

Writ Petitions Filed by Officers of ITDC in Delhi

7341. SHRI RASABEHARI BEHRA: Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state:

(a) have Government any information about the filing of writ petitions by number of Officers of India Tourism Development Corporation in Delhi High Court for their illegal supersession by junior Officers; and

(b) if so, the present position in the matter?

THE MINISTER OF STATE IN THE MINISTRY OF TOURISM AND CIVIL AVIATION (SHRI CHANDULAL CHANDRAKAR): (a) and (b). A Writ Petition filed by one of the officers of the I. T. D. C. in the High Court of Delhi regarding his supersession by his juniors has been brought to the notice of the Government. The Petition has so far not been admitted in the High Court.

Settlement of Tax Cases

7342. DR. VASANT KUMAR PANDIT: Will the Minister of FINANCE be pleased to state:

(a) whether the attention of the Government has been drawn to the valedictory address by Mr. P. Venugopal, Judge of Madras High Court before tax executives arranged by Hindustan Chamber of Commerce at Madras on or about 6th April, 1980.

(b) if so, what specific suggestions have been made by the said judge to expedite settlement of tax cases in High Courts of India;

(c) whether Government are considering setting up (i) settlement Commissions (ii) two-stage appeals (iii) reducing the powers of the Central Board of Direct Taxes and (iv) remodelling the tax laws; and

(d) what are the reactions of Government on each of the above action planned?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI MAGANBHAI BAROT): (a) Government have seen reports regarding valedictory address delivered by Justice P. Venugopal, Judge of Madras High Court before tax executives arranged by Hindustan Chamber of Commerce at Madras on 5th and 6th April, 1980.

(b) The specific suggestions made by Justice Venugopal, in his valedictory address, were as under:—

(1) In regard to the appeals at present there are four forums which could be reduced to three or even less.

(2) Regional Settlement Commissions should be set up for speedy settlement of tax disputes and collection of revenue.

(3) Only those with 'a trained judicial mind' should be on the panel of the Settlement Commission and other bodies dealing with the problems of taxation.

(4) In important matters relating to advance payment of tax, rulings could be given by independent bodies.

(5) The present procedure of seeking rulings from the Central Board of Direct Taxes should be given up.

(6) Changes in tax structure every year should also be avoided.

(7) Provisions of the Act should be straight and simple.

(c) and (d). As regards (i), (ii) and (iii), there are no such proposals under the consideration of the Government at present. As regards (iv), the remodelling of the tax laws with a view to making them simpler is engaging the attention of the Government.