

(b) to (d) No Sir. Paragraphs 10.1 to 10.3 of Circular No. 346 dated 30-6-82 containing notes on the provision relating to direct taxes issued by the Central Board of Direct Taxes explain the procedure for getting the refund of tax deducted at source on leave salary drawn on retirement.

Grant of Selection Grade to LDCs working in Subordinate offices

1984. SHRI KRISHNA CHANDRA HALDER: Will the Minister of FINANCE be pleased to refer to the reply given to Unstarred Question No. 8136 on 16th April, 1982 regarding selection grade to LDCs in Group 'C' and state:

(a) whether orders about selection grades granted to L.D.Cs. working in subordinate Offices including Safdarjung/ Dr. R.M.L. Hospital/L.N.J.P. Hospitals have since been implemented;

(b) if not, the reasons; and

(c) if so, the number and date of the implementation orders?

THE MINISTER OF FINANCE (SHRI PRANAB MUKHERJEE): (a) In reply to Lok Sabha Unstarred Question No. 8136 on the 16th April, 1982 it was stated that each case for grant of selection grade to LDCs in Subordinate Offices would be considered on merits where the conditions laid down in the Ministry of Finance Office Memorandum No. F. 7(21)-E. III/74 dated 10-1-1977 were satisfied. The case for grant of selection grade to LDCs working in Safdarjung, Dr. RML/LNIP Hospitals was not been received in this Ministry for consideration.

(b) and (c) Do not arise.

Review of Export Performance of Manufacturing Units Benefited by Liberalised Import Policy

1985. SHRI R. L. BHATIA: Will the Minister of COMMERCE be pleased to state:

(a) whether the I.D.B.I. has suggested that the export performance of manufacturing units benefiting from the liberalised import policy, both in terms of quantum and value, should be reviewed by

his Ministry periodically to get a clear picture about the foreign exchange earnings of these units vis-a-vis the value of imports effected by them;

(b) if so, whether any mechanism has been devised in this behalf; if so the broad outlines thereof; and

(c) which of the units are likely to be covered to start with and which will be brought within the purview later on?

THE MINISTER OF STATE OF THE MINISTRY OF COMMERCE (SHRI SHIVRAJ V. PATIL): (a) Yes, Sir.

(b) and (c) The import and export policy is designed to meet the essential import requirements of not only the exporting units but also of those which produce to satisfy the domestic needs. Therefore, it is not considered practicable to undertake a review in general of all the manufacturing units in the country which may be using imported inputs.

However, a Monitoring and Assistance Cell has been set up in the office of the CCI&E, New Delhi, to undertake monitoring of the performance on a selective basis. To start with, the Cell has undertaken monitoring of the performance of export houses and trading houses covering their imports and exports.

Rise in Prices

1986. SHRI N. E. HORO: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that after a very low beginning of the start of the current financial year, the price level has been going up in the last several weeks at a pace that would find the year end with a double digit inflation rate;

(b) whether it is a fact that the rise of 12 per cent in the general index during ending August 7 was caused by primary articles (plus 2.3 per cent) fuel, power, light and lubricants (plus 4.1 per cent) and a fall of 0.6 per cent in manufactured products' prices;

(c) whether it is also a fact that a feature of the recent inflationary trend is that the prices of primary articles, which included cereals, pulses, eggs, fish and meat have been showing a persistent tendency to go up;

(d) whether it is also a fact that in the one year since August 8, 1981, rice have gone up by 12.4 per cent, those of wheat by 8 per cent, condiments and spices by 26 per cent and other food articles by 15.1 per cent, and

(e) if so, what efforts have been made by Government to control the prices in the market?

THE MINISTER OF FINANCE (SHRI PRANAB MUKHERJEE): (a) No, Sir. The Wholesale Price Index increased by 0.7 per cent in May, 2.6 per cent in June, 2.0 per cent in July and 0.7 per cent in August. In the four weeks ended September 25, 1982 the Wholesale Price Index has declined by 1.3 per cent.

(b) The General Index of Wholesale Prices rose by 1.2 per cent during the year ended August 7, 1982 as against the increase of 11.3 per cent recorded during the year ended August 8, 1981. The Wholesale Prices of primary articles and fuel, power, light and lubricants increased by 2.3 per cent and 4.1 per cent respectively and there was a fall of 0.6 per cent in the prices of manufactured products.

(c) No, Sir.

(d) During August 8, 1981 and August 7, 1982 Wholesale Price Index for rice increased by 12.4 per cent, wheat by 7.8 per cent, condiments and spices by 26.7 per cent and other food articles by 15.1 per cent.

(e) A number of steps have been taken to control inflationary pressures. As a result of these measures, the annual rate of inflation in terms of the Wholesale Price Index has been brought down from 11.3 per cent as on week ended August 8, 1981 to 1.2 per cent as on week ended August 7, 1982. Price situation is being carefully watched. Further measures as and when necessary would be

taken in the light of emerging price trends.

Filing of Income-tax Returns by Assesseees Allotted Permanent Account Numbers

1987. SHRI ZAINUL BASHER: Will the Minister of FINANCE be pleased to refer to the reply given to Unstarred Question No. 4945 dated 18 September, 1981 regarding filing of income tax returns by assesseees allotted permanent account numbers and state:

(a) whether it covers cases of these assessee also whose net taxable income according to their own computation under the Self Assessment Scheme does not exceed Rs. 15,000 p.a. and whose cases are dealt with under section 143(1) of the Income-Tax Act;

(b) if so, whether any instructions in this behalf have been issued for the guidance of field officers to avoid any harassment to this class of small assesseees; and

(c) if the reply to part (a) above be in the negative, the reasons therefore?

THE MINISTER OF FINANCE (SHRI PRANAB MUKHERJEE): (a) Yes, Sir. Under Section 139(1) of the Income-tax Act, 1961 read with the relevant Finance Acts, no return of income need be furnished by an individual, Hindu Undivided Family (other than that with one or more members having separate exceeding Rs. 15,000/-), Unregistered firm Association of Persons, Body of individuals or artificial juridical persons in respect of assessment years 1982-83 and 1983-84 if his/its total income during the previous year relevant to the said assessment year does not exceed Rs. 15,000/-. However, every person to whom a notice is issued by the I.T.O. u/s 139(2) of the I.T. Act, is liable to file his return of income within time specified in the notice irrespective of the quantum of his income.

(b) The provisions contained in Finance Act, 1981 relating to Direct Taxes have been explained through a Public Circular being Circular No. 308 dated 29-6-1981. Para 5.2 of the said Circular