

housing societies on behalf of the members of the society and public utility buildings as per guidelines issued by the JPC.

(d) The committee do not have any separate staff for this purpose. The main producers get their work done by the staff available with them in the Zonal and Branch Offices.

Income Tax Commissioners Conference

1434. PROF. AJIT KUMAR MEHTA: Will the Minister of FINANCE be pleased to state:

(a) whether a three-days conference of Commissioners of Income-tax took place recently;

(b) if so, details of the decisions taken at the conference;

(c) whether it has been decided to concentrate on big cases and not fritter away energies on relatively smaller assessments or those of salaried people;

(d) what would be the method/criteria to select big cases, industry-wise; and

(e) what action Government propose to take against the companies against whom cases amounting to evasion of taxes are more than one crore and are already being investigated/assessed by the Income-tax authorities?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI MAGANBHAI BAROT): (a) Yes, Sir. The annual Conference of Commissioners of Income-tax for 1980 was held in New Delhi for three days during 12th to 14th May, 1980.

(b) The gist of important decisions taken at and in pursuance of the Conference are given in the statement annexed.

(c) Yes, Sir.

(d) All big cases irrespective of the industry or the business carried

on would be taken up for detailed scrutiny.

(e) Appropriate action under the Law, including penalty/prosecution wherever called for, will be taken in all such cases.

Statement

List of important decisions taken to and in pursuance of the Conference of Commissioners of Income-tax, 1980

1. Action Plan for the Income-tax Department for the year 1980-81 was finalised. Quarterly targets for completion of various types of work were prescribed. The Action Plan, *inter alia* prescribes realistic work norms for assessing officers having regard to the need for making proper scrutiny of important company cases, cases of searches and seizures, other big cases and cases selected for scrutiny on random basis from smaller cases.

2. The departmental officers will devote the major part of the 1st quarter of the current financial year for attending to the house keeping jobs.

3. For reducing income-tax arrears, targets of collection/reduction out of arrear demand as well as current demand were finalised. A "Tax Arrears and Refunds Clearance Fortnight" will be observed in the second fortnight of January, 1981. The arrangements for appointing separate Income-tax Officers in difficult cases of recovery will be strengthened wherever feasible. Efforts will be made to get out of turn hearing of appeals/references where large unpaid tax demands are involved.

4. Controls over advance payments and tax deductions made at source will be tightened.

5. Proposals for provision of sophisticated equipment to the Intelligence Units, to enable them to func-

tion more effectively, are under consideration. An organisation will be set up for collecting higher intelligence. This organisation will also be used to build up dossiers of cases involving tax evasion on large scale.

6. Commissioners will take vigorous steps, as are permissible under the law, to intensify search and seizure operations. They will spot out, from among the officers in their charge, persons who are considered specialists in tackling cases falling in particular fields of industry. Cases in which tax evasion on a large scale is suspected will be investigated thoroughly. Every effort will be made to increase the number of prosecutions particularly in cases involving substantial revenue or wilful attempt to evade tax. Due multimedia publicity would be given to cases in which tax evasion has been established, immediately after the conviction of any person prosecuted for any tax offence.

7. To bring the largest number of persons enjoying taxable incomes within the tax-net, the survey work initiated last year would continue so as to cover all important areas by March, 1982.

8. Assessee_s would be encouraged to make full and true disclosures of their incomes voluntarily and to take advantage of the legal provisions for waiver/reduction of penalty/interest in such cases

9. Steps would be taken to reduce litigation. In order to avoid high-pitched assessments and consequent accumulation of infructuous tax arrears, the Income-tax Officer will be required to seek guidance under section 144A of the Income-tax Act, 1961, from his Inspecting Assistant Commissioner of Income-tax before completing an ex-parte assessment beyond a certain income limit. The Department's representation before the Income-tax Appellate Tribunals will also be strengthened.

10. A tax payers' information programme would be launched after the passage of the Finance (No. 2) Bill, 1980. Meanwhile, publicity in the newspapers will be made requesting the assessee_s to furnish particulars of the pending rectification claims etc. Arrangements for making expeditious utilisation of this information would be tightened. A drive would also be launched to adjust payments already made by the taxpayers.

11. A large number of training programmes for Income-tax Officers, particularly in the field of investigations, will be organised.

12. Grievance Cells similar to the one presently functioning under the direct supervision of the Chairman, Central Board of Direct Taxes, would be set up in all the charges of the Commissioners of Income-tax.

Functioning of Metal Detector at Srinagar Airport

1436. SHRI V. KISHORE CHANDRA S. DEO: Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state:

(a) whether it is a fact that the metal detector at the new terminal building at Srinagar Airport has not been functioning;

(b) whether it is a fact that the metal detector installed at the old terminal building has not been shifted to the new terminal building so far;

(c) if so, the reasons thereof; and

(d) what steps have been taken by Government to improve the security arrangements at Srinagar Airport in view of its location on the border?

THE MINISTER OF STATE IN THE MINISTRY OF TOURISM AND CIVIL AVIATION (SHRI CHANDULAL CHANDRAKAR): (a), (b) and (c). The Metal Detector at the new terminal building at Srinagar which