

to all those clerks who have rendered 8 years of service, to the Officers' cadre.

Bank Loans under credit camps and rural Development Schemes

10925. SHRI INDRAJIT GUPTA : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that the Chairman of public sector banks have criticised the credit camps and demanded that banks should be the sole authorities in deciding the beneficiaries under rural development schemes; and

(b) if so, the details thereof and Government's reaction to their views ?

THE MINISTER OF STATE IN THE DEPARTMENT OF ECONOMIC AFFAIRS IN THE MINISTRY OF FINANCE (SHRI EDUARDO FALEIRO): (a) and (b) The Reserve Bank of India (RBI) has informed that in the reports submitted to it by the various Chairmen of Public Sector Banks after their field visits, it was indicated that due to several deficiencies in the functioning of District Rural Development Agencies (DRDAs) and District Industries Centres (DICs), the quality of bank lending was becoming poorer. The RBI further reported that they have no information of any criticism regarding credit camps. The Chairmen of Public Sector Banks had suggested that the selection of beneficiaries under Integrated Rural Development Programme (IRDP) and under the Scheme for providing Self-Employment to Educated Unemployed Youth (SEEUY) be delinked from the DRDAs and DICs respectively and be left to the committee of bankers, to avoid the multiplicity of agencies dealing with the financing of these programmes

Change of accounting year by Income Tax Officer

10926. SHRI DAULATSINHJI JADEJA :

SHRI SITARAM J. GAVALI :

Will the Minister of FINANCE be pleased to state :

(a) whether any guidelines have been given to the Income Tax Officers for allow-

ing the request of assesseees for a change in the financial year;

(b) if so, the details thereof; and

(c) whether CBDT has detected any cases in the last two years where discretion has been wrongly used by the Income Tax Officers and if so, the details thereof ?

THE MINISTER OF STATE IN THE DEPARTMENT OF ECONOMIC AFFAIRS IN THE MINISTRY OF FINANCE (SHRI AJIT KUMAR PANJA): (a) and (b). Yes, Sir. Guidelines have been issued by the Central Board of Direct Taxes to its Officers from time to time on the subject of allowing a change in the 'previous year'. Briefly stated these are :

(i) an application should be obtained from the assessee for a change in his previous year; (ii) the ITO should satisfy himself that the change has been sought on substantial grounds and that it does not lead to evasion of tax and (iii) a formal order should be passed by the ITOs permitting such a change alongwith conditions imposed, if any.

(c) 7 cases have been reported to the Board where the discretion for allowing a change in the previous year can be said to have been allegedly wrongly exercised.

Import of Viscose Fibre

10927. SHRI RAM BHAGAT PASWAN : Will the Minister of TEXTILES be pleased to state :

(a) whether Government propose to liberalise import of Viscose Fibre to enable small consumers and stop black marketing by its indigenous manufacturers; and

(b) if not, the reasons therefor ?

THE MINISTER OF TEXTILES (SHRI RAM NIWAS MIRDHA) : (a) Import of Viscose Staple Fibre is on OGL. The import duty on Viscose Staple Fibre has been reduced in the budget for 1988-89.

(b) Does not arise.