69
Less :	Rs.
(i) Amounting pending disposal of appeal.	59.39
(ii) Amounts for which extension of time for payment of tax has been granted by the Income-tax Officer or other Income-tax authorities	23.77