

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

was shifted from the old terminal building is an old one, and its utility has diminished. It was not shifted to the new complex at the time of its commissioning, and was installed there later on 11th June 1980. Firm order to procure a new Door Frame Metal Detector has already been placed, and it is expected to be installed at the new terminal building at Srinagar by middle of July 1980. Besides, three units of Hand-held Metal Detectors will also be provided by August 1980.

(d) Security arrangements are reviewed from time to time. In May 1980, Director Civil Aviation Security visited Srinagar, and held detailed discussions with Senior Police Officers of Jammu & Kashmir, and decided to implement more measures for further strengthening the Airport Security.

#### **Tea Exports affected by Shortage of Railway Wagons**

1437. SHRI ANANDA PATHAK: Will the Minister of COMMERCE be pleased to state:

(a) whether Government are aware that the shortage of railway wagons hits tea exports; and

(b) if so, the reaction of Government thereto?

THE MINISTER OF COMMERCE AND STEEL AND MINES (SHRI PRANAB MUKHERJEE): (a) There is no information about tea exports being affected directly due to shortage of railway wagons.

(b) Does not arise.

#### **Guidelines for Transfer of Field Officers in Central Excise and Customs Department**

1438. KUMARI KAMLA KUMARI: Will the Minister of FINANCE be pleased to state:

(a) whether Government have laid down any guidelines for the transfer

of field officers in the Central Excise and Customs Department, and if so, whether a copy of the orders will be laid on the Table of the House;

(b) whether it is a fact that in spite of such general orders there are several cases where officers are continuing at the same station for over a decade in some capacity or other;

(c) whether the designations of posts are being changed and different nomenclature given for fitting such officers and posts designated as Senior Technical Officers, Inspecting Officers, Under Secretaries and certain officers are rotated from post to post to circumvent the orders and enable such officers to continue at the same place; and

(d) what steps Government propose to take to stop this non-compliance of general orders on transfers?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI MAGANBHAI BAROT): (a) There are no formal orders/instructions prescribing the period of stay of Group 'A' officers of Central Excise and Customs Department at one place. However, officers of the level of Assistant Collector, Deputy Collector and Collector are liable to transfer anywhere in India and they are generally transferred from one posting to another after a period of about 4 years. Sometimes, however, this period may vary having regard to administrative considerations, bonafide cases of hardship etc.

(b) There are a few cases where officers are continuing at the same station beyond the normal tenure. This is, however, in different capacities and in the interest of work.

(c) The posts of Senior Technical Officer, Inspecting Officer and Under Secretary have been designated keeping in view the organisation in which the posts exist and the nature of work to be performed. Whereas the posts of Inspecting Officer Group 'A' and Senior Technical