

**ESTIMATES COMMITTEE
1958-59**

**FORTY-NINTH REPORT
(SECOND LOK SABHA)**

**MINISTRY OF FINANCE
ORGANISATION OF THE DEPARTMENT OF
REVENUE—CENTRAL BOARD OF REVENUE**



LOK SABHA SECRETARIAT

NEW DELHI

March 1959

Price—0.55 nP.

C O R R I G E N D A

Forty-Ninth Report of Estimates Committee on the
Ministry of Finance - Organisation of the Deptt.
of Revenue -- Central Board of Revenue.

<u>Page</u>	<u>Para</u>	<u>Line</u>	
iii	Introduction		<u>after</u> 'the 28th March, 1959' <u>add</u> 'Chitra 7, 1881(Saka).'
9	32	6	<u>read</u> 'Offices' <u>for</u> 'Officers'
10	33	Col.2 line 13.	<u>read</u> '85' <u>for</u> '185'
14.	50	5	<u>read</u> 'Central Stamp Store' <u>for</u> 'Central Stamps Stores'.
15	52	13	<u>read</u> 'Councils' <u>for</u> 'Council'
17	62	last line	<u>read</u> 'Manuals' <u>for</u> 'Manual'
20		last line	<u>after</u> 'the 28th March, 1959' <u>add</u> 'Chaitra 7, 1881(Saka).'
31		15	<u>read</u> 'K.S.Sundara Rajan' <u>for</u> 'K.S.Sundara Raju'.
35	Sl.No.3	6	<u>read</u> 'Are' <u>for</u> 're'.
38	Sl.No.20	6	<u>read</u> 'parties' <u>for</u> 'Ministries'.

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1958-59

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INTRODUCTION

I, the Chairman, Estimates Committee, having been authorised by the Committee to submit the Report on their behalf, present this Forty-ninth Report on the Ministry of Finance on Organisation of the Department of Revenue—Central Board of Revenue.

2. The Committee wish to express their thanks to the Secretary and other officers of the Ministry of Finance for placing before them the material and information that they wanted in connection with the examination of the estimates.

NEW DELHI;
The 28th March, 1959.

BALVANTRAY G. MEHTA,
Chairman,
Estimates Committee.

I

INTRODUCTORY

The Ministry of Finance is responsible for the administration of the finances of the Central Government and for dealing with financial matters affecting the country as a whole. The Ministry consists of three Departments *viz.*, Department of Revenue, Department of Expenditure and Department of Economic Affairs.

2. The function of the Department of Revenue is to advise Government on fiscal matters. It is also in overall control and supervision of administration of the direct and indirect taxes in the country, but this function is exercised under a different designation, *viz.*, the Central Board of Revenue.

3. Prior to 1922 the administration and supervision over the various revenue laws was carried on through various Departments of the Central Government. Income-tax and opium were under the Finance Department, Customs under Commerce Department while Salt and Motor spirit were under Department of Industry & Labour. The actual day-to-day administration of taxes and levies was entrusted to the various Provincial Governments on an agency basis.

4. With the enactment of the Indian Income-tax Act, 1922, the administration of Income-tax was taken over by the Central Government and the Board of Inland Revenue was set up under the Finance Department for the purpose. The Indian Retrenchment Committee 1922-23 recommended that in order to free the Ministries from detailed administrative functions and control exercised by it in the past, the scope of the Board of Revenue should be enlarged to include customs, salt, opium and also Excise and stamps so far as Central Government was concerned with the subjects. Accordingly, the Government of India established the Central Board of Revenue under a Resolution in 1923. It was given statutory status in 1924 by the enactment of the Central Board of Revenue Act, 1924.

5. Till 1949 the Central Board of Revenue was dealing with all revenue matters. During that year the Finance Department was reorganized into two Departments, *viz.*, the Department of Revenue and Expenditure and the Department of Economic Affairs. The Central Board of Revenue became part of the Department of Revenue and Expenditure. Subsequently, the Department of Revenue and Expenditure was again reorganized in 1956 when a separate Department of Revenue was formed.

II

DEPARTMENT OF REVENUE

A. Functions

6. The Committee were informed that the Department of Revenue was the same body as the Central Board of Revenue except for the Secretary to Government in the Revenue Department. The Additional Secretary is the *ex-officio* Chairman, Central Board of Revenue and Members of the Board have *ex-officio* status in the Secretariat as Joint Secretaries and function in dual capacity. While advising Government on policy matters and communicating the orders of Government they functioned as the Department of Revenue and while carrying out the revenue policy of Government they functioned as the Board of Revenue. Explaining the reasons for maintaining the duality between the two bodies it was stated that the Central Board of Revenue was a statutory body and its functions had been specified in the Act. It could not, however, issue orders of Government. It was, therefore, necessary to give Secretariat status to the Members of the Board and to have a Department of Revenue.

7. The Central Board of Revenue was created with the object of relieving the Secretariat of the Government of India of the detailed administrative functions with regard to collection of revenue. Seeking leave of the Legislative Assembly to introduce the Central Board of Revenue Bill the then Finance Member stated as follows:—

“The purpose of this Bill is to give statutory form to an improvement in the machinery of administration recommended by the Inchcape Committee. * * * * * Under the Income-tax Act there is already in existence a Board of Inland Revenue with statutory powers. For the last year the administration of all the main heads of revenue, that is, Customs, Income-tax, Super-tax, Stamps, Opium and Excise, so far as it affects the Central Government, has been concentrated in the Finance Department instead of being spread, as hitherto, over several Departments. A good deal of that administrative work is work which ought not to be done by a Secretariat. It ought to be done by administrative officers who do work in rather a different way than by the system of continuous noting which is common in Secretariats. It is proposed, therefore, to establish a single Central Board of Revenue containing two Members who will concentrate in their own hands as much of the administrative work of the

business of collecting revenue as far as it has to be done at headquarters and will leave the Secretariat free for its proper secretarial duties.”

8. Moving the Bill for consideration of the Council of State the then Finance Secretary stated as follows:

“Clearly, if this direct administration by the Central Government is to be possible, we want an appropriate machinery, and that machinery cannot be the impersonal machinery of the Government of India Secretariat. We want the Heads of this Department to be in close personal contact with their work and with their officers. We want them to be touring officers, constantly visiting the main centres of the country. We want them to interview frequently the important Chambers of Commerce and other representatives of the tax-payer. The efficient administration of a revenue department is clearly not solely a question of collecting a larger amount of revenue; it implies that the revenue should be collected with the minimum of inconvenience to the public, and also that the public should have opportunities of representing and discussing their grievances”.

9. *In this connection, the Committee would invite attention to the organisation of the Revenue Collection machinery in U.K. which provides for separate Boards of Inland Revenue and Customs and Central Excise. The Committee consider that in combining the Secretariat functions of the Department of Revenue and the administrative functions of the Central Board of Revenue in the same persons in India the purpose of the Central Board of Revenue Act has been largely defeated. The Committee, therefore, recommend that the existing position may be reviewed ensuring at the same time that any reorganisation does not result in increase in the establishment.*

B. Organization

10. A chart showing the organizational set up of the Department of Revenue is given in Appendix I. At higher levels the Department has a Secretary, an Additional Secretary, who is *ex-officio* Chairman, Central Board of Revenue and four Members, Central Board of Revenue, who are *ex-officio* Joint Secretaries and Director, Revenue Intelligence who is an *ex-officio* Member, Central Board of Revenue.

11. The post of Secretary, Department of Revenue, was created in 1956. The Secretary was also the Chairman of the Central Board of Revenue till 1958, when he was also appointed as the Secretary of the Department of Economic Affairs and was relieved of the Chairmanship of the Central Board of Revenue. The function of the Secretary was stated to be to secure co-ordination between economic policy and fiscal policy. Formerly, there was a Principal Secretary who co-ordinated the work of the various Secretaries in the Finance

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Ministry. That post had since been kept in abeyance and the Secretary, Department of Economic Affairs, who was also Secretary, Department of Revenue, had been entrusted with the responsibility of co-ordination among the different Departments of the Ministry.

12. The Committee feel that the arrangement under which the posts of Secretaries of the Department of Revenue and the Department of Economic Affairs are combined and held by the same person is a good one and recommend that the same arrangement may continue even in future.

III

ORGANIZATION OF CENTRAL BOARD OF REVENUE

A. Central Board of Revenue

(i) *Chairman*

13. The post of Chairman, Central Board of Revenue, and *ex-officio* Secretary Ministry of Finance (Revenue Division) was sanctioned in January 1947 and the post was abolished with effect October, 1947. In 1948 the post of Additional Secretary to Govt. with the status of *ex-officio* Chairman, Central Board of Revenue was created. The post was, however, abolished and in lieu thereof the post of a Senior Member, Central Board of Revenue and *ex-officio* Joint Secretary to Government was created in 1951. The post of Chairman, Central Board of Revenue and *ex-officio* Additional Secretary was re-created in 1955. It was raised to the status of a full Secretary in 1956. When the Secretary, Department of Revenue, was appointed as Secretary, Department of Economic Affairs in 1958, a separate post of Chairman, *ex-officio* Additional Secretary, was created again. *Thus, within ten year from 1948 to 1958 the post underwent six changes. The Committee are not aware whether these changes were made on organisational considerations or on personal considerations. Nevertheless, they feel that such changes are not conducive to sound administration. The Committee, therefore, recommend that Government might work out a sound pattern of organisation for the Department and adhere to that pattern so that the benefits of that organisation might be derived.*

14. The functions of the Chairman are stated to be to co-ordinate among the Members of the Central Board of Revenue and to deal with Revision Petitions. The Committee were informed that prior to the creation of the post of Chairman the Board comprised of three and sometime four independent Members. Each revenue department was functioning independently and there were many problems, mainly of administrative nature, which required co-ordination. So the need for a Chairman was felt. It was also stated that formerly the revision petitions over decisions on appeals of one Member would be dealt with by another Member of equal rank and it was not found to be satisfactory. That responsibility was, therefore, entrusted to the Chairman. *The Committee would refer to the need for a review of the appellate functions of the Central Board of Revenue later. They feel that if their recommendation in that respect were accepted the functions of the Chairman might be reduced. They, therefore, recommend that the feasibility of the Chairman also dealing with a department directly and consequently of reducing the post of a Member might be considered.*

(ii) *Members*

15. The following table shows the number of Members of the Central Board of Revenue from time to time:

1924	2
1948	3 (including the Chairman)
1954	4
1955	8 (including the Chairman)
1956	6 (including the Secretary-cum-Chairman)
1957	5 (including the Secretary-cum-Chairman)
1958	6 (including the Chairman)

The Committee are surprised at the changes in the membership of the Board which was raised from four in 1954 to 8 in 1955 and has since been reduced to five. They cannot help feeling that in this case also as in the case of the post of Chairman, C.B.R. (para 13), the number of Members required for the Board, is not determined on any rational basis.

16. The Committee were given to understand that although the posts of Members of the Central Board of Revenue were held on a tenure basis, no fixed term had been prescribed for any of them. It was explained during evidence that what was meant by a tenure post was that there could be no permanent incumbent of that post and it could be held by any officer appointed thereto for the time being without any lien thereon. It was further explained that the post of Members were held by senior men who had wide experience in any of the Revenue Departments and would come to the Board at the end of their career. It was not possible to adhere to any fixed tenure in these cases. As however these men would after putting a period of service in the Board be eligible for promotion to higher posts, no one would in practice hold the posts of Members very long. Thus though no tenure had been fixed a tenure period of four to five years was observed in practice. It was also stated that it would fetter Government if a restriction by way of time limit was imposed.

17. While the Committee recognize the need for a certain degree of flexibility in these matters they feel that a question like the tenure of the membership of the Central Board of Revenue should not be left to be decided on *ad hoc* considerations altogether. In determining this matter it is necessary to consider not only the maximum period of service but also the minimum period for which the Members should be required to function. *The Committee, therefore, recommend that a tenure may be fixed for appointment of Members of C.B.R., leaving if necessary a margin for administrative convenience, so as to provide an opportunity for introducing new blood and fresh outlook in the C.B.R. from time to time.*

(iii) *Transaction of Business*

18. The Committee understand that the functions of the Central Board of Revenue are largely discharged by individual Members of the Board to whom specific functions are entrusted. Each Member

was individually responsible to the Minister in respect of the subjects allotted to him and acted directly under the orders of the Minister. The Members met together as a Board only for administrative matters for deciding points of common interest, such as, recruitment, promotion, etc.

19. In this connection, the Committee observe that Section 3 of the Central Board of Revenue Act, 1924, lays down that the Government could make rules for the purpose of regulating transaction of business by the Central Board of Revenue. The Central Board of Revenue (Regulation of Transactions) Rules, 1956, so framed, lay down as follows:

Rule 4: Save as otherwise provided by or under these Rules, business of the Board shall be transacted jointly by the Chairman and other members.

Rule 5: The Chairman may with the previous approval of the Central Government distribute the business of the Board among himself and other Members.

20. The Committee were informed that Rule 4 of the Central Board of Revenue Regulation of Business Rules required the Board to act jointly as a body in respect of such business the transaction of which was not "otherwise provided or under this Rule". The saving of Rule 4 was contained in Rule 5 which allowed the Chairman to distribute the business of the Board among himself and other Members. It was, therefore, contended that if the Chairman made distribution of business in accordance with Rule 5 and entrusted certain business solely to a particular Member of the Board every order made or done by the individual Member should be deemed to be the order or the act, as the case may be, of the Central Board of Revenue.

21. The Committee, however, feel that even though Rule 5 provides for distribution of work among the Members of the Board by the Chairman, the provisions of Rule 4 that the business of the Board should be transacted jointly by the Chairman and other Members is more important. For the sake of administrative convenience certain functions might have been entrusted to the individual Members but it is necessary that the responsibility for every action of each Member should rest jointly on the whole Board. The Committee are, therefore, not satisfied that the existing arrangement under which each Member is individually responsible to the Minister in respect of subjects allowed to him is wholly within the intention of the Rules or the Act.

22. In any case, they fail to appreciate the necessity of forming a Board unless Members of the Board function jointly in certain respects. *The Committee, consider that the Members of the Board should function jointly at least while taking important decisions such as those involving an interpretation of fiscal statutes, decisions on appeals filed by assesseees, etc. They, therefore, recommend that a list of functions of the C.B.R. where the Members would function jointly and individually may be drawn up separately and adhered to.*

B. Secretariat

(i) Staffing

23. The Secretariat of the Central Board of Revenue is organized in two wings—administrative wing and Technical Wing. The administrative wing deals with all matters connected with recruitment, conditions of service, promotion, leave, pension and other establishment matters connected with the headquarters organization and various attached and subordinate offices of the C.B.R. The strength of officers in this wing is 3 Deputy Secretaries including an O. & M. Officer, and 7 Under Secretaries.

24. The Technical Wing of the Central Board of Revenue deals with all matters arising out of the levy and collection of the various direct and indirect taxes. The strength of officers in this Wing is 8 Deputy Secretaries and 16 Under Secretaries. A chart showing the organisation of the Central Board of Revenue is given at Appendix I.

25. The strength of Deputy Secretaries and Under Secretaries according to the representative of the Ministry was generally based on the ratio of two Under Secretaries to one Deputy Secretary which was the standard. However, some adjustments among the different sections had to be made to meet the requirements of work. Some new posts of Deputy Secretaries were created to look after the work relating to the Wealth and Expenditure taxes so that greater attention could be paid to the new taxes in the matter of framing of rules and also of giving instructions on the spot to officers who might encounter various problems. But recently the Deputy Secretary in charge of work relating to Wealth tax had been transferred on promotion and his post had not been filled, the work having been combined with that relating to Expenditure tax and placed as an experimental measure in charge of one Deputy Secretary. It was stated that if this arrangement proved successful one post might not be filled up.

26. There are 5 posts of officers on Special duty in the C.B.R. against a sanctioned strength of 6. These posts were stated to have been created *ad hoc* in connection with special work as it was not easy to add to the regular sanctioned secretariat posts for the purpose of meeting a temporary emergency. One of these posts, is on the Customs side and 4 on the Income tax side. During the last two years the incumbent of the former post was occupied with the work connected with the Customs Reorganisation Committee of which he was a Member. At present he is entrusted with the work of revision of the Sea Customs Act, which might continue for about a year or so.

27. On the income tax side, one O.S.D. deals purely with judicial work namely appeals from High Courts to Supreme Court or from Tribunals to High Court etc. and referred to by the Commissioners

to Government. Another officer deals with the Income tax assessment matters which are referred to the C.B.R. These two posts are held by Officers of Income-tax department enjoying a status higher than that of Under Secretary but lower than that of a Deputy Secretary. It was thought that an Officer as junior as Under Secretary would not be sufficient and instead of creating a post of Deputy Secretary, *ad hoc* posts were created and filled by these officers for administrative convenience. The other two posts of O.S.Ds. in the Income-tax Wing are junior posts and were created to assist the Senior Officers in connection with the examination of the recommendations of Taxation Enquiry Commission and in bringing forward legislation. The work in this connection was expected to continue for another year or so. As soon as legislation was brought forward these two posts would be surrendered.

28. The Committee observe that the O.S.D. in the Income Tax Wing dealing with judicial work in the C.B.R. has been in existence for a long time. Further, while there were 3 O.S.Ds. in 1954, in 1956 and 1957 there were 7 O.S.Ds. *The Committee doubt whether it was necessary to create ad hoc posts and to appoint O.S.Ds. thereto for the work they are doing. Since the appointment of O.S.Ds. implied departure from normal rules the Committee feel that the practice of appointing them needs to be reviewed.*

29. The posts of Deputy Secretaries and Under Secretaries in the administrative wing are held by the officers of the I.A.S., Central Secretariat Service, Income-Tax Service, Indian Customs, etc. Corresponding posts in the Technical Wing are generally held by officers of the Income Tax, Customs Services etc.

30. The Section Officers, Assistants, Stenographers etc., are appointed by the Home Ministry who nominate candidates in the examination conducted by the U.P.S.C. for the purpose and Clerks are being recruited by the Ministry itself through the Employment Exchange.

31. The Committee understand that there is no provision for taking personnel from the Customs and Central Excise Departments as Technical Assistants in the Technical Wing of the C.B.R. nor is there any specific provision as such in the case of I.T. Department though a few such posts had been filled from the I.T. side. They were also informed that there was no fixed policy in this respect.

32. The Committee feel that since the C.B.R. is the co-ordinating agency for all the revenue departments it would be desirable to have persons with first hand knowledge of the working of the different departments under the C.B.R. at all levels. *They, therefore, recommend that there should be provision for periodical exchange of officers and staff between the C.B.R. and the field Officers.*

33. The Committee observe (*vide* Appendix II) that the strength of the Secretariat of the C.B.R.* has increased considerably since 1954. The principal increases in the different categories are indicated below:—

	1954	1958
Deputy Secretary	5	11
Under Secretary	12	23
O. S. D.	4	6
Section Officer	26	49
Asstts./UDCs	136	223
P. As & Stenographers	22	36
L. D. Cs.	153	216
Daftry	29	39
Peons	185	114

34. The Committee were informed that a part of this increase was due to the introduction of new taxes and duties. They fail to understand, however, how the new taxes and duties could be responsible for such increases of staff in lower categories. In this connection the Committee would point out that the C.B.R. was created (*vide* paras 7 & 8) to relieve the then Finance Department of the administrative functions and to make the Board a quick moving, efficient administrative organisation. *It is evident from the strength of the lower staff in the Secretariat of the C.B.R. as well as their channel of recruitment etc. that it is organised and functions like any other Ministry, i.e., with its usual trend of Secretariat noting, drafting and levels of scrutiny, partly probably because of the combination of Secretariat functions of the Department of Revenue and the administrative etc. functions of the C.B.R. The Committee feel that this arrangement is hardly likely to be conducive to efficient functioning of a body like the C.B.R. where quick decisions have to be taken on a variety of important administrative, executive and judicial problems, which would arise in the execution of the Revenue Laws of the country.*

35. The Committee understand that the Special Reorganisation Unit of the Department of Expenditure was examining the existing set-up of the Central Board of Revenue and that its report was awaited. *Nevertheless, the Committee consider that the organisation, the distribution of work and the work-load of officers and staff in various categories, the procedures for disposal of work, etc., in the Central Board of Revenue should be comprehensively reviewed.*

(ii) *Decentralisation and Delegation of powers.*

36. During the tours of the Study-Groups of the Committee, Members heard several complaints of delays on the part of the Central Revenues authorities in giving decisions on matters referred to them or under their consideration. Apart from delays on the part of the concerned officials, there also seemed to be a general impression among

the public that revenue authorities who had to deal with day to day matters did not have sufficient authority to take decisions on the spot and therefore had to refer a number of matters to the higher authorities including the Central Board of Revenue for giving decisions.

37. In this connection the Committee find the number of references from Commissioners and Collectors for interpretation of rules or decisions etc. in the C.B.R. as very significant.

Year	Income-tax	Estate Duty	Central Excise	Opium Deptt.	Customs
1955	432	} 72	282	216	} 6055
1956	499		950	224	
1957	626		300	316	

Besides these there were other references of administrative nature from the Subordinate Offices also.

38. The Committee observe that the number of references from the Collectors of Customs has been exceptionally large, while in other cases the number has been rising. In addition there would also be reference from subordinate authorities to the Collectors and Commissioners. *The Committee cannot help feeling that the magnitude of references received from subordinate offices is possibly a result of lack of adequate decentralisation and delegation of authority from the Central Board of Revenue to its subordinate organisations. They, therefore, recommend that the question of delegation of powers to subordinate authorities, i.e., Commissioners, Collectors and also officers working under them, be reviewed with reference to the present circumstances so as to facilitate the smooth working of the Revenue machinery.*

(iii) Research

39. The Taxation Enquiry Commission had recommended the setting up of a Tax Research Bureau attached to the Ministry of Finance to study the tax system as a whole and in its main constituents, i.e., Central, State, and local taxes; to keep under review the main developments in foreign tax systems; to serve as a co-ordinating agency for tax statistics and take steps to improve the statistics for purposes of fiscal analysis and research; to undertake from time to time special enquiries relating to the working of particular taxes or groups of taxes, the effects of direct taxation on savings and capital formation, the impact of certain taxes on particular industries, the overlap that may arise between Central and State commodity taxation, etc., and generally to aid Governments in the formulation of tax policies by providing factual material and technical advice.

40. The Committee were informed that this recommendation of the Commission was under consideration of the Department of Economic Affairs. *The Committee feel that the collection of data and study*
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thereof suggested by the Commission to be undertaken by the Tax Research Bureau are very important. They are surprised that a machinery does not already exist for undertaking such a study, since the absence of a machinery to study the working of the various taxes and the effects thereof on the people would hamper Government while they evolve the tax policies. The Committee, therefore, urge that early steps may be taken to set up a Tax Research Bureau in the Department of Revenue for advising the Government on fiscal matters.

C. Consultative Machinery

(i) Coordination with States

41. The Taxation Enquiry Commission had recommended the setting up under Article 263 of the Constitution of an All India Taxation Council representing the Central Government and all States Governments with the object of securing co-ordination to the extent necessary of the tax policy, tax legislation and tax administration as between the states themselves and as between the Union and the States. In this connection, the Commission observed that there was very great need for understanding and co-ordination between the Central Government and the states in the field of commodity taxes. Further they stated as follows:

“With the growing importance of public finance in our national economy, and the extent to which the Central, State and local constituents of the fiscal system are getting interlinked, it is important to develop an integrated and national approach to problems of taxation and of expenditure, whether in the Central or in the State-cum-local fields. There is also much greater need than before for the collection of data regarding the working of individual taxes with a view not only to assessing their financial results, but, even more, of evaluating their effectiveness in securing the objectives of fiscal policy other than those relating to purely revenue considerations”.

42. The Committee were informed by the Ministry that the recommendation of the Commission in this respect was still under examination of the Department of Economic Affairs and in the meantime co-ordination was being secured through the agency of the National Development Council on which all the States were represented. *The Committee feel that since the Centre, the states as well as the local bodies, would have to secure the maximum resources for the execution of the Five Year Plans it is of utmost importance that there should be co-ordination among the Governments in raising the revenue requirements. They, therefore, consider this recommendation of the Commission as very important and are surprised that Government have not considered it with that urgency which it merited.*

(ii) Consultation with public

43. The tax policy is laid down by Government but its administration is left to the Central Board of Revenue. It is obvious that to a

large extent the tax policy would be judged by the public by the manner in which it is administered. It is, therefore, necessary that there should be continual effort to improve the system of administration so that the tax burden on the people is not felt. The Committee feel that in this matter it would be invaluable to have a consultative machinery at each important level of administration where representatives of the tax-payer might be provided a forum to point out the defects in the system of tax administration they might be experiencing and to suggest possible remedies therefor.

44. The Committee understand that Advisory Committees have been formed for each of the Collectorates of Customs and Excise but that no such Committee has been appointed for Income-tax and other direct taxes.

45. The Committee also understand that the Customs Reorganisation Committee has recommended the creation of Customs Advisory Council at the Centre and that steps are being taken to constitute the Council. There is, however, no such Council either for excise or for the direct taxes.

46. During evidence the Committee were informed that Government was fully alive to the need for continuous consultation with the public and that close contact was maintained between the Departments and the public. It was, however, stated that the desirability of having a Central Advisory Council for direct taxes had not been thought of before. The Customs Advisory Council was really thought of on the basis of an interim recommendation by the Customs Reorganisation Committee. As no such suggestion had been made in respect of other taxes the desirability of setting up such Councils for them had not been considered. *The Committee, while welcoming the steps taken so far to associate the public in revenue administration by means of Advisory Committee set up at the Collectorates of Central Excise and Customs and the Customs Advisory Council at the Centre, cannot but feel that these measures are being adopted on an ad hoc basis and it is necessary to have a common policy for all the taxes in this respect.*

47. During evidence the Committee enquired if it would be feasible to set up a common Advisory Council for all the taxes at the Centre and were informed that such a Council would not be able to achieve very much because procedurally the administration of the direct taxes and the indirect taxes was different. Besides, a common Council could only discuss broadly the revenue policy of the Government whereas it might not be possible for Government to discuss the details of revenue policy in public. *The Committee welcome the proposal for setting up the Customs Advisory Council at the centre and hope that the Council will start functioning without further delay. They also recommend that similar central advisory councils may be set up to advise the Government in regard to other taxes and duties.*

IV

FUNCTIONS OF THE CENTRAL BOARD OF REVENUE

A. Administration of Laws

48. The revenue laws which are administered by the Board are:

- (i) Sea Customs Act, 1878
- (ii) Land Customs Act, 1924
- (iii) Central Excises & Salt Act, 1944
- (iv) Income-tax Act, 1922
- (v) Excess Profits Tax Act, 1940
- (vi) Business Profits Tax Act, 1947
- (vii) Estate Duty Act, 1953
- (viii) Wealth Tax Act, 1957
- (ix) Expenditure Tax Act, 1957
- (x) Gift Tax Act, 1958
- (xi) Opium Acts, 1857 and 1878
- (xii) Dangerous Drugs Act, 1930
- (xiii) Railway Passenger Fares Act, 1957
- (xiv) Stamp Act, 1899.

49. The Committee were informed that the Law Commission was considering the question of codification of laws relating to direct taxes while steps had already been taken to revise the Sea Customs Act. They understand, however, that the Land Customs Act and the Central Excise and Salt Acts, particularly the latter Act, were not suited to the changed conditions in the country. *The Committee, therefore, suggest that steps may be taken to review all the existing revenue laws with a view to consider the desirability of revising them to suit the present circumstances in the country and also to codify them as well as to simplify them as much as possible.*

50. The administration of the Indian Stamp Act was a responsibility of the Central Board of Revenue. The supply and distribution of all kinds of stamps was also being done by the Central Board of Revenue for "historical reasons". *The question of entrusting the supply and distribution of stamps to the Central Stamps Stores of the Department of Economic Affairs was, however, stated to be under consideration. In this connection, the Committee feel that the working of various departments should be reviewed from time to time and individual historical anachronisms, if any, eliminated.*

B. Statutory functions

51. The statutory functions of the Central Board of Revenue are classified under the following four categories:

- (i) Administrative functions
- (ii) Executive functions
- (iii) Rule-making functions; and
- (iv) Appellate, review or revisionary functions,

(i) *Administrative functions*

52. The Board exercises supervision and control over the several administrative and subordinate authorities in the execution of powers vested in them under the various Acts. Besides, it issues orders, instructions and directions of a general or broad nature to the various subordinate authorities with a view to securing uniformity in departmental practice and procedure in the administration of the different revenue laws. The Committee understand, however, that there is a wide-spread impression that there is want of uniformity among the various Collectorates of Customs and Central Excise. *They feel that under the existing arrangement where there is little or no direct liaison between the Central Board of Revenue and the tax-paying public, cases of lack of uniformity might not come to the notice of the Board. The Committee feel that if Advisory Council recommended in para 47 above were to be constituted, it would go a long way to improve the position in this respect.*

53. The Committee were informed that in discharging their administrative functions the Members of the Central Board of Revenue visited the field offices occasionally. During these visits the Members discussed problems with the Commissioners and Collectors. They also met representatives of the trade and industry who generally sent in advance the points of importance which they might wish to discuss with Members. Minutes were stated to be recorded of all such meetings and after they were approved by the Board circulated together with the instructions of the Central Board of Revenue, where necessary, to the respective authorities for necessary action. As regards the frequency of the visits the representatives of the Ministry stated that the jurisdiction of the Central Excise Member was far flung and he visited as many important places as he could in a year. It was admitted that the Excise Member might not be able to visit any place more than once a year. So far as the Member in charge of Customs was concerned, he invariably paid two visits to each of the ports. The Members in charge of Income-tax and Estate Duty also went round in the same manner. Appendix III gives the details of the tours undertaken by each Member during 1956-57, 1957-58 and 1958-59.

54. It has been pointed out to the Committee by certain representative bodies of trade and industry that they did not at present have adequate opportunities to represent their difficulties before the
2199 (Aii) LS.—4.

Members of the Board. They felt that the visits of the Members of Central Board of Revenue were somewhat rare and infrequent.

55. In this connection, it would be relevant to recall the statement (*vide* para 8) made by the then Finance Secretary while introducing the Central Board of Revenue Bill in the Council of States in 1924 wherein he envisaged that the Members of the Board would be constantly visiting the main centres of the country, interviewing frequently the important Chambers of Commerce and other representatives of the tax-payers. It was stressed that efficient administration of a Revenue Department implied that the revenue was collected with minimum inconvenience and that the public should have opportunities of representing and discussing their grievances.

56. In this connection, the Committee were informed by some trade Associations and Chambers of Commerce etc. that they were not informed of the action taken by the C.B.R. on points raised by them during discussion with Members of C.B.R. Further there was also feeling that assurance given by Members of C.B.R. were seldom carried out. *The Committee, therefore suggest the action taken by the C.B.R. on the suggestions etc. made by the various Chambers of Commerce, Trade Associations etc. during their discussions with the Members on their tours or otherwise should invariably be communicated to the concerned parties and also published in the proposed bulletin wherever possible.*

57. Judging from the impression carried by the various trade bodies in the country, *the Committee feel that it would be desirable for the Members of the Central Board of Revenue to visit various centres for holding discussions etc. more regularly and frequently, particularly, keeping in view the purpose with which the Board was set up initially so that the public might have adequate opportunity to represent their grievances.*

(ii) *Executive functions*

58. Determination of particular matters arising under the different Acts other than procedural is sometimes required by law to be made only by the Central Board of Revenue and not by any subordinate authorities. By virtue of this authority the Central Board of Revenue receives a number of references from Commissioners and Collectors for decision on matters of dispute and interpretation of rules, regulations etc., issued under the various fiscal statutes. The Committee, however, understand that no separate record was kept of such references received in the Central Board of Revenue and that they were mixed up with the general receipts of the office. *The Committee consider it desirable that a separate record should be kept of all references received by the Central Board of Revenue seeking interpretation of and decisions under the statutes and the rules. The record might be reviewed periodically with a view to examine, firstly, whether they indicate any general defect in the system of law and, secondly, whether the interpretations of and decisions given from time to time on individual references fit into the general scheme and purpose*

of the law. Such a periodical review, the Committee feel, would facilitate recodification wherever necessary and prevent conflicting decisions.

59. It was represented to the Committee that sometimes orders issued by the Central Board of Revenue embodying instructions and interpretations with regard to certain sections of law and rules were not made available to the public and that when they were implemented by the Department the public would be in the dark as to the basis on which the Department would have acted. It was, therefore, suggested that all instructions issued to the departmental authorities with regard to administration of the various laws and rules should be published. It was also suggested that ruling given by different Collectors and Commissioners should also be co-ordinated and published for public information.

60. The Committee were informed by the representatives of the Central Board of Revenue that notifications, orders and instructions which were considered to be of interest to trade and industry were endorsed to all Chambers of Commerce and other recognized representative trade organizations. Some of the notifications were published in the Gazette of India. In some cases trade notices were also issued by the Collectors of Central Excise. The Central Excise Manual and the Indian Customs Tariff Guide also contained the orders and rulings issued from time to time and these books were priced publications which were available to the public.

61. In this connection the Committee were informed by some trade associations, chamber of commerce etc. that such notifications and orders, interpretations etc. issued by the C.B.R. and the Subordinate Officers as were endorsed to the Chambers of Commerce were actually sent to a few major Chambers of Commerce etc. only and not to the smaller chambers and other similar bodies. *The Committee, would, therefore, suggest that a comprehensive list of all the Chambers of Commerce and other trade bodies in the different parts of the country to whom notifications, orders, etc. should be sent by the C.B.R. and Collectors, Commissioners etc. should be drawn up and reviewed from time to time.*

62. The Committee, however, understand that under the existing arrangement all the relevant orders and notifications issued on a particular subject from time to time are not available in a consolidated form and that the Excise Manual and the Indian Customs Tariff Guide published by the Central Board of Revenue are a bundle of corrections and footnotes which make it difficult for the public to keep themselves abreast of the latest decisions on any subject. *The Committee, therefore, suggest that the Central Board of Revenue might bring out monthly or quarterly bulletins embodying the various rules, regulations, notifications, interpretations and instructions issued during the period for the use of the public and that these rules and orders might further be consolidated annually by bringing out revised editions of the manual.*

(iii) *Rule-making powers*

63. Under the various Acts the Department of Revenue is empowered to make rules for carrying out the purpose of several Acts while the Central Board of Revenue is empowered to make rules for carrying out the purpose of the Acts subject to the control of the Department of Revenue.

64. The Committee were informed that the draft rules which were framed under these powers were circulated to enable the public to put forth their objections, if any, thereto before the rules were issued. It was, however, represented to the Committee by certain trade associations, etc., that only one week's time was allowed at present for this purpose and that it was not adequate. It was suggested that at least six to eight weeks should be provided therefor so that the affected parties could make a close scrutiny of the draft rules and indicate their views to the Central Board of Revenue. It was also represented that previously the Finance Bill used to go to a Select Committee of Parliament before it was passed and the business interest represented in the Parliament could express their views with regard to the provisions of the Act in that Committee. Since, however, the Finance Bills were no longer discussed by any Select Committee and the rules framed under the Acts also were only laid on the Table of the House and not considered by any Committee there was little opportunity to the public or to the Members of Parliament to point out the defects contained therein or difficulties they might cause to the public. It was also represented to the Committee that some of the rules appeared to have been framed without taking into account the peculiar conditions under which they had to be operated with the result that the rules were sometimes anomalous and difficult to adhere to. *The Committee recommend that greater opportunity be given to the public to express their views on proposed legislation or rules.*

(iv) *Appellate functions of the Central Board of Revenue*

65. One of the functions of the Central Board of Revenue is to receive appeals against the orders of subordinate authorities. As there is a separate Income-tax Appellate Tribunal to deal with the appeals under the Income-tax Act, the functions of the Central Board of Revenue in this respect are, however, limited.

66. The Committee were informed that the appeals received in the Board were dealt with by the respective Members individually. In this connection a statement showing the number of appeals and revision petitions received in the Central Board of Revenue and the number of cases settled during the three years from 1955 to 1957 and the number of cases outstanding at the end of each of those years is given in Appendix IV. *It is observed therefrom that the number of revision petitions bears a high proportion to the number of appeals. The Committee feel that this seems to suggest that the appellants are*

not generally satisfied with the decisions given on appeals. They, therefore, consider that it would be desirable if the appeals are considered in the Board by a Bench of two or more Members instead of by individual Members:

67. Under the various revenue laws revision petitions against orders on appeal passed by the Central Board of Revenue lie to the Government. Previously such petitions used to be dealt with by a Member of the Central Board of Revenue other than the Member who dealt with the appeal in question. The Taxation Enquiry Commission criticised this arrangement and recommended that a separate Tribunal should be set up to deal with revision petitions. The Committee were informed that this recommendation of the Commission had not been accepted. Giving the reasons for not accepting the recommendation, it was stated on behalf of the C.B.R. as follows:—

“While considering this recommendation the Board took into account their statement that the Customs and the Central Excise Departments, if they were to function efficiently, must not be tied down by scrupulous regard for technical procedure and that smuggling of dutiable or banned goods on the Customs side and fraudulent clearance without payment of excise duty on the Central Excise side, are a menace which have to be firmly and quickly dealt with in the interest of revenue. It was apprehended that a purely Judicial authority would place undue emphasis on technical breaches of procedure and might make efficient working of the department difficult, particularly when most of Central Excise cases relate to smuggling and breaches of rules and do not involve any major question of law. Due regard was, however, given to the public criticism that officers deciding cases are likely to take a departmental view and their decisions influenced by the revenue interest of Government.”

However, since 27th March, 1957 revision petitions against the decisions of the Central Board of Revenue are dealt with by two officers (and not as had been till then the practice, by a single officer), one of them being a Member of the Central Board of Revenue (other than the Member who had heard the case at the appeal stage) as Joint Secretary of the Ministry of Finance (at present this is done by the Chairman, C.B.R., in his capacity as Additional Secretary to the Government) and the Joint Secretary of the Ministry of Law. This procedure did not affect, however, the disposal of revision petitions against the orders of Collectors.

68. The Committee consider, however, that even the present arrangement is not very satisfactory. Under the Act the appeals over the orders of a Collector of Customs or Excise lie with the Central Board of Revenue. Although according to the distribution of work in

the Central Board of Revenue appeals are dealt with by the individual Members, they are deemed to have been disposed of by the Central Board of Revenue itself. The Act, therefore, provides for revision petitions against such decisions of the Board being made to the Government. These revision petitions are, however, again considered by the Chairman, C.B.R. even though as Additional Secretary to the Government and assisted by a Joint Secretary of Ministry of Law. The Committee feel that as a result the purpose of the law is not fulfilled. *They, therefore, recommend that the feasibility of setting up a separate Tribunal to deal with revision petitions independently of the Central Board of Revenue as suggested by the Taxation Enquiry Commission might be reconsidered.*

69. The number of cases of appeals and revision petitions pending at the end of each year (*vide* statement in Appendix IV) bears a very high proportion to the number of appeals and revision petitions received during the respective years. There has also been a marked increase in certain years. The Committee feel that the figures are suggestive of delays in the disposal of the appeals and revision petitions. Since usually the duties would have been recovered on all cases on which appeals are filed, the Committee consider that the delay in disposal of the appeals is likely to cause much hardship to the public. *They, therefore, recommend that suitable steps be taken to expedite the disposal of appeals and revision cases and to clear the outstanding cases quickly.*

BALVANTRAY G. MEHTA,
Chairman,
Estimates Committee.

NEW DELHI;
The 28th March, 1959.

APPENDIX I

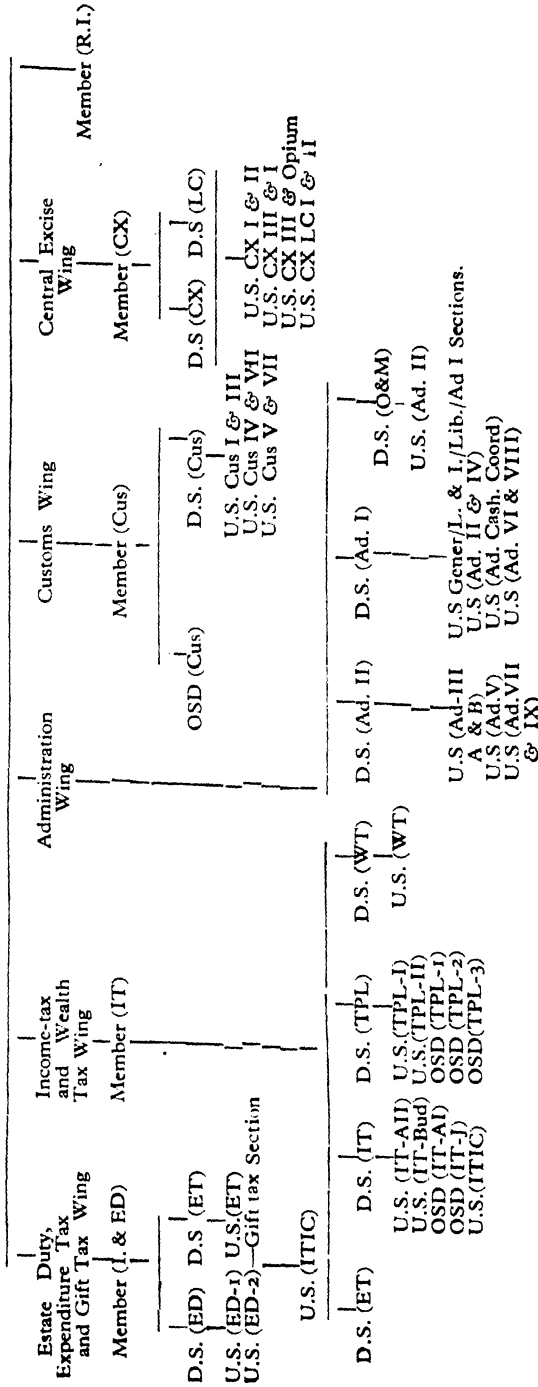
(Vide Para's 10 & 24)

ORGANISATION CHART OF DEPARTMENT OF REVENUE—C.B.R.

MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

Secretary—Dept. of Revenue & Economic Affairs

Add. Secretary—EX-OFFICIO CHAIRMAN C. B. R.



NOTE.—The Two Deputy Secretaries in-charge of Administration are also under the control of the 4 members in that all work relating to the Administration of the particular Department with which each member is concerned has to be submitted by them to the concerned member.

APPENDIX II

(Vide Para 33)

Statement showing the staff in different categories in C.B.R. (Head quarters) as on 1st September during the last Five Years.

	1-9-1954	1-9-1955	1-9-1956	1-9-1957	1-9-1958						
Category	1	2	3	4	5	6	7	8	9	10	11
	Sanc- tioned strength	Working strength	Sanc- tioned strength	Working strength	Sanc- tioned strength	Working strength	Sanc- tioned strength	Working strength	Sanc- tioned strength	Working strength	Sanc- tioned strength
1. Secretary . . . . .	..	..	..	..	..	I	I	I	I	**I	*..
2. Addl. Secy. Ex-officio Chairman C.B.R. . . . .	..	..	..	I	I	..	..	..	..	I	I
3. Members (Jt. Secy.)	4	4	7	7	5	5	4	4	4	4	3
4. Dy. Secy.	5	5	7	7	5	10	9	9	9	10	10
5. O&M Officer . . . . .	..	..	..	..	..	I	I	I	I	I	I
6. C.I.T. on Spl. Duty . . . . .	..	..	..	..	..	..	..	I	..	..	..

	10	10	10	10	10	16	12	18	18	21	21
7. Under Secretary											
8. Sr. Investigating officer	2										
9. Jr. Investigating officer	3	1									
10. Research Officer	1										
11. Estate Duty Officer	2	1	2	1	2	1	1	2	1	2	2
12. Officer on Special Duty	4	3	5	4	7	7	7	7	7	6	5
13. Private Secretary			1	1	1	1	1	1	1	1	1
14. Section Officer	26	26	30	30	36	36	36	45	45	49	46
15. Appraiser					1			1		1	
16. Investigator			6	3	6		5				
17. Asstts. & U.D.Cs.	136	131	155	146	199	167	167	210	199	223	214
18. Cashier	1	1	1	1	1	1	1	1	1	1	1
19. Librarian	1	1	1	1	1	1	1	1	1	1	
20. P. As. & Stenos	22	22	31	26	36	28	28	36	35	36	35
21. L.D. Clerks	153	151	157	152	202	170	170	205	191	216	194
22. Staff Car Driver								1	1	1	1
23. Scooter driver										2	2
24. Gestetner Operator			2		2	2	2	2	2	2	2
5 Daftry	29	28	31	28	37	37	37	39	39	39	38
26. Jamadar	7	6	5	5	6	6	6	5	5	5	5
27. Peon	85	74	97	85	108	104	104	115	112	114	113

	1	2	3	4	5	6	7	8	9	10	11
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28.	Sweeper	.	.	4	.	4	4	4	4	5	5	5	5
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INCOME-TAX INVESTIGATION COMMISSION

1.	Chairman	.	.	I
2.	Commissioners	.	.	2
3.	Secretary	.	.	I	I

TOBACCO EXPERT COMMITTEE

1.	Deputy Secretary	.	.	.	.	.	.	.	.	.	.	.	.
2.	Superintendent	.	.	.	.	.	.	.	.	.	.	.	.
3.	Stenos	.	.	.	.	.	.	.	.	.	.	.	.
4.	Steno-typist	.	.	.	.	.	.	.	.	.	.	.	.
5.	Assistant	.	.	.	.	.	.	.	.	.	.	.	.
6.	L.D. Clerks	.	.	.	.	.	.	.	.	.	.	.	.
7.	Peon	.	.	.	.	.	.	.	.	.	.	.	.

* In addition Director of Revenue Intelligence and ex-officio Member, C.B.R.

** Secretary both the Deptt. of Revenue and the Deptt. of E.A.

APPENDIX—III

(Vide para 53)

Statement showing the tours undertaken by the Members of Central Board of Revenue during 1956-57, 1957-58, 1958-59.

Shri A. K. Roy—Chairman C.B.R.*
1956-57

Dates	Duration in days	Places of visit
21—25-3-56	5	Bombay
21—26-5-56	6	Calcutta
27—30-5-56	4	Madras
4—5-6-56	2	Bangalore
8—10-6-56	3	Bombay
20—24-6-56	5	Calcutta
4—6-2-57	3	Bombay
13—17-2-57	5	Calcutta
21—22-2-57	2	Nagpur
	35	
	1957-58	
3—4-4-57	2	Bombay
5-4-57	1	Cochin-Coimbatore-Wellington
6-4-57	1	Wellington
7-4-57	1	Coimbatore-Madras
27-4-57	1	Lucknow Kanpur
28-4-57	1	Kanpur
20—24-6-57	5	Calcutta
10—14-10-57	5	Bombay
4—8-11-57	5	Calcutta
27-11-57	1	Bombay
28-11-57	1	Cochin-Calicut
29-11-57	1	Coimbatore
30-11-57	1	Cochin
1-12-57	1	Bombay
16—17-1-58	2	Dhanbad
18-1-58	1	Ranchi-Muri
19-1-58	1	Calcutta
	31	

*Now Secy. Deptt. of Revenue & Economic Affairs.

Dates	Duration in days	Places of visit
<i>1958-59</i>		
11—16-4-58	6	Bombay
24-9-58	1	Calcutta
14-10-58	1	Jamshedpur-Rourkala
15-10-58	1	Calcutta
12—13-11-58	2	Calcutta
20—22-12-58	3	Calcutta
5—7-1-59	3	Bombay
4—5-3-59	2	Bombay
<hr/>		
19		
<hr/>		
<i>Shri E. S. Krishna Moorthy—Member (Customs)*</i>		
<i>1956-57</i>		
5—10-4-56	6	Calcutta
6—12-5-56 ¹	7	Bombay
26—6—3-7-56	8	Madras
4—7-7-56	4	Cochin
8—10-7-56	3	Calicut
26—27-9-56	2	Madras
28—9—13-10-56	16*	Cochin * Remained on casual leave for 12 days.
14—17-10-56	4	Madras
2—7-3-57 ²	6	Bombay
27-3-57	1	Bombay
28—29-3-57	2	Poona
<hr/>		
46		
<hr/>		
<i>1957-58</i>		
30—3—1-4-57	3	Bombay
2—3-4-57	2	Cochin
4—6-4-57	3	Madras
26-4-57	1	Lucknow
2—4-5-57	3	Calcutta
6—8-5-57	3	Calcutta
25-5-57	1	Kasauli
23—26-6-57	4	Bombay
12—17-9-57	6	Bombay
<hr/>		
26		
<hr/>		

*Appointed Additional Secretary, Dept. of Revenue and Ex-Officio Chairman C.B.R. from August, 1958.

Dates	Duration in days	Places of visit
<i>1958-59</i>		
17-5-58	1	Calcutta
18—19-5-58	2	Visakhapatnam
20—24-5-58	5	Madras
25—27-5-58	3	Cochin
2—7-7-58	6	Bombay
13-10-58	1	Baroda-Ahmedabad
14-10-58—16-10-58	3	Bombay
5—6-11-58	2	Bangalore
7-11-58	1	Madras
15-11-58	1	Bombay
21-11-58	1	Amritsar
14-12-58	1	Jullunder
5—6-1-59	2	Calcutta
11—12-1-59	2	Nagpur
31		

Shri B. N. Banerjee—Member (Central Excise)

1956-57

4-4-56	1	Bhopal/Itarsi
5—6-4-56	2	Nagpur
26-4-56	1	Bombay
27-4-56	1	Belgaum
28-4-56	1	Damodarmarg-Dharwar
29-4-56	1	Karwar
30-4-56	1	Belgaum
1—3-5-56	3	Bombay
2—4-6-56	3	Mussorie
5-6-56	1	Saharanpur
6—7-6-56	2	Dehradun
8-6-56	1	Chakrata-Dehradun
9-6-56	1	Risikesh-Hardwar/Roorkee
19—25-6-56	7	Calcutta
21-7-56	1	Bangalore-Mysore
22-7-56	1	Mysore
23—24-7-56	2	Bangalore
25-7-56	1	Anantapur-Kurnool
26-7-56	1	Kurnool
27—29-7-56	3	Hyderabad
20-8-56	1	Mehsana-Viramagam
21-8-56	1	Viramgam
22-8-56	1	Dwarka-Okha
23—24-8-56	2	Jamnagar
25-8-56	1	Bhuj-Kandla
26-8-56	1	Palanpur

Dates	Duration in days	Places of visit
4-9-56	1	Calcutta
5-9-56	1	Bagdogra-Jalpaiguri-Haldibari
6-9-56	1	Kalimpong
7-9-56	1	Pedong/Kalimpong
8-9-56	1	Siliguri/Bagdogra
9-10-9-56	2	Calcutta
26-28-9-56	3	Calcutta
4-10-56	1	Jammu-Kud
5-8-10-56	4	Srinagar
9-10-56	1	Qazikud
10-10-56	1	Jammu
25-11-56	1	Lucknow-Bara Banki
26-11-56	1	Banaras-Ghazipur
27-11-56	1	Banaras
22-12-56	1	Calcutta
23-12-56	1	Agartala
24-25-12-56	2	Imphal
26-12-56	1	Silchar
27-12-56	1	Gauhati-Shillong
28-29-12-56	2	Shillong
30-12-56	1	Gauhati
31-12-1-1-57	2	Calcutta
23-1-57	1	Bombay
24-1-57	1	Mangalore
25-1-57	1	Calicut-Cochin
26-1-57	1	Cochin
27-1-57	1	Coimbatore
28-30-1-57	3	Bangalore
7-9-2-57	3	Calcutta
7-3-57	1	Rajkot
8-3-57	1	Varval
9-3-57	1	Junagadh
10-3-57	1	Rajkot
88		
1957-58		
26-4-57	1	Kotah-Bhawanimandi-Shamgarh-Kotah
27-4-57	1	Jalawar-Kotah
7-8-6-57	2	Jabalpur
9-13-6-57	5	Bombay
13-6-57	1	Deolali
14-6-57	1	Nasik Road
30-6-7-7-57	8	Simla
25-7-57	1	Bombay
26-7-57	1	Jamnagar
27-7-57	1	Rajkot
28-7-57	1	Bombay

Dates	Duration in days	Places of visit
3-8-57	1	Amritsar
15-17-8-57	3	Bombay
6-9-57-7-9-57	2	Rajkot
8-9-57	1	Bombay
19-24-9-57	6	Hyderabad
9-10-57-10-10-57	2	Bareilly
11-10-57	1	Lucknow
12-10-57	1	Kanpur
3-11-57	1	Dehri-on-sona, Arrah, Patna, Muzaffarpur.
4-11-57	1	Sagauli-Raxaul-Muzaffarpur
5-7-11-57	3	Patna
7-11-57	1	Rajgir
8-11-57	1	Biharsharif-Gaya
9-10-12-57	2	Ghazipur.
5-7-1-58	3	Madras
8-1-58	1	Guntur-Vijaywada
9-1-58	1	Kovvur-Rajahundry-Vishaka- patnam
10-1-58	1	Calcutta
15-17-1-58	3	Calcutta
18-1-58	1	Cooch-Bihar-Gitaldae
19-21-1-58	3	Calcutta
15-3-58	1	Jhalawar Road-Neemuch
16-3-58	1	Neemuch-Ratlam
	64	
1958-59		
27-3-58	1	Bombay
28-3-58	1	Ahmedabad-Viramgam
29-3-58	1	Rajkot
30-3-58	1	Porbandar-Bombay
5-4-58	1	Calcutta
6-4-58	1	Agartala
7-4-58	1	Gauhati-Mohanbari*
8-4-58	1	Digboi
9-4-58	1	D'garh-Calcutta

*Also visited Tinsukia, Makum, Digboi, Ledo-Road, Jayarampur, Nompong.

Dates	Duration in days	Places of visit
9-5-58	1	Abu Road-Mount-Abu
10-5-58	1	Do.
5-6-8-58	2	Jodhpur
7-8-58	1	Jaipur
23-24-8-58	2	Agra
29-9-58	1	Dehra Dun
30-9-58	1	Lucknow
13-15-9-58	3	Baroda
16-9-58	1	Bulsar-Vapi-Surat
6-8-10-58	3	Bombay
9-10-58	1	Nagpur
10-10-58	1	Kanhan-Nagpur
11-10-58	1	Wardha
4-7-11-58	4	Bangalore
8-11-58	1	Simsa
24-28-1-59	5	Calcutta
29-1-59	1	Ranaghat-Geda/Banpur/Calcutta
30-1-1-2-59	3	Calcutta
	42	

Shri V. V. Chari—Member (Income-Tax)

1956-57

9-4-56	1	Nagpur
10-4-56	1	Jabalpur
11-4-56	1	Nagpur
11-5-56	1*	Madras *On casual leave on 12 & 13-5-59
14-5-56	1	Coimbatore-Ooty
15-5-56	1	Cochin
16-5-56	1	Trivandrum
17-20-5-56	4	Madras
20-22-5-56	3	Bangalore
29-30-6-56	2	Patna
1-7-56	1	Hazaribagh
2-7-56	1	Ranchi
3-7-56	1	Gomoh
17-8-56	1	Kanpur
18-20-8-56	3	Lucknow
16-19-10-56	4	Hyderabad
22-26-11-56	5	Bombay
18-22-1-57	5	Calcutta
	37	

Dates	Duration in days	Places of visit
1957-58		
31-3-1-4-57	2	Bombay
24-29-9-57	6	Bombay
31-1-1-2-58	2	Nagpur
2-3-2-58	2	Bombay
4-5-2-58	2	Ahmedabad
5-6-2-58	2	Baroda
19-22-5-57	4	Madras
24-27-5-57	4	Bangalore
	24	
1958-59		
9-12-9-58	4	Calcutta
13-9-58	1	Nagpur
	5	
Shri K. S. Sundar Raju—Member (Income-Tax Inspection & Estate Duty)		
1957-58		
28-3-6-4-57	10	Madras
3-7-6-57	5	Calcutta; visited Bangaon, Petrapole Road & Petrapole on 5-6-57
8-6-57	1	Patna
26-27-9-57	2	Lucknow
9-15-1-58	7	Bombay
3-4-2-58	2	Madras
5-7-57	1	Nagpur
6-7-57	1	Hyderabad
7-11-7-57	5	Bangalore
4-8-57	1	Nagpur
	35	
1958-59		
31-3-1-4-58	2	Ahmedabad
16-23-5-58	8	Madras
30-6-1-7-58	2	Bombay
20-21-7-58	2	Nagpur
3-4-8-58	2	Bombay
22-23-9-58	2	Bombay

Dates	Duration in days	Places of visit
24—25-9-58 . . .	2	Nagpur
29-9—4-10-58 . . .	6	Calcutta
2—4-11-58 . . .	3	Hyderabad
5—8-11-58 . . .	4	Bangalore
30—31-12-58 . . .	2	Lucknow
12—13-1-59 . . .	2	Hyderabad
14—18-1-59 . . .	5	Madras
19—20-1-59 . . .	2	Bangalore
21—22-1-59 . . .	2	Trivandrum
	46	

*Shri Indrajit Singh—Member (Income-Tax Reorganisation)**

1956-57		
17-4-56	1	Bombay
26-4-56	1	Rohtak
29-4-56 & 30-4-56	2	Ambala
10-5-56 to 12-5-56	3	Bombay
14-5-56 & 15-5-56	2	Calcutta
17-5-56 & 18-5-56	2	Bombay
23-5-56 & 24-5-56	2	Ambala
30-5-56	1	Meerut
31-5-56	1	Meerut, Saharanpur
10-6-56 to 13-6-56	4	Ootacamund
14-6-56	1	Madras
	20	

†*Shri A. C. Bose—Member (IT Inspection & Estate Duty)*

1956-57		
8-5-56	1	Jaipur
9-5-56 & 10-5-56	2	Ahmedabad
5-6-56 to 10-6-56	6	Calcutta
11-6-56 & 12-6-56	2	Lucknow
	11	

Shri S. D. Nargolwala—Member (Inspection & Organisation Customs & Central Excise)

3-9-56 to 7-9-56	5	Bombay
21-9-56 to 3-10-56	13	Simla
15-10-56 to 20-10-56	6	Bombay
	24	

*Relinquished charge of the post of Member (ITR) on the 1st August 1956.

†Relinquished charge of the post on the 24th July 1956.

‡Relinquished charge of the post in November 1956.

Information regarding the dates, places and duration of visits to the various field formations by Shri B. B. Barman, Director, Revenue Intelligence and *ex-officio* Member, Central Board of Revenue.

Shri B. B. Barman—Appointed *ex-officio* Member, CBR w.e.f. 29th August 1958.

1958-59

Date	Duration	Place of visit	
15-10-58	1 day	Patna	
16-10-58 & 17-10-58	2 days	Calcutta	
4-11-58 to 7-11-58	4 days	Bangalore	
8-11-58	1 day	Mysore	
9-11-58	1 day	Bangalore	
21-11-58	1 day	Amritsar	
25-12-58 & 26-12-58	2 days	Patna	During Dec. 1958, Shri Barman officiated as Member, CBR & <i>ex-officio</i> Jt. Secretary to Govt.
27-12-58	1 day	Rajgir	
28-12-58 to 30-12-58	3 days	Calcutta	
25-1-59 & 26-1-59	2 days	Patna	
27-1-59 to 29-1-59	3 days	Calcutta	
	21		

APPENDIX IV

(Vide para 66)

Statement showing Appeals and Revision petitions Received in C.B.R.

CENTRAL EXCISES :

Central Excise—Appeals

Year	No. of applications pending	Fresh appeals etc. received	No. of cases settled in the year	No. of cases pending at the end of the year
1955 .	214	393	353	254
1956 .	254	436	400	290
1957 .	290	149	332	107
<i>Central Excise—Revision Applications</i>				
1955 .	447	598	609	436
1956 .	436	817	766	487
1957 .	487	795	843	439

CUSTOMS :

Appeals

Year	No. of applications pending	No. of fresh appeals etc. received	No. of cases settled in the year	No. of cases pending at the end of the year
1955 .	177	1482	784	875
1956 .	875	724	573	1026
1957 .	1026	755	1297	484
<i>Revision petitions</i>				
1955 .	1297	1107	1893	1011
1956 .	1011	2309	573	1315
1957 .	1315	2251	1297	1933

APPENDIX V

Statement showing the summary of conclusions/recommendations of Estimates Committee contained in the Report.

Sl. No.	Para No.	Conclusions/Recommendations
1	2	3
1	9	The Committee feel that in combining the Secretariat functions of the Department of Revenue and administrative functions of the C. B. R. in the same persons, in India the propose of C. B. R. Act has been largely defeated. The Committee therefore recommend that the existing position may be reviewed ensuring at the same time that any reorganisation does not result in increase in the establishment.
2	12	The Committee feel that arrangements under which the posts of Secretaries of Department of Revenue and Department of Economic Affairs are combined and held by the same person is a good one and recommend that the same arrangement may continue even in future.
3	13	The Post of Chairman C. Br. R. underwent six changes within ten years from 1948 to 1958. The Committee are not aware whether these changes were made on organisational considerations or on personal considerations. Nevertheless, they feel that such changes <i>re</i> not conducive to sound administration. The Committee, therefore, recommend that Government might work out a sound pattern of organisation for the Department and adhere to that pattern so that the benefits of that organisation might be derived.
4	14	The Committee understand that the functions of Chairman, C. B. R. are to co-ordinate among the members, of the C. B. R. and to deal with Revision petitions. If the recommendations in respect of review of appellate functions of C. B. R. are accepted the functions of Chairman might be reduced. They therefore recommend that the feasibility of the Chairman also dealing with a department directly and consequently of reducing the post of a Member might be considered.

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- 5 15 The Committee are surprised at the changes in the membership of the Board which was raised from four in 1954 to 8 in 1955 and has since been reduced to five. They cannot help feeling that in this case also as in the case of the post of Chairman, C. B. R. (para 13), the number of Members required for the Board is not determined on any rational basis.
- 6 17 The Committee recommend that a tenure may be fixed for the appointment of the Members of the C.B.R. leaving if necessary a margin for administrative convenience, so as to provide an opportunity for introducing new blood and fresh out look in the C.B.R. from time to time.
- 7 22 The Committee recommend that Members of the Board should function jointly at least while taking important decisions such as those involving an interpretation of fiscal statutes, decisions on appeals filed by assessee etc. They recommend that a list of functions of the C. B. R. where the Members would function jointly and individually may be drawn up separately and adhered to.
- 8 28 The Committee observe that there are 5 O. S. Ds. in the C. B. R. while one of the posts has been in existence for long time. They doubt whether it was necessary to create *ad hoc* posts and to appoint O.S.Ds. thereto for the work they are doing. Since the appointment of O. S. D s. implied departure from normal rules, the Committee feel that the practice of appointing them needs to be reviewed.
- 9 32 The Committee feel that since the C. B. R. is a coordinating agency for all the Revenue Departments, it would be desirable to have persons with first hand knowledge of the working of the different departments under the C. B. R. at all levels in the Board. They therefore, recommend that there should be provision for periodical exchange of officers and staff between the C. B. R. and field Offices.
- 10 33-34 The Committee observe that the strength of the Secretariat of the C. B. R. has increased considerable since 1954. They were informed that part of this increase was due to the introduction of new taxes and duties. They fail to understand, however, how the new taxes and duties could be responsible for such increases of staff in lower categories. They feel that the C. B. R. is organised and functions like any
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other Ministry, and this arrangement is hardly likely to be conducive to efficient functioning of a body like the C. B. R. where quick decisions have to be taken on a variety of important administrative, executive and judicial problems, which would arise in the execution of Revenue Laws of the country.

- 11 35 The Committee consider that the organisation, the distribution of work and the work load of officers and staff in various categories, the procedures of disposal of work etc. in the C. B. R. should be comprehensively reviewed.
- 12 38 The Committee observe that the number of references from subordinate offices to the C.B.R. has been rising. The Committee cannot help feeling that the magnitude of references received from subordinate offices is possibly a result of lack of adequate decentralisation and delegation of authority from the Central Board of Revenue to its subordinate organisations. They, therefore, recommend that the question of delegation of power to subordinate authorities *i.e.*, Commissioners, Collectors and also to Officers working under them be reviewed with reference to the present circumstances so as to facilitate the smooth working of the Revenue machinery.
- 13 40 The Committee urge that early steps should be taken to set up a Tax Research Bureau as recommended by Taxation Enquiry Commission in the Department of Revenue for advising the Government on fiscal matters.
- 14 41-42 The Taxation Enquiry Commission recommended the setting up of an All India Taxation Council. The Committee consider this recommendation as very important and are surprised that Government have not considered with that urgency which it merited.
- 15 46 The Committee while welcoming the steps taken so far to associate the public in revenue administration by means of Advisory Committees set up at Collectorates of Central Excise and Customs and the proposed customs Advisory Council at the Centre cannot but feel that these measures are being adopted on an *ad hoc* basis and it is necessary to have a common policy for all the taxes in this respect.
- 16 47 The Committee welcome the proposal for setting up the Customs Advisory Council at the centre and hope that

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		the Council will start functioning without further delay. They also recommend that similar central advisory councils may be set up to advise the Government in regard to other taxes and duties.
17	49	The Committee suggest that the steps may be taken to review all the existing Revenue Laws with a view to consider the desirability of revising them to suit the present circumstances in the country and also to codify them as well as to simplify them as much as possible.
18	50	In regard to the distribution of stamps by the C.B.R. the Committee were informed, that it was being done for historical reasons. The Committee feel that the working of the Department of Revenue should be reviewed from time to time and individual historical anachronisms, if any, eliminated.
19	52	The Committee feel that under the existing arrangement where there is little or no direct liaison between the Central Board of Revenue and the tax-paying public, cases of lack of uniformity might not come to the notice of the Board. The Committee feel that if Advisory Councils, recommended in para 47 were to be constituted, it would go a long way to improve the position in this respect.
20	56	The Committee suggest the action taken by the C. B. R. on the suggestions etc. made by the various Chambers of Commerce, Trade Associations etc. during their discussions with the Members on their tours or otherwise should invariably be communicated to the concerned Ministries, and also published in the proposed bulletin wherever possible.
21	57	The Committee feel that it would be desirable for the Members of C.B.R. to visit various Centres for holding discussion, etc., more regularly and frequently, than at present particularly keeping in view the purpose with which the Board was set up initially so that the public might have adequate opportunity to represent their grievances.
22	58	The Committee consider it desirable that a separate record should be kept of all references received by the C. B. R. seeking interpretation of and decisions under the statutes and the rules. The record might be reviewed periodically with a view to examine firstly, whether they indicate any general defect in the

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- system of law and secondly, whether the interpretations of all decisions given from time to time on individual decisions, references fit into the general schemes and purpose of the law. Such a periodical review could facilitate recodification wherever necessary and prevent conflicting decisions.
- 23 61 The Committee would, suggest that a comprehensive list of all the Chambers of Commerce and other trade bodies in the different parts of the country to whom notifications, orders, etc. should be sent by the C. B. R. and Collectors, Commissioners etc. should be drawn up and reviewed from time to time.
- 24 62 The Committee suggest that the C. B. R. might bring out monthly or quarterly bulletins embodying various rules, regulations, notifications, interpretations and instructions issued during a period for the use of the public and these rules and orders might further be consolidated annually by bringing out revised editions of the Manuals.
- 25 64 The Committee recommend that greater opportunity be given to the public to express their views on the proposed legislation or rules.
- 26 66 The Committee observe that the number of revision petitions bears a high proportion to the number of appeals received in the C. B. R. They feel that this seems to suggest that Appellants are not generally satisfied with the decision given on appeals. They therefore consider that it would be desirable if the appeals are considered in the Board by a bench of two or more members instead of by individual members.
- 27 68 The Committee recommend that the feasibility of setting up a separate Tribunal to deal with revision petitions independently of C.B.R. as suggested by Taxation Enquiry Commission might be considered.
- 28 69 The Committee recommend that suitable steps might be taken to expedite disposal of appeals and revision cases and to clear the outstanding cases quickly.
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APPENDIX VI

Analysis of the recommendations contained in the Report

I. Classification of recommendations :

A. Recommendations for improving the organisation and working

Sl. Nos. 1,2,3,5,6,7,9,10,12,13,14,15,16,17,18,19,20,21,22,23,24,25
27,28.

B. Recommendations for effecting economy

Sl. Nos. 4,8,11.

II. Analysis of recommendations effecting economy :

Sl. No.	No. of recommendation	Brief Particular
1.	4	Reduction in the post of Member, C.B.R. might be considered.
2.	8	The Review of practice of appointing O.S.Ds.
3.	11	Review of the workload, staff and procedure for disposal of work etc.

LIST OF AUTHORISED AGENTS FOR THE SALE OF PARLIAMENTARY PUBLICATIONS OF THE LOK SABHA SECRETARIAT, NEW DELHI-1

Agency Name and address No. of the Agent	Agency Name and address No. of the Agent	Agency Name and address No. of the Agent
1. Jain Book Agency, Connaught Place, New Delhi.	26. The International Book Service, Deccan Gymkhana, Poona-4.	50. Chanderkant Chiman Lal Vora, Gandhi Road, Ahmedabad.
2. Kitabistan, 17-A, Kamla Nehru Road, Allahabad.	27. Eshri Brothers, 188, Lajpat Rai Market, Delhi-6.	51. S. Krishnaswamy & Co., P. O. Teppakulam, Tiruchirappalli-1.
3. British Book Depot, 84, Hazratganj, Lucknow.	28. City Book-sellers, Sohan-ganj Street, Delhi.	52. Hyderabad Book Depot, Abid Road (Gun Foundry) Hyderabad.
4. Imperial Book Depot, 268, Main Street, Poona Camp.	29. The National Law House, Near Indore General Library, Indore.	53. M. Gulab Singh & Sons (P) Ltd., Press Area, Mathura Road, New Delhi.
5. The Popular Book Depot (Regd.), Lamington Road, Bombay-7.	30. Charles Lambert & Co., 101, Mahatma Gandhi Road, Opp. Clock Tower, Fort, Bombay.	54. C. V Venkitachala Iyer, Near Railway Station, Chalakudi.
6. H. Venkataramiah & Sons, Vidyaniidhi Book Depot, New Statue Circle, Mysore.	31. A. H. Wheeler & Co. (P) (Ltd.), 15, Elgin Road, Allahabad.	55. The Chidambaram Provision Stores, Chidambaram.
7. International Book House, Main Road, Trivandrum.	32. M. S. R. Murthy & Co. Visakhapatnam.	56. K. M. Agarwal & Sons, Railway Book Stall, Udaipur (Rajasthan).
8. The Presidency Book Supplies, 8-C, Pycroft's Road, Triplicane, Madras-5.	33. The Loyal Book Depot, Chhipi Tank, Meerut.	57. The Swadesamitran Ltd., Mount Road, Madras-2.
9. Atma Ram & Sons, Kashmere Gate, Delhi-6.	34. The Good Companion, Baroda.	58. The Imperial Publishing Co., 3, Faiz Bazar, Daryaganj, Delhi-6.
10. Book Centre, Opp. Patna College, Patna.	35. University Publishers, Railway Road, Jullundur City.	59. Azeez General Agency, 47, Tilak Road, Tirupati.
11. J. M. Jaina and Brothers, Mori Gate, Delhi-6.	36. Students Stores, Raghunath Bazar, Jammu-Tawi.	60. Current Book Stores, Maruti Lane, Raghunath Dadaji Street, Bombay-6.
12. The Cuttack Law Times Office, Cuttack-2.	37. Amar Kitab Ghar, Diagonal Road, Jamshedpur-1.	61. A. P. Jumbulingam, Trade Representative & Marketing Consultant, Prudential Bank Building, Rashtrapathi Road, Secunderabad.
13. The New Book Depot, Connaught Place, New Delhi.	38. Allied Traders, Motia Park, Bhopal.	62. K. G. Ascervadam & Sons, Clonghpet, P.O. Ongli, Guntur Dist. (Andhra).
14. The New Book Depot, 79, The Mall, Simla.	39. E. M. Gopal Krishna Kone, (Shri Gopal Mahal) North Chitrai Street, Madura.	63. The New Order Book Co., Ellis Bridge, Ahmedabad.
15. The Central News Agency, 23/90, Connaught Circus, New Delhi.	40. Friends Book House, M. U., Aligarh.	64. The Triveni Publishers, Masulipatnam.
16. Lok Milap, District Court Road, Bhavnagar.	41. Modern Book House, 286, Jawahar Ganj, Jabalpur.	65. Deccan Book Stall, Ferguson College Road, Poona-4.
17. Reeves & Co., 29, Park Street, Calcutta-16.	42. M. C. Sarkar & Sons (P) Ltd. 14., Bankim Chatterji Street, Calcutta-12.	66. Jayna Book Depot, Chapparwala Kuan, Karol Bagh, New Delhi-5.
18. The New Book Depot, Modi No. 3, Nagpur.	43. People's Book House, B-2-829/1, Nizam Shahi Road, Hyderabad Dn.	67. Book Land, 663, Madan Gate, Ajmer (Rajasthan)
19. The Kashmir Book Shop, Residency Road, Srinagar, Kashmir.	44. W. Newman & Co., Ltd., 3, Old Court House Street, Calcutta.	68. Oxford Book & Stationery Co., Scindia House, Connaught Place, New Delhi.
20. The English Book Store, 7-L, Connaught Circus, New Delhi.	45. Thacker Spink & Co. (1938) Private Ltd., 3, Esplanade East, Calcutta-1.	69. Makkala Pustaka Press Balamandira, Gandhinagar, Bangalore-9.
21. Rama Krishna & Sons, 16-B, Connaught Place, New Delhi.	46. Hindustan Dairy Publishers, Market Street, Secunderabad.	70. Gandhi Samriti Trust Bhavnagar.
22. International Book House, Private Ltd., 9, Ash Lane, Bombay.	47. Laxmi Narain Agarwal, Hospital Road, Agra.	
23. Lakshmi Book Store, 42, M. M. Queensway, New Delhi.	48. Law Book Co., Sardar Patel Marg, Allahabad.	
24. The Kalpana Publishers, Trichinopoly-3.	49. D. B. Taraporevala & Sons Co. Private Ltd., 210 Dr, Naoroji Road, Bombay-1.	
25. S. K. Brothers, 15A/65, W.E.A. Karol Bagh, Delhi-5.		

**PRINTED AT THE PARLIAMENTARY WING OF THE GOVERNMENT OF INDIA PRESS
NEW DELHI AND PUBLISHED BY THE LOK SABHA SECRETARIAT UNDER RULE
382 OF THE RULES OF PROCEDURE AND CONDUCT OF BUSINESS IN LOK SABHA
(FIFTH EDITION)**
