

(b) Searches under section 132 of the Income-tax Act are only one of the modes of detecting unaccounted money. Unless there is sufficient evidence to justify a search no such action can be taken. The Commissioner of Income-tax has to satisfy himself about the justification of the search before authorising it. There has been no inaction in the matter of search where the circumstances of the case justify such a course.

(c) and (d). The scheme of giving rewards to informers has proved useful though some defects in its working have been noticed. The question of amending Reward Rules is being examined.

Change in Financial Year

1186. SHRI YASHPAL SINGH :
SHRI VISHWA NATH PANDEY :

Will the Minister of FINANCE be pleased to state :

(a) whether Government have decided to stick to the present financial year, thereby rejecting the recommendation of the Administrative Reforms Commission ; and

(b) if so, the reasons for rejecting the recommendations ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P. C. SETHI) : (a) Yes, Sir,

(b) The matter was placed before the National Development Council for consideration at its meeting held in April, 1969. The Council was generally of the view that no change need be made in the financial year and that it should continue to begin from 1st April each year. The question was thereafter considered by Government in the light of the view taken by the National Development Council and it was decided that the *status quo* should be maintained.

Former Deputy Prime Minister and Finance Minister's statement on Law and Order Situation in West Bengal

1187. SHRI YASHPAL SINGH :
SHRI DEVEN SEN :
SHRI D. N. PATODIA :
SHRI DHIRESWAR KALITA :

Will the Minister of FINANCE be pleased to state :

(a) whether the Government of West Bengal are unhappy over the remarks made by the former Deputy Prime Minister and Finance Minister during his visit to Calcutta in the last week of June, 1969 on the law and order situation of the State and the possible intervention by Central Government ; and

(b) the reasons therefor ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P. C. SETHI) : (a) and (b). During his recent visit to Calcutta in the last week of June, 1969, the former Deputy Prime Minister had addressed the members of the Indian Council of Current Affairs, Calcutta. Several questions regarding the present situation in West Bengal were put to him. While he dealt with these questions generally, there was a specific question put to him as to what the Central Government proposed to do with regard to the closure of 900 industrial units in West Bengal. In reply to this question he said that the Centre would watch the situation and would not intervene until a clear case of break-down of Constitution arises.

Appointment of Scheduled Castes and Scheduled Tribes as Inspectors and Officers of Income-Tax Department in Bihar

1188. SHRI KARTIK ORAON : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that in the matter of appointment of Income-Tax Inspectors and Income-Tax Officers, the members of Scheduled Castes/Scheduled Tribes are being discriminated against in Bihar ; and

(b) if not, (i) the total number of vacancies of the said posts during the last three years ; (ii) the total number of applications from amongst the Scheduled Castes/Scheduled Tribes during the said period, separately ; (iii) the total number of reserved seats for Scheduled Castes/Scheduled Tribes ; and (iv) the total number of Scheduled Castes and Scheduled Tribes recruited