

(c) Some extension to land and ancillary buildings has been done entirely at the expense of Smt. T. P. Singh. Repairs and maintenance are the responsibility of the lessee according to the lease deed.

(f) Since the leasing was done several years ago by a registered lease deed at a rental which, if anything, is on the low side, no impropriety on the part of Shri T. P. Singh is involved.

(g) The question doesn't arise.

Annual Conferences of Income-Tax Commissioners

5426. SHRI JYOTIRMOY BASU : Will the Minister of FINANCE be pleased to state :

(a) whether annual Conference of Income Tax Commissioners is being regularly held in New Delhi :

(b) if so, the reasons therefor ?

(c) whether regular annual conference of the Income Tax Commissioners is necessary in view of regular tours undertaken by the Chairman of the Central Board of Direct Taxes ; and

(d) how many times the members and Chairman of the Central Board of Direct Taxes visited Calcutta and other business and industrial centres on inspection tours during the period from April, 1967, to June, 1968 and the total amount of expenditure incurred in connection with these tours ?

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI) (a) Yes, Sir. Conference of the Commissioners of Income-tax are held more or less regularly every year and mostly at New Delhi.

(b) It is necessary to convene Conferences of Commissioners of Income-tax at regular intervals so that important problems of common interest can be raised and discussed freely in the light of the views and practical experience of

all the Commissioners. These discussions serve to place the various aspects of each problem in their proper prospective and make it possible for agreed conclusions decisions to be reached. Opportunity is also taken to hold meetings of the Departmental Promotion Committees to consider proposals for promotion of Inspectors to the post of ITOS (Class) II. Each such Committee consists of the Chairman and one of the members of the Central Board of Direct Taxes as also the Commissioner of Income-tax concerned.

(c) Yes, Sir. It is not possible for the Chairman to visit all the charges of the Commissioners of Income-tax personally. Further it is necessary to hold an annual Conference of Commissioners of Income-tax so that the Chairman, the Members of Board of Inspection and all the Commissioners of the Directors of Income-tax can jointly discuss technical as well as administrative problems having all India ramifications. Such a Conference which is addressed by the DPM /MRE Finance Secretary is very necessary for arriving at decisions on important matters after weighing the pros and cons. Even, otherwise all the Commissioners of Income-tax will have to come to New Delhi for attending the DPC meeting. The two events are synchronized in the interests of economy.

(d) The information is as under :—

Places visited during the period from April, 1967 to June, 1968.	No. of Times	Total amount of expenditure incurred.
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Bombay	16)	
Hyderabad	3)	
Bangalore	2)	
Nagpur	4)	
Jaipur	3)	
Ahmedabad	4)	
Madras	3)	Rs. 24,473.40
Allahabad	1)	
Calcutta	7)	
Poona	1)	
Lucknow	3)	
Cochin	1)	
Patna	2)	
Patiala	1)	
Bhopal	1)	
Shillong	1)	