

EVASION OF TAX DUE TO SUPPRESSION OF SALES

[Action Taken by the Government on the Observations and Recommendations of the Committee contained in their 138th Report (17th Lok Sabha)]

**MINISTRY OF HOME AFFAIRS
(CHANDIGARH ADMINISTRATION)**

**PUBLIC ACCOUNTS COMMITTEE
(2025-26)**

TWENTY- FIFTH REPORT

EIGHTEENTH LOK SABHA



**LOK SABHA SECRETARIAT
NEW DELHI**

TWENTY FIFTH REPORT
PUBLIC ACCOUNTS COMMITTEE
(2025-26)

(EIGHTEENTH LOK SABHA)

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SUPPRESSION OF SALES**

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MINISTRY OF HOME AFFAIRS
(CHANDIGARH ADMINISTRATION)



Presented to Lok Sabha on: 25.07.2025

Laid in Rajya Sabha on: 25.07.2025

LOK SABHA SECRETARIAT
NEW DELHI

July, 2025/ Shravana, 1947 (Saka)

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held on 29.04.2025.**
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Observations/Recommendations of the Public Accounts Committee
contained in their One Hundredth Thirty Eighth Report (Seventeenth
Lok Sabha)**
-

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2025-26)

Shri K. C. Venugopal

- Chairperson

MEMBERS

LOK SABHA

2. Shri T. R. Baalu
3. Dr. Nishikant Dubey
4. Shri Jagdambika Pal
5. Shri Jai Parkash
6. Shri Ravi Shankar Prasad
7. Shri C. M. Ramesh
8. Shri Magunta Sreenivasulu Reddy
9. Prof. Sougata Ray
10. Smt. Aparajita Sarangi
11. Dr. Amar Singh
12. Shri Tejasvi Surya
13. Shri Anurag Singh Thakur
14. Shri Balashowry Vallabhaneni
15. Shri Dharmendra Yadav

RAJYA SABHA

16. Shri Ashokrao Shankarrao Chavan
17. Shri Shaktisinh Gohil
18. Dr. K. Laxman
19. Shri Praful Patel
20. Shri Sukhendu Sekhar Ray
21. Shri Tiruchi Siva
22. Shri Sudhanshu Trivedi

Secretariat

1. Dr. Sanjeev Sharma - Joint Secretary
2. Shri Muraleedharan.P - Director
3. Shri Atul Bhawe - Deputy Secretary

INTRODUCTION

I, the Chairperson, Committee on Public Accounts (2025-26) having been authorised by the Committee, do present this Twenty Fifth Report (Eighteenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the on Public Accounts Committee contained in their One Hundred and Thirty Eighth Report (Seventeenth Lok Sabha) on “**Evasion of Tax due to Suppression of Sales**”.

2. The One Hundred and Thirty Eighth Report was presented to Hon’ble Speaker on 23rd February, 2024 and presented to Lok Sabha/laid in Rajya Sabha on 24th July, 2024. Replies of the Government to all the Observations/Recommendations contained in the Report were received. The Public Accounts Committee considered and adopted the draft Report at their Sitting held on 29th April, 2025 Minutes of the Sitting are given at Appendix I.

3. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in **bold** in the body of the Report.

4. The Committee also place on record their appreciation of the assistance rendered to them in the matter by the Committee Secretariat and the Office of the Comptroller and Auditor General of India.

5. An analysis of the action taken by the Government on the Observations/Recommendations contained in the One Hundred and Thirty Eighth Report (Seventeenth Lok Sabha) is given at Appendix-II

NEW DELHI:

22 July, 2025
31 Ashadha, 1947 (Saka)

K.C. VENUGOPAL
Chairperson,
Public Accounts Committee

CHAPTER 1

REPORT

This Report of the Committee on Public Accounts deals with the Action Taken by the Government on the Observations and Recommendations of the Committee contained in their One Hundredth Thirty Eighth Report (Seventeenth Lok Sabha) on "Evasion of Tax Due to Suppression of Sales" based on Para 3.10 of C&AG Report No. 24 of 2022.

2. The One Hundredth Thirty Eighth, Report which was presented to Lok Sabha and laid on the Table of Rajya Sabha on 24 July, 2024, contained 05 Observations/Recommendations. The Action Taken Notes on all the Observations /Recommendations have been received from the Ministry of Home Affairs and are categorized as under:

- (i) Observations/Recommendations which have been accepted by the Government:

Para Nos. 1, 2, 3, 4 & 5

Total:05

Chapter: II

- (ii) Observations /Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:

Para No.: NIL

Total: Nil

Chapter: III

- (iii) Observations /Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration:

Para No.: NIL

Total: Nil

Chapter: IV

- (iv) Observations/Recommendations in respect of which Government have furnished interim replies /no replies:

Para No.: NIL

Total: nil

Chapter: V

3. The Committee have learnt that the Audit noted from the assessment records of Excise and Taxation Department, that the dealer M/s Onkar Alloy House, had business income of ₹ 23.97 lakh from sale of old tyres during the year 2012-13 to 2015-16. Audit further noted that the sales were suppressed by taking the sale of old tyres to Profit and Loss Account instead of Trading Account and the dealer M/s Onkar Alloy House failed

to pay the applicable tax. Audit worked out the evasion of tax of ₹ 9.68 lakh, including interest under Section 32(3) and penalty under Section 53 of the Punjab VAT Act.

4. The Committee also learnt that on being pointed out the Excise and Taxation Department Chandigarh, while accepting the audit observation, stated that the assessment order pertaining to the dealer for the assessment years 2012-13 to 2015-16 had been revised and tax demand including interest and penalty of ₹ 8.10 lakh had been accordingly raised.

5. The Committee have learnt from the audit findings that the cases from 2012-13 to 2015-16 were rectified u/s 29(8) of PVAT Act 2005 as extended to U.T. of Chandigarh. Additional demand of Rs. 8,09,632/- on account of tax including applicable interest and penalty was created.

6. The Action Taken Replies furnished by the Ministry of Home Affairs (Chandigarh Administration) in respect of all the Observations /Recommendations of the Committee as contained in their One Hundredth Thirty-eighth Report (17th Lok Sabha) have been reproduced in the relevant chapters of this Report. The Committee will now deal with the action taken by the Government on some of their Observations /Recommendations made in their One Hundredth Thirty-eighth Report (17th Lok Sabha), which need reiteration or merit comments.

7. The Committee desire that the Ministry of Home Affairs (Chandigarh Administration) may furnish Action Taken Notes in respect of Observations / Recommendations contained in Chapter-I of this Report within 3 months of its presentation to the House.

Recommendation (Para no.1)

8. *The Committee in their 138th Report (17th Lok Sabha) had recommended as follows:-*

“The Committee note that as per Section 2 (zg) of Punjab Value Added Tax (PVAT) Act, 2005 (as extended to UT Chandigarh) provides that sale price means the amount of valuable consideration received or receivable by a person for any sale made including any sum charged on account of freight, storage, demurrage, insurance and any sum charged for anything done by the person in respect of the goods at the time of or before the delivery thereof. Further, sub section (zc) of section 2 of the Act defines "return" as a true and correct account of business pertaining to the return period in the prescribed form.”

9. The Ministry of Home Affairs in their Action Taken Reply have stated as under:-

“The above observation is only a gist of the audit paragraph..”

10. Being statement of facts, Audit had no further comments to add in the matter.

Recommendation (Para no.2)

11. *The Committee in their 138th Report (17th Lok Sabha) had recommended as follows:-*

“The Committee further note that the assessing authority of Excise and Taxation Department, Union Territory of Chandigarh in the first instance and in their primary assessment failed to detect suppression of sales resulting in registered evasion of tax of Rs. 8.10 lakh.”

12. The Ministry of Home Affairs in their Action Taken Reply have stated as under:-

“The above observation is only a gist of the audit paragraph.”

13. The Audit had no further comments to add in the matter.

14. The Committee are dismayed to note that the Ministry of failed to live up to the responsibility cast on them to detect suppression of sales resulting in registered evasion of tax of Rs. 8.10 lakh. This is unfortunate to say the least. The Committee do not accept the specious argument of the Ministry that it was an error of judgement on the part of the designated officer who did the assessment of M/s Onkar Alloy House resulting in wrongful gain to the assessee and loss to the exchequer at the primary assessment stage. The Committee, therefore, recommend that the Ministry ought to devise a mechanism which is not only administratively feasible but also in conformity with financial prudence so that such errors can be avoided. The Committee also recommend that in order to obviate recurrence of such instances, the Officers responsible for fiduciary loss to the Government must be made accountable.

Recommendation (Para No. 3)

15. *The Committee in their 138th Report (17th Lok Sabha) had recommended as follows:-*

“The Committee further find from the reply of the Department that the above amount has been fully recovered. The amount accrued as a result of rectification of cases has duly been recovered and no amount of tax is due for recovery. Here, the Committee appreciate that Chandigarh administration has issued directions to all the ward in-charge vide memo no.3279-81 dated 18.04.2023 so that such irregularities do not recur in future and in this sequel officers have been directed to follow the due procedure as per extant Act and Rules.”

16. The Ministry of Home Affairs in their Action Taken Reply have stated as under:

“The above observation is only a gist of the audit paragraph”

17. The Audit in this regard stated as under:

“Chandigarh Administration has issued directions to all the ward in-charge vide memo no. 4233 & 34 dated 18.04.23 as per our records and not vide Memo No. 3279-81 dated 18.04 2023 as projected above.”

18. The Ministry in its updated action taken in the matter have stated that:

“As informed by Chandigarh Administration, directions have been issued to all ward in-charges vide Memo No. 4233 & 4234 dated 18.04.2023 and this Advisory on audit paras was issued under the signature of Assistant Excise & Taxation Commissioner. It is also submitted that a separate Advisory on audit paras was issued under the signature of the then Joint Excise & Taxation Commissioner vide Endorsement. No. 3279-81 dated 18.04.2023. Therefore, both the advisories on Audit Paras were issued by the officials of the Excise & Taxation Department.”

19. The Committee are dismayed to note that for a lapse mere directions /advisory have been issued and no concrete or tangible action has been taken against the errant officials. This scenario poses a situation where a unwarranted book-entry done by the assessee with a malafide intention to evade taxation which went unnoticed by the Excise and Taxation Department which has the primary responsibility and onus to check as to whether the assessment records were in order. The Committee are convinced that certain unscrupulous elements within the system are hand-in-glove with M/s Onkar Alloy House which needs to be probed to fix accountability on the erring officials. In the opinion of the Committee, monitoring the officials handling the subject and holding them accountable for lapses should have been in place much earlier. However, it was only on the insistence of Audit finding that the Excise and Taxation Department, Chandigarh came into action. The Committee desire that the Ministry should examine the issue sincerely. They would also like to be informed by the Ministry of Home Affairs regarding the final decision taken in the matter.

Recommendation (Para No. 4)

20. *The Committee in their 138th Report (17th Lok Sabha) had recommended as follows:-*

“The Committee further find that Show Cause Notice has been issued to the concerned officer and disciplinary action has also been initiated. Advisory on Audit Paras has also been issued to the assessing officers.”

21. The Ministry of Home Affairs in their Action Taken Reply have stated as under:
“The above observation is only a gist of the audit paragraph.”

22. The Audit had no further comments to add in the matter.

23. The Ministry in its updated action taken has stated that no further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage.

24. **The Committee are disappointed to note that it was only on the insistence of audit that the Department took cognizance of the matter. The Committee exhort the Ministry of Home Affairs to scrupulously abide by the tenets of financial propriety and caution them to keep a close watch on the assessment of documents proffered by the assesses. The Committee, therefore, impress upon the Ministry to make efforts to ensure rectification of such lapses and ensure that such omissions do not recur.**

Recommendation (Para No. 5)

25. *The Committee in their 138th Report (17th Lok Sabha) had recommended as follows:-*

“The Committee, while considering the above facts into account note and opine that the above case should not be viewed in isolation as an evasion of tax due to suppression of sales only but should be viewed as a case casting reflection on the tax evaluation mechanism. Notwithstanding the fact, that the amount is trivial it is of much importance to enable the system to make their mechanism of checks and balances foolproof. The Committee wonder as to why such abrasion was detected only by audit but not the officials of the Department. At this stage the Committee can only recommend that a robust mechanism in addition to the standard operating procedure should be developed under intimation to the Committee so that no amiss of this nature surfaces.”

26. The Ministry of Home Affairs in their Action Taken Reply have stated as under:
“The Chandigarh Administration has taken note of the recommendation of the Hon’ble Committee. To ensure the efficiency and integrity and to uphold statutory requirements and foster a culture of compliance and accountability of tax administration, Excise and Taxation Department, Chandigarh Administration has taken following actions:

Regular reviews of assessed cases to ensure accuracy and compliance. Necessary revisions are made to address discrepancies and maintain the integrity of the tax evaluation process. **Specific guidelines and instructions** are issued from time to time to prevent irregularities. Further, **regular training programs** are also conducted about the latest regulations to enable effective performance of their duties.

Robust system has been developed to **adhere Statutory Requirements**, ensure checks & balances and strengthen tax evaluation mechanisms which helps preventing future discrepancies and enhancing assessment accuracy.”

27. The Audit had no further comments to add in the matter.

28. The Ministry in its updated action taken have stated that no further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage.

29. **Though the Ministry has taken cognizance of their observations for compliance, the Committee desire that a robust policy framework to ensure feasibility of the review mechanism and periodical evaluation insofar as primary assessment is concerned. While taking a serious view of such a cavalier functioning, the Committee feel that there is an urgent need for the Ministry to find practical solutions and deft handling of tax evaluation mechanism. The Committee view such lackadaisical approach on the part of Excise and Taxation Department very seriously thereby giving an inescapable impression that there was something fishy in the whole affair. The Committee, therefore, feel that it is obligatory on the part of the officers expending or dealing with public money to take immediate action to remedy the deficiencies/irregularities pointed out by the Audit and the Committee may be apprised of the review being undertaken by the Ministry of Home Affairs.**

CHAPTER - II

OBSERVATIONS/RECOMMENDATIONS WHICH HAVE BEEN ACCEPTED BY THE GOVERNMENT

Observation / Recommendation

The Committee note that as per Section 2 (zg) of Punjab Value Added Tax (PVAT) Act, 2005 (as extended to UT Chandigarh) provides that sale price means the amount of valuable consideration received or receivable by a person for any sale made including any sum charged on account of freight, storage, demurrage, insurance and any sum charged for anything done by the person in respect of the goods at the time of or before the delivery thereof. Further, sub section (zc) of section 2 of the Act defines "return" as a true and correct account of business pertaining to the return period in the prescribed form.

[Recommendation/Observation No. 1 of 138th Report of
Public Accounts Committee
(17th Lok Sabha)]

Action Taken

The above observation is only a gist of the audit paragraph.

Audit Vetting Comments

Being statement of facts, no comments.

Updated Action Taken reply of the Ministry

No further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage.

Observation / Recommendation

The Committee further note that the assessing authority of Excise and Taxation Department, Union Territory of Chandigarh in the first instance and in their primary assessment failed to detect suppression of sales resulting in registered evasion of tax of Rs. 8.10 lakh.

[Recommendation/Observation No. 2 of 138th Report of Public Accounts Committee (17th
Lok Sabha)]

Action Taken

The above observation is only a gist of the audit paragraph.

Audit Comments

No comments.

Updated Action Taken reply of the Ministry

No further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage.

[Please see Para no.14 of Chapter-I for comments of the Committee]

Observation / Recommendation

The Committee further find from the reply of the Department that the above amount has been fully recovered. The amount accrued as a result of rectification of cases has duly been recovered and no amount of tax is due for recovery. Here, the Committee appreciate that Chandigarh administration has issued directions to all the ward in-charge vide memo no.3279-81 dated 18.04.2023 so that such irregularities do not recur in future and in this sequel officers have been directed to follow the due procedure as per extant Act and Rules.

[Recommendation/Observation No. 3 of 138th Report of Public Accounts Committee(17th Lok Sabha)]

Action Taken

The above observation is only a gist of the audit paragraph.

Audit Comments

Chandigarh Administration has issued directions to all the ward in-charge vide memo no. 4233 & 34 dated 18.04.23 (copy enclosed) as per our records and not vide Memo No. 3279-81 dated 18.04 2023 as projected above.

Updated Action Taken reply of the Ministry

As informed by Chandigarh Administration, directions have been issued to all ward in-charges vide Memo No. 4233 & 4234 dated 18.04.2023 and this Advisory on audit

paras was issued under the signature of Assistant Excise & Taxation Commissioner. It is also submitted that a separate Advisory on audit paras was issued under the signature of the then Joint Excise & Taxation Commissioner vide Endorsement. No. 3279-81 dated 18.04.2023. Therefore, both the advisories on Audit Paras were issued by the officials of the Excise & Taxation Department.

[Please see Para no.19 of Chapter-I for comments of the Committee]

Observation / Recommendation

The Committee further find that Show Cause Notice has been issued to the concerned officer and disciplinary action has also been initiated. Advisory on Audit Paras has also been issued to the assessing officers.

[Recommendation/Observation No. 4 of 138th Report of Public Accounts Committee
(17th Lok Sabha)]

Action Taken

The above observation is only a gist of the audit paragraph.

Audit Comments

No comments.

Updated Action Taken reply of the Ministry

No further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage

[Please see Para no.24 of Chapter-I for comments of the Committee]

Observation / Recommendation

Ministry of Home Affairs The Committee, while considering the above facts into account note and opine that the above case should not be viewed in isolation as an evasion of tax due to suppression of sales only but should be viewed as a case casting reflection on the tax evaluation mechanism. Notwithstanding the fact, that the amount is trivial it is of much importance to enable the system to make their mechanism of checks and balances foolproof. The Committee wonder as to why such abrasion was detected only by audit but not the officials of the Department. At this stage the Committee can only recommend that a robust mechanism in addition to the standard operating procedure

should be developed under intimation to the Committee so that no amiss of this nature surfaces.

[Recommendation/Observation No. 5 of 138th Report of Public Accounts Committee
(17th Lok Sabha)]

Action Taken

The Chandigarh Administration has taken note of the recommendation of the Hon'ble Committee. To ensure the efficiency and integrity and to uphold statutory requirements and foster a culture of compliance and accountability of tax administration, Excise and Taxation Department, Chandigarh Administration has taken following actions:

Regular reviews of assessed cases to ensure accuracy and compliance. Necessary revisions are made to address discrepancies and maintain the integrity of the tax evaluation process. Specific guidelines and instructions are issued from time to time to prevent irregularities. Further, regular training programs are also conducted about the latest regulations to enable effective performance of their duties.

Robust system has been developed to adhere Statutory Requirements, ensure checks & balances and strengthen tax evaluation mechanisms which helps preventing future discrepancies and enhancing assessment accuracy.

Audit Comments

No comments.

Updated Action Taken reply of the Ministry

No further comments demanded by the Audit on action taken, therefore, no updated action is required at this stage

[Please see Para no.29 of Chapter-I for comments of the Committee]

CHAPTER III

OBSERVATIONS/RECOMMENDATIONS WHICH THE COMMITTEE DO NOT DESIRE TO PURSUE IN VIEW OF THE REPLIES RECEIVED FROM THE GOVERNMENT

-NIL-

CHAPTER IV

**OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH REPLIES OF THE
GOVERNMENT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE AND WHICH
REQUIRE REITERATION**

-NIL-

CHAPTER V

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH GOVERNMENT HAVE FURNISHED INTERIM REPLIES/NO REPLIES

-NIL-

NEW DELHI:

22 July, 2025
31 Ashadha, 1947 (Saka)

K.C. VENUGOPAL
Chairperson,
Public Accounts Committee

MINUTES OF THE EIGHTEENTH SITTING OF THE COMMITTEE ON PUBLIC ACCOUNTS (2024-25) HELD ON 29 APRIL, 2025

The Committee on Public Accounts sat on Tuesday, 29 April, 2025 from 1303 hrs to 1425 hrs in Committee Room B, Parliament House Annexe, New Delhi.

PRESENT

Shri K.C. Venugopal - Chairperson

Members

LOK SABHA

2. Shri Jagdambika Pal
3. Shri Jai Parkash
4. Shri Ravi Shankar Prasad
5. Shri C.M. Ramesh
6. Smt. Aparajita Sarangi
7. Dr. Amar Singh
8. Shri Tejasvi Surya
9. Shri Balashowry Vallabhaneni

RAJYA SABHA

10. Shri Shaktisinh Gohil
11. Dr. K. Laxman
12. Shri Praful Patel
13. Shri Tiruchi Siva
14. Shri Sudhanshu Trivedi

LOK SABHA SECRETARIAT

- | | | |
|--------------------------|---|------------------|
| 1. Dr. Sanjeev Sharma | - | Joint Secretary |
| 2. Shri Muraleedharan. P | - | Director |
| 3. Shri Atul Bhawe | - | Deputy Secretary |
| 4. Smt. Malvika Mehta | - | Deputy Secretary |

**REPRESENTATIVES FROM OFFICE OF COMPTROLLER AND AUDITOR
GENERAL OF INDIA**

Sl. No.	Name	Designation
1.	Ms. Atreyee Das	Deputy C&AG
2.	Ms. Smita S. Chaudhri	Deputy C&AG
3.	Shri Anand Mohan Bajaj	Deputy C&AG
4.	Ms. Yashodhara Ray Chaudhuri	Addl. Deputy C&AG
5.	Shri Samar Thakur	Director General
6.	Shri Anadi Mishra	Director General

6. The Chairperson welcomed the Members and Officers of the office of C&AG of India to the sitting of the Committee. He invited suggestions of the Members on the following four Draft Reports:-

i. xxxx xxxx xxxx xxxx

ii. xxxx xxxx xxxx xxxx

iii. xxxx xxxx xxxx xxxx

iv. Draft Action Taken Report on the 138th Report (Seventeenth Lok Sabha) on “Evasion of Tax Due to Suppression of Sales” based on Para 3.10 of C&AG Report No. 24 of 2022 pertaining to the Ministry of Home Affairs (Chandigarh Administration).

7. After some deliberations, the Committee adopted the aforesaid Draft Reports without any modifications and authorised the Chairperson to finalise the Reports in the light of factual verification done by Audit.

The Committee then adjourned.

A copy of the proceedings of the Sitting has been kept on record.

APPENDIX-II

(Vide Paragraph 5 of Introduction)

ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE CONTAINED IN THEIR ONE HUNDREDTH THIRTY EIGHT REPORT (SEVENTEENTH LOK SABHA)

- | | | |
|-------|---|---------------------------------------|
| (i) | Total number of Observations/Recommendations | 05 |
| | | |
| (ii) | Observations/Recommendations of the Committee which have been accepted by the Government:
Para Nos. 1, 2,3,4 and 5 | Total: 05
Percentage: 100% |
| | | |
| (iii) | Observations/Recommendations which the Committee do not desire to pursue in view of the reply of the Government:
Para No. – NIL | Total: 0
Percentage: 0 |
| | | |
| (iv) | Observations/Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration:
Para No. – NIL | Total: 0
Percentage: |
| | | |
| (v) | Observations/Recommendations in respect of which the Government have furnished interim replies:
Para No. – NIL | Total: 0
Percentage: 0 |
