

Vs. Union of India and others. However, some officers have filed a writ petition in the Supreme Court for review of its earlier judgments in the matter.

(b) Does not arise.

Creation of new posts of I.T.O's. in relation to increase in number of Assessee

771. SHRI S. R. DAMANI: Will the DEPUTY PRIME MINISTER AND MINISTER OF FINANCE be pleased to state:

(a) the number of Income Tax cases pending for more than two years, zonal-wise and comparative figures for the previous financial year;

(b) the number of new posts of Income Tax Officers created in relation to the increase in the number of assessee during the course of the year; and

(c) the number of Income Tax Officers posts which were lying vacant as on 31-12-78 and the reasons thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE SHRI ZULFIQUARULLAH: (a) The number of assessments pending for more than two years as on 1st

April, 1978 and 1st April, 1977 were as under:

1-4-1978: 4,73,577

1-4-1977: 4,96,246

Commissioner's charge-wise pendency as on these dates is as per statements A & B.

(b) 150 posts (75 Group A and 75 Group B) of Income-tax Officers were created during the financial year 1977-78 for assessment, collection and administrative work. No. post of Income-tax Officers for this work has been created during the financial year 1978-79 so far.

However, 100 posts of Income-tax Officers in Group A and 150 posts in Group B were created as Leave Reserve in 1977-78 and 1978-79 respectively.

(c) There were 74 vacancies of Income-tax Officers as on 31st December, 78. 45 of these posts, which have been upgraded to that of I.A.C. (Assessment) would stand abolished as soon as I.A.C. (Assessment) are appointed against these posts. Other vacancies will be filled in by promoting Inspectors as Income-tax Officers, and on return to the cadre, of officers holding posts on deputation.

Statement 'A'

Charge-wise Pendency of Assessments pending for more than two years during the month of April, 1978.

Sl. No.	Commissioner's Charge	No. of assessments
1	2	3
1	Agra	3784
2	Allahabad	11011
3	Amritsar	3497
4	Andhra	13966
5	Assam	11190
6	Bihar	5578

1	3
7 Bombay City	77632
8 Bombay (C)	1177
9 Calcutta (C)	1138
10 Delhi	51506
11 Delhi (C)	667
12 Gujarat	76164
13 Jullundur	6318
14 Kanpur	3895
15 Karnataka	10546
16 Kerala	7046
17 Lucknow	14156
18 Madhya Pradesh	18932
19 Meerut	16583
20 Nagpur	4718
21 Orissa	1080
22 Patiala	2650
23 Pune	3583
24 Haryana & Chandigarh	11846
25 Jaipur & Jodhpur	10397
26 Tamil Nadu & Coimbatore	37562
27 Madras (C)	1179
28 West Bengal & Asansol	65776
TOTAL	473577

Statement 'B'

Charge-wise Pendency of Assessments pending for more than two years during the month of April, 1977.

Sl. No.	Commissioner's Charge	No. of Assessments
1	2	3
1	Agra	6269
2	Allahabad	10177
3	Amritsar	3908

1	2	3
4	Andhra	12195
5	Assam	10693
6	Bihar	8850
7	Bombay City	60721
8	Bombay (C)	954
9	Calcutta (C)	803
10	Delhi	63189
11	Delhi (C)	554
12	Gujarat	80342
13	Jullundur	7408
14	Kanpur	7041
15	Karnataka	7448
16	Kerala	6908
17	Lucknow	14723
18	Madhya Pradesh	22579
19	Meerut	15149
20	Nagpur	5047
21	Orissa	886
22	Patiala	4238
23	Pune	4762
24	Haryana & Chandigarh	10590
25	Rajasthan	15525
26	Tamil Nadu	34620
27	Madras (C)	1239
28	West Bengal	82428
	TOTAL	496246

Pending cases under Self-Assessment Scheme

772. SHRI S. R. DAMANI: Will the DEPUTY PRIME MINISTER AND MINISTER OF FINANCE be pleased to state:

(a) the number of assessee's coming under the Self-Assessment Scheme; and

(b) the number of pending cases under the Self-Assessment Scheme for more than two years and the reasons thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQUARULLAH): (a) There is no scheme known as 'Self-Assessment Scheme' under the Income