

States from time to time. For instance, Sir, in Madras State, the Board was merged with the Social Welfare Department. Changes of this kind are made. But I am not aware of dismissal of any people.

SHRI D. THENGARI: Sir, the status of the Board may be a controversial point. But there is one non-controversial point, i.e., from 1953, more than 1,000 employees are working in that Board. Will the Government give an assurance that even as they are today treated at par with Government employees regarding certain amenities, they will be granted continuity of service, whatever the status of the Board, and that their retirement benefits also would be ensured such as gratuity, pension, etc.?

SHRI ASOKA MEHTA: Sir, their interests will be taken care of, but I am sure the hon. Member will be more interested in seeing that the Social Welfare Board really looks after the social welfare of millions of our women and children.

SHRIMATI TARA RAMCHANDRA SATHE: May I know whether it is a fact that in Uttar Pradesh, 3,500 women workers will be thrown out of employment because of the abolition of this Board and Community Development? If so, may I request the Government to see that they are provided with alternative employment?

SHRI ASOKA MEHTA: These women workers are not employees of the State Social Welfare Board and they are not being thrown out of employment. They are employees of the Government in the various Community Development Blocks. It is up to the State Government to decide what they should do about it. We, in the Department of Social Welfare, feel that these women workers are needed at the level of the Community Development Blocks in order to put through the various programmes that we have. My colleague, the Minister of State, visited Lucknow and held discussions

with the Chief Minister. And we are actively pursuing this matter.

MR. CHAIRMAN: Next question.

PENDING INCOME-TAX ASSESSMENTS

***354. SHRI R. P. KHAITAN:** Will the Minister of FINANCE be pleased to state:

(a) the number of Income-tax assessment cases pending as on the 1st April, 1967;

(b) the years to which the assessments relate; and

(c) by when the assessments are likely to be completed?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. C. PANT): (a) 23,47,513.

(b) Years to which the assessments relate and number of assessments:—

1962-63 and earlier

years	.	.	32,346
1963-64	.	.	1,60,755
1964-65	.	.	3,14,037
1965-66	.	.	6,33,623
1966-67	.	.	12,01,752

TOTAL 23,47,513

(c) The target date fixed by the Board for the completion of all company and non-company higher income cases is 31st March, 1969. As regards other cases, steps are being taken to complete the assessments expeditiously.

श्री आर० पी० खैतान : जब कि इतने केसेज पड़े हुए हैं और लगातार हर एक साल में बढ़ते ही जा रहे हैं तो क्या इंकम-टैक्स आफिसरों की कमी है, जिसकी वजह से इतने केसेज पड़े हुए हैं और क्या सरकार के अधीन कोई ऐसी योजना है जिसमें आफिसर बढ़ाने की बात हो रही है? दूसरे, यह कि बहुत से केसेज चार वर्ष के पहले नहीं होने आखिर में जब टाइम बाई होता है उस समय किया जाता है, तो क्या सरकार उनकी

जल्दी करने की कोई योजना बना रही है ?

श्री के० सी० पन्त : आवश्यकता पड़ने पर आफिसर्स भी बढ़ाये जाते हैं, कुछ बढ़ाये भी गये हैं, वैसे जो कदम उठाये गये हैं उनमें एक तो यह किया कि जा ज्यादा आमदनी वाले लोग थे या कम्पनियां थीं उनके लिये अलग सफ़िकल बनाया और जो छोटी आमदनी वाले लोग थे उनके टैक्स रिटर्न पर जितनी देर करते थे उसको कम करने के लिये यह कहा गया कि उसमें बहुत ज्यादा समय इंकमटैक्स आफिसरन लें।

SHRI M. GOVINDA REDDY: I would like to know whether it has come to the notice of the hon. Minister that the pendency is partly due to the Income-tax Officers not being provided with sufficient funds and not being equipped with forms. I know personally that in some Income-tax offices, the Income-tax Officer did not have stamps to post notices and did not have even forms. May I know whether this defect has come to the notice of Government and, if so, whether they would take steps to rectify it?

SHRI MORARJI R. DESAI: There was some difficulty about forms this year on account of the change in forms. But that is no ground for this accumulation. If any Income-tax Officers plead this as an excuse, I can only say that it shows their inefficiency. It is not a very satisfactory state of affairs; I have no doubt about it. Therefore, we are trying to take as many steps as we can to see that this state of affairs does not continue.

MR. CHAIRMAN: Mr. Arora.

SHRI KOTA PUNNAIAH: Sir, . . .
(Interruption)

MR. CHAIRMAN: I shall come to you. I note down the names of all those who stand and catch my eye and then call them.

SHRI ARJUN ARORA: What is the earliest year for which income-tax assessment is still pending? The Minister has said that more than 32,000 cases relate to a period prior to 1962. May I know what is the earliest year for which an assessment is still pending and which are the parties concerned?

SHRI K. C. PANT: I do not know the earliest year. If I have notice, I shall furnish it.

SHRI KOTA PUNNAIAH: May I know whether the Government is satisfied with the working of the machinery regarding the collection of Income-tax, if not, do the Government contemplate any change in the machinery?

SHRI K. C. PANT: A new system of functional distribution of the work has been undertaken under which the assessment work and the collection has been bifurcated. That is one of the new systems that are being tried out.

SHRI T. V. ANANDAN: It is an inevitability of the democratic system of Government that these inefficiencies and delays are taking place. Is the Government contemplating a change of this democratic pattern of the Government into some benevolent dictatorship so that there is efficiency?

SHRI MORARJI R. DESAI: I did not think there would be any hon. Member who believes in dictatorship. Then he has no place in this House.

श्री रान सहाय : क्या मैं मंत्री महोदय से यह जान सकूंगा कि ऐसे कितने केनेज हैं जिनमें यह कर निर्धारण होने के बाद वसूली नहीं हुई है और वह अमाउन्ट कितना है ?

श्री के० सी० पन्त : मैंने इसका जवाब पहले दे दिया।

SHRI NIREN GHOSH: How many cases out of these relate to companies, private or public? May I know whether the Government has any idea or the approximate amount that is likely

to be involved? In view of the criticism of the PAC regarding Income-tax arrears, may I know how this democracy seems to be lenient to the rich but when it comes to the suppression of the poor, it is very rigid? It is bad direction that they cannot realise the Income-tax arrears but when the assessments on the companies are pending, they come with fresh proposals of taxation on the poor people? How do they propose to tackle with this matter? Will they tell the House in clear terms?

SHRI K. C. PANT: There is nothing farther from truth. In fact we have taken the steps to create separate circles specially to deal with the high income cases as well as company cases. We are specially concentrating on them.

श्री विनयकुमार मन्नालाल जी चौड़िया : क्या श्रीमान् यह जो इकम टैक्स अमेंडमेंट के बारे में पेंडिंग केसेज होते हैं, उनके बारे में यह बतलायेंगे कि कुछ आफिमर ऐसे होते हैं, जो उन केसेज का जल्दी निपटान कर देते हैं और कुछ नहीं करते, जब कि उनके लिये समान परिस्थितियाँ रहती हैं और क्या उनका विभाग इस बात की जाँच करके यह देखेगा कि जो अधिकारी केसेज का निपटारा जल्दी नहीं करते उनकी अवनति की जाये और जो जल्द निपटारा कर सकें उनको एग्रिगियेट किया जाये या पदोन्नति की जाये? क्या शासन इसके बारे में भी कोई योजना बना रहा है कि जिससे अच्छे आफिमर जो शीघ्र केसेज का निपटारा कर सकें उनका प्रोत्साहन मिले?

श्री कै० सी० पन्त : जी हाँ, इसका ध्यान रखा जाता है और स्टैंडर्ड यूनिट्स के हिमाब से इस चीज को जाँचा जाता है कि कौन आफिमर कितने केसेज का कर लेता है। इसका ध्यान रखा जाता है।

SHRI A. D. MANI: On a point of order. Is Mr. Rajnarain the Prime Minister? He is sitting there.

SHRI A. G. KULKARNI: May I know from the Government whether this litigation and the so many cases pending have anything to do with introducing a quota system at the district level for collection of money? That is why anybody is being taxed to the extent desired by the I. T. O. That is why this litigation goes on and the I. T. Os. are satisfied that their quotas are fulfilled, the Government is satisfied that the revenue is fulfilled but actually no revenue is collected. May I know whether they are going to change the organisational pattern of collection?

SHRI K. C. PANT: While the overall position, as the Deputy P. M. said, is not very satisfactory and steps are taken to improve the situation, the House should bear in mind that the average disposal per I. T. O. has gone up from 845 in 1957-58 to 1,614 in 1966-67. So far as the other part goes, I have already indicated what changes we are introducing in the structure to take care of the difficulties pointed out by the Member.

श्री आर० पी० खंतान : थोड़े दिनों पहले पत्रों में यह निकला था कि आपके बोर्ड के चेयरमैन ने कहा था कि आडिट के हिमाब जो दिये जायेंगे उनको हम लोग एक्सेप्ट कर लेंगे, उसके बारे में क्या योजना हुई है यह मैं जानना चाहता हूँ?

श्री कै० सी० पन्त : जो कम आमदनी वाले केसेज हैं उनकी बहुत ज्यादा जांच-पड़ताल किये बिना कमिस्तर का डिस्क्रिशन है कि वह उसको स्वीकार करले लेकिन कंपनी ला केसेज में और ज्यादा आमदनी वाले केसेज में जांच पड़ताल जरूरी होगी।

PANDIT S. S. N. TANKHA: May I know how many cases of assessments of Rs. 5 lakhs and above and Rs. 1 lakh and above have been pending for the last 2 years?

SHRI K. C. PANT: I am afraid this information is not readily available.

SHRI SITARAM JAIPURIA: The Minister mentioned about some special circle for assessment of the higher income groups. May I know if it has come to his notice that many assessments are done when they are barred by limitation of time? Has he any information to show that out of the assessments done in the last 2 years, how many were done when it was just the time for being time-barred?

SHRI K. C. PANT: I do not have the information.

श्री शिवकी सिंह : क्या माननीय मंत्री जी को यह ज्ञान है कि छोटी आमदनी वालों के लिये भी इनकम टैक्स के असेसमेंट का फैसला होने में दस-दो तीन तीन साल लग जाते हैं और फैसला नहीं हो पाता है ?

दूसरी बात यह है क्या माननीय मंत्री इस बात का ध्यान रखते हुए कि सरकार के पास धन की कमी है और वह अपने खर्च को पूरा नहीं कर पा रही है, करोड़ों रुपये के टैक्स की बकाया को असेस करने और वसूल करने के लिये कोई विशेष कदम उठा रहे हैं या उठाने की सोच रहे हैं ?

श्री के० सी० पन्त : जी हां, विशेष कदम उठाने की सोच भी रहे हैं और कुछ उठाएं भी हैं इसीलिये इनकम टैक्स आफिसर्स जो कम आमदनी वाले केसेज हैं उनमें कम समय जाया करेंगे और ज्यादा आमदनी वाले केसेज में ध्यान केन्द्रित करेंगे, और जो स्ट्रक्चरल चेंजेज की बात मैंने कहीं वह भी करेंगे ।

KEROSENE UNIT OF THE GAUHATI PLANT

*355. **SHRI BHUPINDER SINGH:** Will the Minister of PETROLEUM AND CHEMICALS be pleased to state:

(a) whether it is a fact that idle time in the Kerosene Unit of the Gauhati Plant increased from 3.6 per cent. in 1962 to 45 per cent. in 1965;

(b) what is the amount of loss in terms of money on account of the plant remaining idle from 1962 to 1965;

(c) what are the reasons for the plant remaining idle; and

(d) what are the steps taken by Government to remedy the situation?

THE MINISTER OF STATE IN THE MINISTRY OF PETROLEUM AND CHEMICALS AND OF PLANNING AND SOCIAL WELFARE (SHRI K. RAGHURAMAIAH): (a) It is not clear how the figures of 3.6 per cent. and 45 per cent. have been arrived at. However, during 1965, the Kerosene refining unit of Gauhati Refinery operated for 45 days as against 85 days during 1962.

(b) There is no loss, as the restricted operation of the Kerosene Unit does not affect either the refinery throughout or the overall production.

(c) The operations of the kerosene refining unit are limited in extent of the demand for iomex and the economics of operating the unit.

(d) The present situation does not call for any remedial steps.

SHRI BHUPINDER SINGH: May I know from the Minister when it came to the notice of the Government that the Gauhati plant was working to almost half its capacity? When did the Government take remedial steps and have the remedial steps yielded results? How does the idle time in 1966 compare with the idle time in 1965?

SHRI K. RAGHURAMAIAH: I presume he is referring to the kerosene unit. The kerosene unit worked for 85 days in 1962 and during 1965 it worked for 45 days. If I explain the working, probably my friend will understand. In a distilling unit there is a kind of kerosene which is more in the nature of inferior kerosene. When it is put in the kerosene refining unit, then it gives superior kerosene leaving also a quantity of iomex