

*449 and *450 [Postponed to the 15th. September, 1958]

PENDING INCOME-TAX CASES

•451. SHRI AMOLAKH CHAND: Will the Minister of FINANCE be pleased to state:

(a) the total number of income-tax cases pending disposal on March 31, 1958;

(b) the number of cases which are pending disposal for the last two to four years; and

(c) the details of the steps which are being taken to clear up those cases?

THE DEPUTY MINISTER OF FINANCE (SHRIMATI TARKESHWARI SINHA): (a) 4,43,072.

(b) (i)	Number of cases included in (a) above and pending for more than two years	41,860
(ii)	Number of cases included in (a) above and pending for more than three years	25,652
(iii)	Number of cases included in (a) above and pending for more than four years and above	1,658
		69,170

(c) (i) The number of Income-tax Officers and the subordinate staff has been considerably increased in the last few years.

(ii) It has been impressed upon the Income-tax Officers that they should give priority to the disposal of arrear assessments.

(iii) The higher administrative authorities exercise necessary supervision on the disposal of assessments by a monthly review and by issuing suitable instructions for speeding up the disposals wherever necessary.

(iv) Senior officers provide guidance to Income-tax Officers in difficult cases for expediting disposal.

SHRI AMOLAKH CHAND: May I know what are the reasons for the delay in the disposal of these cases for 4 years, 3 years and 2 years in such huge numbers?

SHRIMATI TARKESHWARI SINHA: There was also lack of enough staff. That we have increased from year to year. Then there was also difficulty of the cases that were pending before the courts. So we could not move in the matter as quickly as possible unless and until some decision has been taken by those courts.

SHRI AMOLAKH CHAND: May I know if it is not a fact that many of the officers who are doing income-tax work do not know the local language and as such they are handicapped in the matter and whether the Government has seen or has done something to see that only those officers who know the local language are put in those regions?

SHRIMATI TARKESHWARI SINHA: Government are trying their best to put those officers who know at least the local language to understand the cases. So far as the training of these Income-tax Officers is concerned, special training is imparted to them and for this purpose a training school is already established in Nagpur under the control of a Senior Commissioner of Income-tax.

SHRI SONUSING DHANSING PATIL: May I know the total amount involved in these pending income-tax cases?

SHRIMATI TARKESHWARI SINHA: I shall have to ask for separate notice to answer that question. I do not have the figures with me.

SHRI MULKA GOVINDA REDDY: Is it not true that by the time these cases are disposed of some of them will have become insolvents?

SHRIMATI TARKESHWARI SINHA: Some of them may become insolvents

but most of these cases relate to persons in the very low income groups. For example, 78 per cent, of the total pending cases belong to the low income group and so, the question of insolvency does not arise.

SHRIMATI T. NALLAMUTHU RAMAMURTI: May I know the number of people that are trained in the Nagpur training centre and also whether these trainees are taught languages of the places where they have to go and work?

SHRIMATI TARKESHWARI SINHA: They are given every possible training in the Nagpur institution and they vary from year to year.

SHRI AMOLAKH CHAND: May I know whether it is a fact that the cases which are in arrears are those cases which have not been disposed of by the Income-Tax Officers or, is it that they also include those cases in which assessment has been made but the money has not been recovered?

SHRIMATI TARKESHWARI SINHA: They include both types of cases.

DR. SHRIMATI SEETA PARMA-NAND: Is it a fact that the Government has given powers to the district level officers in, the Income-Tax Department and also to the higher-ups to dispose of bad cases, to write off bad cases? Would that not lead to corruption?

SHRIMATI TARKESHWARI SINHA: A certain percentage has been fixed to be disposed of by the officers at the district level but the more important cases are disposed of by the Commissioner.

DR. SHRIMATI SEETA PARMA-NAND: Have they the power to write off?

DR. R. B. GOUR: You should protect her, Sir. I think she is being harassed.

SHRIMATI TARKESHWARI SINHA: In specific cases, the power to write off smaller sums is given to these district officers but more important cases are decided by the Income-Tax Commissioners.

PANDIT S. S. N. TANKHA: Is it a fact that the arrears of two years and above are mostly those of assesses who are in the higher slabs of income?

SHRIMATI TARKESHWARI SINHA: Sir, I have only this figure that round about 78 per cent of the cases belong to the low income group. I do not have any separate figures here to indicate in which year which income group has dominated the scene.

SHRI V. PRASAD RAO: May I know the number of cases written off—and the total amount involved—by the Central Government?

SHRIMATI TARKESHWARI SINHA: I do not have the number of cases written off here in my file. I shall give that information to the hon. Member if he likes.

SHRI MULKA GOVINDA REDDY: May I know the number of cases reopened in Mysore?

SHRI V. K. DHAGE: Sir, . . .

MR. CHAIRMAN: She cannot have information about Hyderabad, about Mysore, etc.

SHRI V. K. DHAGE: The hon. Minister said that assessment is pending for more than four years relating to the people of the low income group. May I know whether these cases cannot be easily disposed of or written off?

SHRIMATI TARKESHWARI SINHA: We are trying to do our best to see that the cases are disposed of.