

(d) Processing of such proposals involves very detailed consideration and therefore no time limit can be indicated for completion.

(e) The upward movement of the Officers of the Indian Customs and Central Excise Service has in recent years been comparatively fast in that they have been able to reach the senior administrative grade after rendering 16 to 17 years service as Group 'A'. Therefore, there has been no stagnation in the Services so far.

Taxable Transactions under Provisions of Letter of Authority under Import Trade Control Act

10362. SHRI SHIBU SOREN: Will the Minister of FINANCE be pleased to state:

(a) whether it is true that transactions under the provisions of letters of Authority under Import Trade Control Act are taxable under Central Sales Tax Act; and

(b) if so, under what provisions of Sales Tax it is so?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI MAGANBHAI BAROT):

(a) and (b). Article 286 of the Constitution provides *inter-alia* that no law of a State shall impose, or authorise the imposition of, a tax on the sale or purchase of goods where such sale or purchase takes place in the course of the import of goods into the territory of India and also authorises Parliament to formulate by law principles for determining when a sale or purchase of goods takes place in the above manner. The principles for determining when a sale or purchase of goods takes place in the course of import have been laid down in section 5(2) of the Central Sales Tax Act, 1956, in terms of which a sale or purchase of goods shall be deemed to take place in the course of the import of the goods into the territory

of India only if the sale or purchase either occasions such import or is effected by a transfer of documents of title to the goods before the goods have crossed the Customs Frontier of India. Whether the transactions mentioned in the question are taxable or not would, however, depend upon the facts and circumstances of each case.

Inflow of tourist to Kumaon Hills and Nainital

10363. SHRI JITENDRA PRASAD: Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state:

(a) whether Government are aware of the immense tourist potentialities in Kumaon hills of Uttar Pradesh and specially "Naini Tal" which is called the queen of hills;

(b) the present position regarding amenities to tourists there;

(c) the average inflow of tourists during the last three years; and

(d) the measures taken on proposed to be taken by way of promotional and developmental efforts to attract a large volume of tourist traffic to that place?

THE MINISTER OF TOURISM AND CIVIL AVIATION (SHRI A. P. SHARMA): (a) Yes, Sir.

(b) In addition to the Youth Hostel at Nainital constructed by the Central Department of Tourism, there is a Tourist Bungalow run by the State Government, hotels and rest houses in the private sector which offer accommodation to tourists. Tours in and around Nainital and other places of Kumaon region are operated by the Kumaon Mandal Vikas Nigam.

(c) These statistics are not available as they are not maintained on place-wise basis by the Central Department of Tourism.