

1	2	3	4	5	6	7
16.	Punjab & Haryana	12,239	13,834	18,379	23,491	29,684
17.	Rajasthan	15,333	17,157	16,918	17,925	19,549
18.	Sikkim	2	4	7	2	6
	Total	265,505	280,507	310,148	336,358	309,790

*Pendency of Cases in the Supreme Court*

Year	Admission Matters	Regular Matters	Total
1991	60,354	44,582	1,04,936
1992	62,316	35,220	97,536
1993	37,549	21,245	58,794
1994	30,967	21,983	52,950
1995 (As on 1.12.95)	15,811	21,357	37,168

**Tax Holiday**

446. SHRI KASHIRAM RANA

SHRIMATI BHAVANA BEN DEVRAJ BHAI  
CHIKHALIA :

Will the Minister of FINANCE be pleased to state :

(a) whether any proposal from Government of Gujarat for reconsidering the backwardness of Taluka instead of District as a whole, as a parameter for sanctioning of Tax Holiday under section 80-IA of Income Tax Act, 1961 is pending with the Union Government;

(b) if so, the stage at which this proposal is pending and

(c) the time by which it is likely to be decided?

THE MINISTER OF FINANCE (SHRI P CHIDAMBARAM) : (a) Yes, Sir

(b) and (c). A Study Group was constituted in the Ministry of Finance to examine the feasibility of this proposal while identifying the backward areas. The report of the Study Group is under the consideration of the Government.

[Translation]

**Cases Under Income Tax Tribunals**

447. SHRI VIJAY KUMAR KHANDELWAL : Will the Minister of LAW AND JUSTICE be pleased to state :

(a) the year-wise details of the cases pending with the Income Tax Tribunal for the last three years;

(b) the number of cases pending in respect of which Government has appealed; and

(c) the amount of income-tax due in respect of pending cases?

THE MINISTER OF STATE OF THE DEPARTMENT OF LEGAL AFFAIRS, LEGISLATIVE DEPARTMENT AND DEPARTMENT OF JUSTICE (SHRI RAMAKANT D. KHALAP) : (a) A statement is enclosed.

(b) The number of cases pending before the Income-tax Appellate Tribunal in respect of which Government has appealed was 1,56,040 as on 1.10.1996.

(c) The Income-tax Appellate Tribunal does not maintain any statistics regarding tax effect involved on the appeals filed before it.

**STATEMENT**

*Year-wise Details of the cases pending with the Income Tax Appellate Tribunal for more than 3 years.*

Year	Appeals	Ref. Applications	Total
1	2	3	4
1975	1	-	1
1976	1	-	1
1979	5	1	6
1980	7	-	7
1981	13	-	13
1982	31	-	31
1983	147	-	147
1984	117	1	118
1985	189	4	193
1986	306	2	308
1987	606	3	609
1988	2557	74	2631

1	2	3	4
1989	4176	4	4180
1990	15236	61	15297
1991	32419	75	32494
1992	44916	501	45417
1993	48143	58	48201
Total	148870	784	149654

#### Heavy Engineering Corporation

448. SHRI RAM TAHAL CHAUDHARY : Will the Minister of INDUSTRY be pleased to state :

(a) whether there is no demand for goods being manufactured in Heavy Engineering Corporation;

(b) if so, the details thereof and reasons therefor; and

(c) the steps taken by the Government to remedy the situation in this regard?

THE MINISTER OF INDUSTRY (SHRI MURASOLI MARAN) : (a) No, Sir.

(b) and (c). Though there is adequate demand for goods being manufactured by Heavy Engineering Corporation, the company is facing constraints due to its BIFR reference, shortage of working capital and severe composition from domestic and international competitors.

Government is assisting the company by giving financial support, extending bank guarantees for working capital and in getting orders from other public sector undertakings, etc.

#### Jewelleries And Silver Missing From Strong Room of I.T. Deptt.

449. DR. BALIRAM : Will the Minister of FINANCE be pleased to state :

(a) whether a large quantity of jewelleries and silver has been recently stolen from the strong room of Income Tax Department located in Agra, Uttar Pradesh;

(b) if so, the details thereof;

(c) whether the Government have investigated this matter; and

(d) if so, the action taken by the Government against the guilty persons?

THE MINISTER OF FINANCE (SHRI P. CHIDAMBARAM) : (a) and (b). Yes, Sir. In May 1995 theft of the following items was noticed from strong room of the Income Tax Department at Agra :-

- (1) Parcle No. 56 - Box containing silver, bullion and gold jewellery valued at Rs. 4.95 Lacs belonging to Shri Ram Babu Maheswari.

(2) Packet No.59 - Box containing gold jewellery valued at Rs. 4.72 Lacs belonging to M/s Sunrise Group of Bhavnagar.

(c) and (d). The matter is under the investigation of the Central Bureau of Investigation.

[English]

#### Appointment of Director in State Bank of Travancore

450. SHRI P.C. THOMAS : Will the Minister of FINANCE be pleased to state :

(a) the date since when the post of non-official Director of State Bank of Travancore is lying vacant and the reasons therefor;

(b) whether the Associate Banks' Officers' Association has been making requests for filling up the post; and

(c) the time by which the post is likely to be filled up?

THE MINISTER OF FINANCE (SHRI P. CHIDAMBARAM) : (a) to (c). At present no post of non-official director on the board of State Bank of Travancore is lying vacant. However, the post of non-workman director on the board of the Bank has been vacant since 14th December, 1994. Action has been initiated to fill up the post.

#### Vacant Posts in Law Commission

451. SHRI JAI PRAKASH (HARDOI) : Will the Minister of LAW AND JUSTICE be pleased to state :

(a) whether the Law Commission is working on ad-hoc basis;

(b) if so, the reasons therefor;

(c) the number of posts of Legal Experts lying vacant in this Commission and since when;

(d) the reasons for not filling up of these vacancies;

(e) whether the Government propose to accord the status of Constitutional body to this Commission; and

(f) if not, the reasons therefor?

THE MINISTER OF STATE OF THE DEPARTMENT OF LEGAL AFFAIRS, LEGISLATIVE DEPARTMENT AND DEPARTMENT OF JUSTICE (SHRI RAMAKANT D. KHALAP) : (a) and (b). The Law Commission is constituted every three years. The present Law Commission was constituted for a period of three years from 1.9.1994 to 31.8.1997.

(c) and (d). The Commission consists of a Chairman and three full time Members. All these posts have been filled up.