

Income tax amount waived by the appellate and higher courts

1468. DR. LOKESH CHANDRA: SHRI SHRIKANT VARMA: SHRI GIAN CHAND TOTO: Will the Minister of FINANCE be pleased to state;

(a) the amount of income-tax waived by the appellate and higher courts of law during the last three years;

(b) what steps Government propose to take to stop discretionary imposition of income-tax by the ITOs; and

(c) whether there is any proposal under Government's consideration to dispense with the system of allocating lumpsum amount of income-tax for collection by every Commissioner of Income-tax?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQUARULLA): (a) Details- of the relief given by the appellate and higher courts of law are not maintained separately in the Income-tax Department. However, the amount of reduction/refund allowed in re-assessment on account of revisions, rectifications, appeals etc. during the financial year 1974-75, 1975-76 and 1976-77 is as under: —

Financial Year	(Amount in crores of Rs.)
1974-75	168.57
1975-76	222.67
1976-77 (Provisional)	340.11

(b) Section 144 B has been introduced requiring approval of the I.A.C. where additions exceeding Rs. 1 lakh are proposed to be made. Section 144 A provides for pre-assessment guidance. This is expected to reduce infructuous additions. The Board is also proposing to issue certain administrative instructions to ensure that additions are not made on frivolous grounds.

(c) Working, targets are fixed for each Commissioners' charge for ; lecting the annual budget. There no proposal to dispense with this.

Rejoinsndations of the Bhoothalingam study group

1469. SHRI SADASIV BAGAIT KAR: Will the Minister of FINANCE be pleased to state:

(a) i whether Government have invited representatives of the trade unions, employers and State Govern--ments to discuss the recommendations of the Bhoothalingam Study Group;

(b) if so, what are the details in this regard and whether any meetings with these representatives have been held so far; and

(c) 'what decisions were taken at these meetings?

THE MINISTER OF FINANCE (SHRI H. M. PATEL); (a) Not yet, Sir.

(b) Does not arise.

(c) Does not arise.

Utilisation of PL. 480 Fund

1470. PROF. RAMLAL PARIKH: Will the Minister of FINANCE be pleased to state;

(a) what is the total amount of PL. 480 rupee fund available with the Government of India as at the end of each of the last three years;

(b) how and, for what type of projects this money is utilised; and'

(c) what are the specific projects 'in India for which grants were given from this fund during the last three years, project-wise?