returned income. In Financial Year 1981-82 the Directorate had overseen 104 cases and total additions amounting to Rs. 58.80 crores were mide to the returned income. As regards Financial Year 1982-83 it is not possible to ascertain the results of scrutiny at this stage because all the relevant assessments have not been finalised yet.

Improved Infra Structure to attract International Tourists
7510. SHRI A. C. D4S: Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state :
(a) whether Government have provided improved infrastructure in the country to attract international tou ist; and
(b) if so, the target of the flow of tourists set for the year 1983-84 ?

THE MINISTER OF STATE IN THE MINISTRY OF TOURISM AND CIVIL AVIATION (SHRI KHURSHEED ALAM KHAN) : (a) Significant augmentation has taken place in the areas of accommodation and transport in the recent past. Besides, the development of infra struclure to attract international tourists is a continuous process.
(b) No targets for the flow of tourists have been fixed for 1983-84. The department, however, expects to achieve a target of 1.7 million tourists by 1985 .

## Study to Evaluate Efficiency Of Various Tax Concessions

7511. SHRT CHITTA BASU : Will the Minister of FINANCE be pleased to state:
(a) whether the Central Board of Direct Taxes has undertaken a study to evaluate the efficiency of various tax concessions made so far ;
(b) if so, whether the study has since been completed;
(c) the agency which is conducting the study ; and
(d) by when the study is likely to be completed ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PATTABHI RAMA RAO) : (a) to (d) The Central Baard of Direct Taxes has asked the Nat:onal Institute of Public Finance and Policy to undertake a study of some of the tax concessions provided in the Income-tax Act, 1961. The final shape of the study is yet to be decided as the time-frame, project cost and modalities are being finalised in consultation with the Institute. Therefore, it will not be possible to indicate the time by which the study is likely to be completed.

## Increase In Excise Duty Arrears

7512. SHRI CHITTA BASU: Will the Minister of FINANCE be pleased to state:
(a) whether it is a fact that Excise Duty arrears have show. trends of steep increase during the last three years;
(b) if so, the arrears amounts for the last three years;
(c) the main reasons for increase in arrears; and
(d) steps taken by Government for quick realisation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRT PATTABHI RAMA RAO) : (a) to (d) The revenue locked up in litigation in court (in cases where, pending the final judicial determination of the issues in dispute, assessments/demands are only provisional) cannot be said to be in the nature of arrears. In other cases, where demands for duty have been raised, but recoveries have not been made, the information, for the last 3 years, as to the amounts invol-
ved, is as given in column 2 of the Table bolow :-

| Year | Arrears of revenue <br> in crores | Total collection of <br> Excise Duty in <br> crores | Percentage of Column 2 <br> to Column 3 |
| :---: | :---: | :---: | :---: |
| 1 | 2 | 3 | 4 |
| $1980-81$ | 217.84 | 6466.33 | $3.36 \%$ |
| $1981-82$ | 278.36 | 7402.71 | $3.76 \%$ |
| $1982-83$ | $* 339.88$ | 8255.90 (R.B.E.) | $4.11 \%$ |

(*Upto 1.1.83) (Prov.)
To enable these arrears to $b$ : viewed in proper perspective, data about the total collections of Central-Excise duty during the same period indicating the percentage that such arrears constitute of the total collections, are given in columns (3) and (4) of the above Table.

While in absolute terms there has been increase, during the last 3 years, in the amount of revenue in arrears, viewed in the perspective of the overall collections, this increase cannot be said to be so steep. Further, even in these cases, a very large proportion of the amount in arrears is covered by the stay orders granted by quasi-judicial or judicial authorities, which cannot be recovered till such stay orders are vacated and the matters before such authorities are finalised.

The recovery of arrears of revenue is an on-going function. Such measures (administrative, lagal and others aimed at liquidating the arrears) as are considered necessary from time to time continue to be taken, and these measures include sleps to expedite the finalisation of the cases of disputed demands where recoveries have been stayed, and enforcing, through pursuasive or coercive action as necessary, the demands that are not in dispute

Employees Sacked By LIC
7513. SHRT SUBHASH YADAV :

SHRI M. RAMGOPAL REDDY :
Will the Minister of FINANCE be pleased to state :
(a) whether it is a fact that Life Insurance Corporation of India recently sacked nine of its employees who were found over-qualified; and
(b) if so, what are the reasons thereof?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) and (b) Nine persons misrepresented and gave incorrect particulars regarding their qualifications with a view to get regular employment in the Corporation. When these facts came to light during the 'probation' period, the Corporation considered it administratively desirable to discharge them in accordance with the rules of the Corporation.

Backlog Of Rerervation For SC/ST Employees in SBI Bhubaneswar Cirles

7514 Shri A. C. DAS: Will the Minister of FINANCE be pleased to state:
(a) what is the back-log of reservations for Scheduled Caste/Scheduled Tribe employees against promotions from Clerical/Cash Cadre to Officers/ Junior Management (Accounts) Grade-I in the State Bank of India, Bhubaneswar Circles ; and
(b) how Government propose to fill up the back-log?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) ; (a) and

