(c) The figures of Central Excise revenue from petroleum products in 2013-14, 2014-15 and current financial year 2015-16 (upto January, 2016) are as under:

(All figures in ₹ crore)

Petroleum product	F.Y. 2013-14	F.Y. 2014-15	F.Y. 2015-16 (upto January 2016)
Petrol	22,424	30,826	41,692
Diesel	27,146	42,464	74,867
Petroleum gases and other gaseous hydrocarbons	1,613	1,998	1561

(d) The collections from BED on petroleum products form part of the shareable pool. The Additional Duty of Excise / Customs levied and collected as Road Cess on petrol (motor spirit) as well as High Speed Diesel Oil is allocated as per the provisions of Section 10 (viii) of the Central Road Fund Act, 2000.

Shome Committee recommendations on tax reforms

547. SHRI SALIM ANSARI: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Shome Committee has given recommendations for simplifying of tax reforms in tax administration;

(b) if so, what are the broad recommendations of the Shome Committee Report and the action taken on each of the recommendations; and

(c) whether Government is examining to discontinue the random scrutiny of cases of individuals causing hardship at the hands of Income-tax officers and if not, reasons thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA): (a) and (b) The Tax Administration Reforms Commission (TARC) headed by Dr. Parthasarathi Shome has given its report in four volumes containing a number of recommendations on tax reforms including on simplification in tax administration. The broad recommendations *inter-alia* include changes in structure, improvement in taxpayers service, enhanced use of Information and Communication Technology, exchange of information with other agencies, strengthening of human resource management etc. These recommendations are at various stages of examination/acceptance/implementation.

The status of implementation of recommendations by TARC pertaining to Direct and Indirect taxes is as follows:

	CBDT	CBEC
No. of recommendations	254	291
Not acceptable	47	27
For further examination		18
Acceptable/acceptable with modification	207	246
(a) Implemented	34	77
(b) Under Implementation	173	169

(c) A present, during a financial year, bulk of the cases under scrutiny are selected in a centralized manner through CASS(Computer Assisted Scrutiny Selection) using rule based algorithms on departmental database and undertaking three-hundred Sixty degrees data profiling of the taxpayers. The parameters for scrutiny selection through CASS are reviewed and fine-tuned every year. Further, some cases are also identified manually for selection based upon pre-determined revenue-potential parameters such as specific information about concealment of income, tax evasion, additions made in earlier assessment years, Search and Survey cases etc. for which the Central Board of Direct Taxes (CBDT) issues detailed guidelines/Instructions every year. The guidelines for manual selection are also circulated in public domain to make the system transparent. To further reduce human intervention in scrutiny selection process, from Financial year 2013-14 onwards, discretionary power of an Assessing Officer in selecting a case for scrutiny has been withdrawn.

Thus, the present scrutiny selection process is scientific, non-discriminatory and non-discretionary. Therefore, there is no need to discard/abolish this process.

Increase in borrowing limit under FRBM Act

548. DR. K.V.P. RAMACHANDRA RAO: Will the Minister of FINANCE be pleased to state:

(a) whether Government of Telangana has approached the Centre to increase the borrowing limit under the Fiscal Responsibility and Budget Management Act; and

(b) if so, what is the response of the centre?