

techniques for the benefit of SSI Units. It also organises annually participation of Small Scale Units in selected international Exhibitions held abroad.

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Under-Valuation of Closing Stock by Companies

2451. SHRI MUKUL BALKRISHNA WASNIK : Will the Minister of FINANCE be pleased to state :

(a) whether the Government have detected a massive reduction in the taxable income by 43 companies through deliberate under-valuation of closing stock under the Modified Value Added Tax (MODVAT) scheme;

(b) if so, names of the companies involved; and

(c) the action taken or proposed to be taken by the Government in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR) :

(a) The report of a study conducted by examining the cases of a few companies indicates a possible reduction in the taxable income of such companies due to under-valuation of closing stock under the Modified Value Added Tax (MODVAT) scheme.

(b) The names of the companies whose cases were examined for the purpose of the said study are as per enclosed statement.

(c) The field officers have been instructed to examine the cases of the bigger manufactures for ensuring that the effect of MODVAT credit on the valuation of closing stock is duly taken into consideration at the time of completion of assessments.

Statement

Name of the Company

1. Ashok Layland Ltd.
2. Kirloskar Cummins Ltd.
3. Cable Corpn. of India Ltd.
4. T.V.S. Suzuki,
5. Caprihans India Ltd.
6. Fedder Llyod Ltd.

7. Mukand Industries.
8. Colour Chem Ltd.
9. Tinsplate Co. of India.
10. Incab Industries Ltd.
11. Sandoz India.
12. Premier Automobile.
13. Asian Paints Ltd.
14. G.E.C. Ltd.
15. Hindalco Ltd.
16. Hoechst India Ltd.
17. TELCO
18. Licpin Laboratories.
19. BASF India Ltd.
20. Sundram Clayton Ltd.
21. Wheels India.
22. Godrej Soaps Ltd.
23. Gujarat Alkalies & Chem. Ltd.
24. Shriram Piston.
25. Gramophone Co. of India Ltd.
26. Vallabh Glass Works.
27. National Leather.
28. Talbros Automotive.
29. Johnson & Johnson.
30. Kores India Ltd.
31. Prizer Ltd.
32. Samtel (I) Ltd.
33. Boots India Ltd.
34. Hindustan Ciba Geigy Ltd.
35. Kirloskar Oil Engine Ltd.
36. German Remedies Ltd.
37. Lakme Ltd.
38. Goodless Nerolec Ltd.
39. Balsara Product Ltd.
40. Recklett & Colman.
41. Swarai Mazda.
42. Grehm Firth Steel Ltd.
43. Otis Elevator

Recruitment of Scheduled Castes/ Scheduled Tribes in Public Sector Banks/Financial Institutions

2452. SHRI MUKUL BALKRISHNA WASNIK : Will the Minister of FINANCE be pleased to state :

(a) the number of posts meant for Scheduled Castes and Scheduled Tribes in Class I, II, III and IV vacant, filled, dereserved, carried forward and lapsed in various public sector banks/ financial institutions in the last three years and the position of their representation as on December 31, 1990; and

(b) the steps taken by the Government to fill the vacancies particularly in Class I services of the banks?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH) : (a) The various posts in the Public Sector Banks/Financial Institutions are generally classified as Officers, Clerks and Sub-staff as against Class I, II, III and IV in the Central Government Offices. Desired information is being collected and to the extent available will be laid on the Table of the House.

(b) The following steps have been advised to all Public Sector Banks/Financial Institutions to fill the vacancies reserved for Scheduled Castes and Scheduled Tribes :—

- (1) A lower cut off point is being prescribed for Scheduled Caste/Scheduled Tribe candidates for their selection vis-a-vis general candidates.
- (2) Pre-recruitment training programmes are being conducted by Banks to prepare the Scheduled Caste/Scheduled Tribe candidates for the recruitment tests.
- (3) A Scheduled Caste/Scheduled Tribe member is being associated with the interview boards to safeguard the interests of Scheduled Caste/Scheduled Tribe candidates.
- (4) Educational Qualifications have been relaxed in favour of Scheduled Caste/Scheduled Tribe to facilitate their intake in the services of the public sector banks in an increasing degree in the clerical cadre.
- (5) Interviews of Scheduled Caste/Scheduled Tribe candidates are being conducted in separate sittings/dates to avoid their being compared with general candidates during interview process.

(6) Scheduled Caste/Scheduled Tribe candidates are not required to pay examination fees to facilitate large number of Scheduled Caste/Scheduled Tribe candidates applying for various posts in the banking industry.

(7) Scheduled Caste/Scheduled Tribe candidates called for interviews are being reimbursed travelling expenses, as per the rules.

(8) A comprehensive proforma has been prescribed by the Government to enable the Banks and the Banking Service Recruitment Boards to ensure that full permissible backlog for the Scheduled Castes/Scheduled Tribes is being included in the indent.

Upgradation of Roads in Maharashtra as National Highways

2453. **SHRI MUKUL BAL-
KRISHNA WASNIK
SHRI UDAYSINGH-
RAO GAIKWAD** } : Will

the Minister of SURFACE TRANSPORT be pleased to state :

(a) whether the Government of Maharashtra has recommended for the upgradation of certain roads in the State as National Highways;

(b) if so, the details of the roads recommended for upgradation as National Highways; and

(c) the reaction of the Union Government thereto?

THE MINISTER OF STATE IN THE MINISTRY OF SURFACE TRANSPORT (SHRI JAGDISH TYTLER) : (a) Yes, Sir.

(b) A statement is enclosed.

(c) Decision about declaration of new National Highways in various States, including Maharashtra, can be taken only after finalisation of the 8th Five Year Plan.