

APPEALS PENDING WITH THE INCOME TAX APPELLATE TRIBUNALS

*357. **SHRI R. P. KHAITAN:†**
SHRI A. G. KULKARNI:
SHRI B. C. PATTANAYAK:
SHRI KRISHAN KANT:

Will the Minister of LAW be pleased to state:

(a) the total number of appeals pending with the Income Tax Appellate Tribunals to-date; and

(b) the steps taken by Government to dispose of the cases expeditiously?

THE DEPUTY MINISTER IN THE MINISTRY OF LAW (SHRI MOHAMMAD YUNUS SALEEM): (a) Total number of appeals pending before the Income tax Appellate Tribunal on the 1st January, 1968, was 53,479.

(b) Various administrative measures have been taken to expedite disposal of cases. Government is also considering the question of setting up additional Benches of the Tribunal.

श्री आर० पी० खैतान : क्या मंत्री जी यह बतलायेंगे कि जब अपील की जाती है तो उसके बिना दिनों के अन्दर उसका फैसला हो जाता है? जैसे मोरारजी भाई ने जो इनकमटैक्स, एसेसमेंट का समय 4 बरस के भीतर था वह, 2 बरस के भीतर एसेसमेंट करने का निश्चय किया है, उसी तरह क्या मंत्री महोदय भी कुछ ऐसा सोच रहे हैं कि अपील करने के बाद इतने दिनों के भीतर उसका फैसला हो जायगा?

SHRI P. GOVINDA MENON: Sir, this Income-tax Appellate Tribunal is a judicial body and it may not be proper to set a time-limit for disposals, but we are making all attempts to see that the accumulated arrears are reduced.

†The question was actually asked on the floor of the House by Shri R. P. Khaitan.

श्री आर० पी० खैतान: ये जो केसेज पड़े हुए हैं उनमें सबसे पुराना केसेज कितने वर्षों से पड़े हुए हैं?

SHRI P. GOVINDA MENON: The exact information is not with me but I think it will not be more than two years.

SHRI A. G. KULKARNI: Is the Government aware that about Rs. 500 to Rs. 600 crores are the income-tax dues and one of the reasons is delayed judgments given by the Income-tax Appellate Tribunal? We also find that so many Tribunals are lacking in Judges and there is also no time-limit after the income-tax order has been passed for the judgments to come. In view of this, may I request the Government to expedite the appointment of more Judges to the Income-tax Appellate Tribunal and also create more Tribunals to give earlier justice?

SHRI P. GOVINDA MENON: Sir, the hon. Member is not correct in thinking that the arrears of income-tax are due to delay in the disposal by Tribunals, because there is a rule that unless income-tax is paid, no appeal can be filed in the Tribunal.

SHRI A. G. KULKARNI: Appeals are filed even without paying the income-tax.

SHRI P. GOVINDA MENON: Appeals cannot be filed without payment of income-tax.

SHRI KRISHAN KANT: May I know from the hon. Minister out of the 53,479 cases pending how many belong to the monopolies' sector and how many to other sectors?

SHRI P. GOVINDA MENON: Sir, income-tax assesses are invariably persons who pay income-tax and I cannot say how many of them are assesses whose income is above a certain level and below a certain level.

श्री विमलकुमार मन्नालालजी चौरङ्गिया :

जैसा कि आपने बताया वह जूडीशियल बाडी है और उस पर किसी तरह का समय का प्रतिबन्ध लगाना उचित नहीं है, लेकिन क्या यह बात श्रीमान के ध्यान में है कि जजेज की संख्या कम होने के कारण निर्णय शीघ्र नहीं हो पाते? केसेज इसीलिए पेंडिंग रहते हैं और इसी दृष्टि से कुलकर्णी साहब ने पूछा था कि सरकार को इसमें क्या आपत्ति है कि और विशेष जजेज की नियुक्ति की जाय जिससे कि केसेज को निश्चित रूप से डील करके निर्णय किए जा सकें?

SHRI P. GOVINDA MENON: Sir, the Government are now contemplating to constitute two more Tribunals. At present there are 15 Tribunals. It is not correct to say that there is any vacancy. We may shortly be having two more Tribunals.

SHRI K. CHANDRASEKHARAN: On a previous occasion the hon. Minister was pleased to state that for purposes of expeditious disposal of cases before this Tribunal Government would consider the appointment of Tribunals on a State-wise basis. I would like to know from the hon. Minister whether that consideration is still there, to what extent this proposal has been considered and whether this is going to be implemented.

SHRI P. GOVINDA MENON: Sir, when the sanction is issued for the constitution of two more Tribunals, two more States will have Tribunals.

SHRI D. L. SEN GUPTA: Is it not a fact that income-tax appeals can be filed against assessments without paying the tax assessed by taking a stay order from the assessing authority?

SHRI P. GOVINDA MENON: No, Sir. Such a stay order is not usually issued.

SHRI KOTA PUNNAIAH: Will the hon. Minister give the figures of pending cases State-wise?

SHRI P. GOVINDA MENON: There are 53 thousand old pending cases. I do not know what further statement is required.

SHRI KOTA PUNNAIAH: State-wise figures.

SHRI P. GOVINDA MENON: I would like to have some more time to analyse the pendency of cases State-wise.

SHRI A. D. MANI: Is the hon. Minister aware that it is open to an assessee to file an appeal against the Income-tax Appellate Tribunal's verdict before the High Court and these cases can be prolonged over a period of time? May I know whether he has tried to consult the Chief Justice of India about the question of making income-tax appeals coming within the ambit of the ordinary courts of the land instead of before special Tribunals?

SHRI P. GOVINDA MENON: That is a different matter altogether affecting the policy. I cannot give any answer now.

सूरतगढ़ फार्म

*358. **श्री विमलकुमार मन्नालालजी चौरङ्गिया :** क्या खाद्य तथा कृषि मंत्री यह बताने की कृपा करेंगे कि :

(क) सूरतगढ़ फार्म पर अभी तक कुल कितनी पूँजी व्यय की जा चुकी है और कितने मूल्य की उपहार सामग्री का उपयोग किया जा चुका है ; और

(ख) पिछले पांच वर्षों का उक्त फार्म के संबंध में आय व्यय का ब्यौरा क्या है ?

†[SURATGARH FARM

*358. **SHRI V. M. CHORDIA:** Will the Minister of FOOD AND AGRICULTURE be pleased to state:

(a) the total amount of invested expenditure and the value of gifted material utilised so far in the Suratgarh Farm; and

(b) the details of the revenue receipts and expenditure, relating to the said farm for the last five years?)

†[] English translation.