

**COMMITTEE ON THE WELFARE OF
SCHEDULED CASTES AND
SCHEDULED TRIBES
(1994-95)**

(TENTH LOK SABHA)

FIFTIETH REPORT

**MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

(Reservation for and Employment of Scheduled Castes and Scheduled Tribes in Central Board of Direct Taxes and Central Board of Excise and Customs)



*Presented to Lok Sabha on 28.4.1995
Laid in Rajya Sabha on 28.4.1995*

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**LOK SABHA SECRETARIAT
NEW DELHI**

April, 1995/Vaisakha, 1917 (S)

Price: Rs. 13.00

CORRIGENDA TO THE
FIFTIETH REPORT
OF THE COMMITTEE ON THE
WELFARE OF SCs/SIs

<u>Sl. No.</u>	<u>PAGE</u>	<u>PARA</u>	<u>LINE</u>	<u>FOR</u>	<u>READ</u>
1.	4	Heading		Recruitment of CBT	Recruitment in CBT
2.	7	3.5	3	accordingly adequate	to be deleted
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8.	18	7.6	6	got	get
9.	18	7.6	7	caste certificate	false caste certificate
10.	22	9	6	make	make
11.	24	9	6 (from last)	irregular	at regular
12.	25	11	6	for	from

CONTENTS

	PAGE
COMPOSITION OF THE COMMITTEE	(iii)
INTRODUCTION	(v)
CHAPTER I	
A. Introductory and organisational set-up, CBDT	1
B. Introductory and organisational set-up CBEC	2
CHAPTER II	
A. Recruitment, CBDT	4
B. Recruitment, CBEC	5
CHAPTER III	
A. Promotion, CBDT	7
B. Promotion, CBEC	8
CHAPTER IV	
A. Deputation, CBDT	10
B. Deputation, CBEC	10
CHAPTER V	
A. SC/ST Cell and Liaison Officer, CBDT	12
B. SC/ST Cell and Liaison Officer, CBEC	12
CHAPTER VI	
A. Training Abroad, CBDT	14
B. Training Abroad, CBEC	15
CHAPTER VII	
A. False Caste Certificate, CBDT	17
B. False Caste Certificate, CBEC	18
APPENDIX	
Summary of Conclusions/Recommendations contained in the Report.	20

**COMPOSITION OF THE COMMITTEE ON THE WELFARE OF
SCHEDULED CASTES & SCHEDULED TRIBES
(1994-95)**

Shri Paras Ram Bhardwaj — Chairman

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*Ceased to be Member of the Committee on his resignation from Lok Sabha w.e.f. 24 March, 1995.

(iv)

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SECRETARIAT

1. Shri S.N. Mishra — *Additional Secretary*
2. Shri G.C. Malhotra — *Joint Secretary*
3. Shri Babu Ram — *Deputy Secretary*

INTRODUCTION

§ 1. The Chairman, Committee on the Welfare of Scheduled Castes and Scheduled Tribes having been authorised by the Committee to submit the Report on their behalf, present this Fiftieth Report (Tenth Lok Sabha) on Reservation for and Employment of Scheduled Castes and Scheduled Tribes in Central Board of Direct Taxes and Central Board of Excise and Customs.

2. The Committee took evidence of the representatives of the Ministry of Finance (Department of Revenue) and Central Board of Direct Taxes and Central Board of Excise and Customs on 22 March, 1995. The Committee wish to express their thanks to the officers of the Ministry of Finance (Department of Revenue) and Central Board of Direct Taxes and Central Board of Excise and Customs for placing before the Committee material and information the Committee wanted in connection with the examination of the subject.

3. The Report was considered and adopted by the Committee on 25.4.1995.

4. A summary of conclusions/recommendations contained in the Report is appended.

NEW DELHI;
26 April, 1995

6 Vaisukha, 1917 (S)

PARAS RAM BHARDWAJ,
Chairman,
Committee on the Welfare of
Scheduled Castes and Scheduled Tribes.

CHAPTER I

INTRODUCTION AND ORGANISATIONAL SET-UP

A. Central Board of Direct Taxes

1.1 The Central Board of Revenue was split up into two Boards *viz.*, Central Board of Direct Taxes and Central Board of Excise and Customs with effect from 1.1.1964 under the Central Boards of Revenue Act, 1963. The Central Board of Direct Taxes (CBDT) is a statutory organisation charged with the administration of direct taxes.

1.2 The Committee were informed that the Central Board of Direct Taxes (CBDT), at present consists of a Chairman and 5 members. The Chairman of CBDT is *ex-officio* Special Secretary to the Government of India, Ministry of Finance and the Members of the Board are *ex-officio* Additional Secretaries to the Government of India, Ministry of Finance. The Members of the CBDT are selected and appointed by the Government under Central Staffing Scheme. The officers of Indian Revenue Service (Income Tax) holding the rank of Chief Commissioner of Income Tax and equivalent are considered for appointment as members of the Central Board of Direct Taxes. It was stated that none of the present Members of the Board belongs to SC/ST. The Committee were also informed in a post evidence reply that there is no SC/ST Chief Commissioner of Income Tax in the Department as on 1.1.1995. On being asked as to why there is no SC/ST member in CBDT, the Secretary Ministry of Finance (Department of Revenue) replied:

“For a person to reach the level of a member it normally takes about 30 years of service. Whosoever is a member today must have been recruited into the All India Services some 30 years ago. It is by sheer chance that there is nobody from these categories who has reached this particular level and have the age left to become a Member. Unfortunately, even today of course it is not good for the system—those who become Members do not continue for more than a year or a year and a half at the most. There are only a few who stay for two to two and a half years. Generally they become Members at the fag end of their careers because of the number of people involved.”

1.3 When the Committee enquired, about the constraints/difficulties in appointing at least one SC/ST person on the Board of CBDT, representative of the Ministry of Finance stated in a post evidence reply that, there is no difficulty or constraint in appointing any SC/ST person on

the CBDT, provided an eligible person belonging to reserved category is available.

1.4 The Committee note that the officers of Indian Revenue Service (Income Tax) holding the rank of Chief Commissioner of Income Tax and equivalent are considered for appointment as Members of CBDT. The Committee are dismayed to note that none of the present Members of the Board belongs to SCST. The Committee also note that CBDT has no difficulty or constraint in appointing any SCST person on the CBDT, provided an eligible person belonging to reserved category is available. The Committee, therefore, are of the view that the Government should amend the existing guidelines so that atleast one person belonging to SCST Community, having necessary qualifications, should be appointed as a Member of CBDT so that the interest of SCST can be better taken care of.

B. Central Board of Excise and Customs

1.5 The Committee were informed that the Central Board of Excise and Customs consists of a Chairman and 5 Members. The Chairman of CBEC, is *ex-officio* Special Secretary to the Government of India, Ministry of Finance. The Committee have also been informed that the Members of the Central Board of Excise and Customs are selected and appointed by Government under Central Staffing Scheme. The Officers of Indian Revenue Service (Central Excise and Customs) holding the rank of Principal Collector of Excise and Customs are considered for appointment as Member of the Central Board of Excise and Customs. It was also informed that none of the present Members of the Board belongs to SC/ST.

1.6 When the Committee wanted to know whether at any point of time any SCST person was appointed or considered for appointment as Members on the CBEC, it was stated that no SCST person was appointed on the Central Board of Excise and Customs for the last few years, as no SCST person was available within the zone of consideration in the feeder grade of the Principal Collectors of Excise and Customs. It was also stated that there is no difficulty or constraint in appointing any SCST person on the CBEC, provided an eligible person belonging to reserved category is available.

1.7 The Committee note that the officers of Indian Revenue Service (Central Excise and Customs) holding the rank of principal Collector of Excise and Customs are considered for appointment as Members of the CBEC. The Committee are unhappy to note that none of the Members of present Board belongs to SCST. The Committee also note that CBEC has no difficulty or constraint in appointing any SCST person on the CBEC

provided an eligible person belonging to reserved category is available. The Committee desire that the Ministry should issue necessary instructions to CBEC so that at least one person belonging to SCST category, having necessary qualifications could be appointed as Member on the Board of CBEC in future.

CHAPTER II

A. Recruitment of CBDT

2.1 From the year-wise statement of recruitment furnished to the Committee it has been observed that the number of vacancies carried forward in Group C categories in respect of SCs and STs for the years 1992, 1993 and 1994 were 207-182, 147-198 and 184-167 respectively. In case of Group D posts also the number of vacancies carried forward for STs during the corresponding years were 35, 34 and 39 respectively.

2.2 As regards the reasons for the carry forward vacancies reserved for SCs and STs the Secretary, Ministry of Finance (Department of Revenue) stated during evidence that:—

“These are direct recruitment vacancies which are mentioned in the Annexure. These are entirely done by the SSC. From 1989 there was a ban on de-reservation in direct recruitment quota vacancies and to a number of vacancies have been carried forward as backlog vacancies. So, the number does not get reduced as it need to get reduced earlier. The second reason is that from July, 1990 there was an order that the vacancies in the reserved categories where recruitment is done partly by promotion and partly by direct recruitment the reserved vacancies in the promotion quota should be diverted to the direct recruitment quota. That has also gone to add to the number of vacancies. But I would like to draw your attention to the fact that the sum total is fairly static. It has not increased drastically.”

2.3 When the Committee desired to know the reasons for backlog of vacancies in Group C and D for SCs and STs, the Chairman CBDT replied:—

“This is actually a regional problem. There are some pockets where they are unable to get candidates. The figure (35, in the Annexure) for Group C as on 1.1.1992 is for the whole Department which contains more than 10,000 Group D employees.”

The representative went on saying:

“Group ‘D’ posts are recruited regionally and they are non-transferable posts.”

2.4 The Committee note that the number of vacancies carried forward in Group C category in respect of SCs and STs for the years 1992, 1993 and 1994 were 207-182, 147-198 and 184-167 despite the fact that the number of

posts actually filled during these years were 1105, 1121 and 1263 respectively. In case of Group D posts also the number of vacancies carried forward for STs during the last three years were 35, 34 and 39 respectively. The Committee take a very serious view of this huge carry forward vacancies. The reasons attributed for the carry forward vacancies are; the imposition of ban on de-reservation of reserved vacancies and diversion of promotional posts to direct recruitment quota and also non-availability of eligible persons. The Committee are not convinced that the reasons put forward by the Ministry for non-availability of eligible SCST. It is observed that the Ministry have not made serious efforts in the past to recruit adequate number of SCST candidates to fill up the reserved vacancies. The Committee, therefore, recommend that all out efforts should be made by the Ministry of Finance to fill up the vacancies reserved for SCs and STs. The Committee also recommend that Ministry of Finance, CBDT should assess the requirement of SCST manpower for the next five years category-wise and take measures for their timely selection and recruitment.

B. Recruitment in CBEC

2.5 The Committee have observed from the statement of year-wise recruitment made during 1992, 1993 and 1994 that the number of vacancies carried forward for SCs and STs in Group 'C' category during the years 1992, 1993 and 1994 were 278-275, 150-318 and 138-360 respectively. In case of Group D also the number of vacancies carried forward for STs were 22, 8 and 9 respectively during the said years.

2.6 When the Committee wanted to know the reasons for continuous carry forward of large number of vacancies reserved for SCs and STs in Group C and D posts, the Ministry, in a post evidence reply, stated that eligible SCST candidates are not available in the feeder grade. Moreover, temporary diversion of promotion quota vacancies to direct recruitment quota and *vice-versa* does not meet the immediate requirement. Further more, as per procedure laid down in this regard filling up of vacancies in exchange (*i.e.* SC vacancy to be filled by ST candidate and *vice-versa*) is also restricted to the carried forward vacancies belonging to third year only. Thereafter the reserved vacancies are bound to lapse.

2.7 The Committee are unhappy to note that large number of vacancies reserved for SC and ST categories have been carried forward in CBEC' during the years 1992, 1993 and 1994 which were 278-275, 150-318 and 138-360 respectively despite the fact that 3676, 3668 and 3196 candidates were actually recruited during the same period. In case of Group D also the number of vacancies carried forward for STs were 22, 8 and 9 respectively during the last three years. The Committee are surprised to find that instead of clearing the backlog, CBEC have failed even to fill up the current reserved posts. The reasons for continuous carry forward of reserved vacancies is stated to be non-availability of SC/ST candidates. These reasons are hardly convincing to the Committee. They feel that there is lack

of serious efforts on the part of CBEC to overcome the carry forward vacancies. The Committee, therefore, recommend that the Ministry of Finance, CBEC should made concerted efforts to fill up the reserved vacancies for SCs and STs by pursuing the matter with the Staff Selection Commission.

CHAPTER III

A. Promotion in CBDT

3.1 From the statement of year-wise promotion made of CBDT during 1992, 1993 and 1994 it has been observed that the number of carry forward vacancies in promotion for SCs and STs during the years 1992, 1993 and 1994 were 141-131, 175-149 and 180-332 respectively.

3.2 When the Committee wanted to know the reasons for the shortfalls in filling the reserved vacancies in promotion, in reply it was stated that the main reason for shortfall in filling reserved vacancies by promotion is because of the inability of the Staff Selection Commission to nominate adequate number of SC/ST candidates in the direct recruitment vacancies.

3.3 The Committee enquired whether any reserved vacancy having been carried forward to three subsequent years has lapsed in CBDT, it was stated that with the ban on de-reservation in direct recruitment, vacancies reserved for SC/ST remaining unfilled after 1st and 2nd attempt of recruitment until the next recruitment year are treated as backlog vacancies. Special recruitment drives were held for filling up backlog reserved vacancies. The number of reserved vacancies in the promotion quota which lapsed after carrying forward for 3 years, during the last 3 years, were as under:—

	Group 'C'		Group 'D'	
	SC	ST	SC	ST
1991 (as on 1.1.1992)	134	116	1	5
1992 (as on 1.1.1993)	50	129	—	—
1993 (as on 1.1.1994)	70	24	—	—

3.4 When the Committee wanted to know the reasons for the lapsing of reserved vacancies it was stated that no eligible SC/ST candidates was available in the feeder grades during the period of three years.

3.5 Besides that in the past, also the intake of SC/ST against various entry grades, viz. LDC/UDC/Steno Gr. III was not adequate and accordingly adequate due to non-availability of eligible candidates in the feeder cadre thereby resulting in de-reservation and final lapse of reserved vacancies, which could not be filled during the three carried forward years.

3.6 The Committee were informed that Government had decided in July, 1990 that where recruitment to a grade is partly by promotion and

partly by direct recruitment, reserved vacancies falling in promotion quota, which cannot be filled due to non-availability of eligible persons belonging to SC/ST in feeder grades, shall be diverted to the direct recruitment quota and filled by direct recruitments.

3.7 The Committee note that the number of carried forward vacancies in promotion for SCs and STs in CBDT during the years 1992, 1993 and 1994 were 141-131, 175-149 and 186-332 respectively. The main reason for shortfall in promotion is stated to be inability of the Staff Selection Commission to nominate adequate number of SC/ST candidates. The Committee also note that during the last three years, the number of reserved vacancies in the promotion quota which lapsed after carrying forward for 3 subsequent years were 134-116, 50-129 and 70-24 for SCs and STs respectively. The reasons for the lapse of reserved vacancies is stated to be non-availability of SC/ST candidates in the feeder grades. The Committee, are of the view that, since it has already been decided by the Government to divert the promotional posts to direct recruitment, the vacancies which are required to be filled up by promotion should not have let lapsed. In the opinion of the Committee, this is a violation, not only of the order of Government but also of the spirit of reservation. The Committee, therefore, recommend that the Ministry of Finance should make all out efforts to fill up the backlog vacancies reserved for SCs and STs as early as possible by giving some concessions in the qualifying period of service to them. They also recommend that the Ministry should continue to fill up the reserved promotional posts by diverting them to direct recruitments.

B. Promotion in CBEC

3.8 From the statement of year-wise promotion made of CBEC during 1992, 1993 and 1994 it has been observed that the percentage of promotion for STs in Group A, B and C during the years 1992, 1993 and 1994 were 1.1, 1.70, 6.71 — 2.3, 4.42, 5.69 and 5.0, 6.61 and 7.47 respectively.

3.9 As regards the reasons of shortfalls and the remedial measures to overcome the same the Ministry have stated that, for promotions from Group B to A and from Group C to Group B selection is done through DPC. So far as Group C is concerned the shortfall has been noticed because of non-availability of reserved candidates in respective zones of consideration. It was also stated that even sometimes, reserved candidates are not at all available in the entire consideration list because of non-completion of requisite length of service by them.

3.10 The Committee wanted to know whether any reserved vacancy having been carried forward to three subsequent recruitment years has

lapsed in CBEC. In reply it was stated that for promotion quota, there is a provision of carrying forward. Before that, an attempt is made to exchange vacancies from SC to ST and *vice versa*. According to information made available by various field formations under CBEC, 190 carried forward vacancies have lapsed during the last three years.

3.11 In regard to the reasons for carry forward to reserved vacancies in promotion. The Ministry have stated that no eligible SC-ST candidates was available in the feeder grades during the period of three years for which the vacancies were carried forward, after de-reservation.

3.12 Asked to state whether CBEC is imparting pre-promotion training to SCST candidates to enable them to qualify for promotion for higher grades, the Ministry stated that, CBEC is not providing any such pre-promotion training to SC/ST or general category candidates.

3.13 The Committee observe that the percentage of promotion for STs in Group A, B and C during the years 1992, 1993 and 1994 were 4.1-1.70-6.71, 2.3-4.42-5.69 and 5.0, 6.61 and 7.47 respectively which is far short of the reservation percentage prescribed for them. The reasons for shortfall of reserved vacancies are stated to be non-availability of reserved candidates in the entire consideration list as the SCST candidates have not completed the requisite length of service. The Committee note that for promotion quota in CBEC there is a provision of carry forward. However, 190 reserved vacancies, having been carried forward for three subsequent years, are stated to be lapsed during the last three years. The Committee are surprised to find that CBEC does not impart pre-promotion training to any of its employee. The Committee recommend that all out efforts should be made to fill up the carry forward vacancies reserved for SCs/STs in promotion by giving concessions to them in qualifying period of service. The Committee also recommend that if promotional posts continue to remain unfilled for successive years, they may be filled up through direct recruitment. The Committee also recommend that CBEC should impart to pre-promotion training to SCST employees so that they may qualify to enable them for promotion.

CHAPTER IV

A. Deputation in CBDT

4.1 As per the information furnished to the Committee the number of persons taken on deputation from other Governments was as under:—

Posts	Total Number	Number of SC/ST
1. A.D. (OL)	16	Nil
2. Sr. Hindi Translator	8	Nil
3. Jr. Hindi Translator	13	1 SC, No ST

4.2 When the Committee enquired about the reasons for taking very less number of SC/ST persons on deputation, the Ministry stated in the written reply that, very limited number of SC/ST employees applied for appointment on deputation basis so that adequate number of SC/ST persons could not be appointed.

4.3 It was stated that out of 150 Group 'A' officers sent on deputation to other departments 12 persons belonged to SC/ST category. On being asked as the reasons for sending very less number of SC/ST officers on deputation, it was stated that, few officers belonging to reserved categories are willing to proceed on deputation to other departments.

4.4 The Committee are unhappy to note that out of the 37 persons taken on deputation in CBDT only one belong to SC/ST category. The reason for taking very less number of SC/ST persons on deputation is stated to be that very limited number of SC/ST employees applied for appointment on deputation basis. The Committee also note that out of 150 Group A officers sent on deputation to other departments 12 persons belong to SC/ST. The reason for sending very less number of SC/ST officers on deputation is that few officers belonging to reserved categories are willing to proceed on deputation to other departments. The Committee are concerned to observe that very less number of persons belonging to SC/ST categories are either taken on or sent on deputation by CBDT. The Committee recommend that CBDT should encourage the SC/ST employees to go on deputation and also to apply for appointment in CBDT on deputation basis so that their outlook and knowledge could be broadened.

B. Deputation in CBEC

4.5 The Committee were informed that an employee working under CBEC can go on deputation to other departments, if found suitable by the borrowing department. It was also stated that 23 SC/ST employees are on deputation at present.

4.6 The Committee were further informed that the details of persons sent on deputation during the last three years and SCs and STs among them were as under:

Year	Total No. of Officers	SC	ST
1992	21	1	2
1993	21	3	—
1994	35	1	1

4.7 The Committee note that at present 23 employees of CBEC are on deputation to other departments. The Committee note that during 1992, 1993 and 1994 the number of candidates sent on deputation were 21, 22 and 35 of which the SCs and STs were 3, 3 and 2 respectively. The Committee are unhappy about the low representation of SC/ST employees in deputation to other departments. They, therefore, recommend that adequate number of SC/ST candidates should be sent on deputation. The Committee would like to urge that CBEC should encourage SC/ST employees for deputation to other departments so that it will enhance their skill and aptitude etc.

CHAPTER V

A. SC/ST Cell and Liaison Officer in CBDT

5.1 The Committee were informed that SC/ST Cells have been set up in all the Chief Commissioner of Income Tax (CCIT) offices to look after the interests of SC/ST employees. There is also an apex SC/ST Cell in the CBDT under the Chief Liaison Officer for SC/ST for the Income Tax Department as a whole.

5.2 As regards the meeting of the liaison officers it was stated that no meeting of liaison officers has been organised so far.

5.3 When the Committee wanted to know whether the liaison officers meet the representatives of SC/ST Employees Welfare Association, it was replied in affirmative.

5.4 The Committee enquired whether the Chief Liaison Officer/Liaison Officers belong to SC/ST category, the Ministry stated, that there is no requirement that Chief Liaison Officer/Liaison Officer should belong to SC/ST category.

5.5 The Committee note that SC/ST cells have been set up in all the Chief Commissioner of Income Tax (CCIT) offices to look after the interests of SC/ST employees. The Committee also note that there is an apex SC/ST cell in the CBDT under the Chief Liaison Officer for SC/ST for the Income Tax Department as a whole. The Committee are surprised to find that no meeting of liaison officers has been organised so far. However, the Committee are happy to be informed that the liaison officers do meet the representatives of SC/ST employees welfare associations. The Committee are unhappy to note that there is no liaison officer(s) belonging to SC/ST category. The Committee recommend that besides having meetings with the representatives of the SC/ST Employees Welfare Association the liaison officers of the CCIT as well as the Chief Liaison Officer of Income Tax Department should hold meeting in regular intervals in order to sort out the problems of common interest. The Committee also recommend that in order to understand the interest of SC/ST employees better the liaison officers as well as the Chief Liaison Officer should be appointed from SC/ST categories.

B. SC/ST Cell and Liaison Officer in CBEC

5.6 The Committee were informed that there is a Chief Liaison Officer of the rank of Dy. Secretary in CBEC who is assisted by the Section Officer and other staff. It has also been stated that at the collectorate level there is one liaison officer who is assisted by the Establishment Branch

concerned. However, there has been no occasion for the liaison officers to discuss the matters of common interests.

5.7 Regarding holding of periodical meeting of liaison officers the Ministry have stated that the Liaison Officers of the collectorates have been holding regular/periodical meetings with the representatives of SC/ST employees and the record of the meetings is kept, where felt necessary. It was also stated that no meeting of the Liaison Officers has been held so far in the CBEC, as the instructions regarding reservations are implemented in all the field Offices of the Department.

5.8 The Committee note that there is a liaison officer in the rank of Dy. Secretary in CBEC who is assisted by a Section Officer and other staff. The Committee also note that at the collectorate level there is one liaison officer who is assisted by the concerned establishment Branch. The Committee are concerned to find that there has been no occasion for the liaison officers to discuss the matters of common interests, though the liaison officers of the Collectorates have been holding regular and periodical meetings with the representatives of SC/ST employees. The Committee, therefore, recommend that, besides meeting with the representatives of SC/ST employees, the Liaison Officers should also hold meetings among themselves in order to sort out the problems of common interest.

CHAPTER VI

A. Training Abroad in CBDT

6.1 The Committee were informed that the details of employees sent abroad for training and the number of SCs and STs among them during the years 1991, 1992 and 1993 are as under:—

Year	General	SC	ST
1991	20	2	1
1992	29	1	1
1993	25	—	—

6.2 It was also stated that out of 12 IRS Officers, who proceeded on training abroad during the year 1994, 2 belonged to SC/ST.

6.3 In reply to a query in regard to the basis of sending persons abroad for specialised training, the Ministry stated as under:—

- (i) The officers should have completed 9 years of service. However, the minimum service for nominating the officers for the fresh course at the IIPA and PNA, Paris is 7 years.
- (ii) According to the present policy, an officer can attend only one long-term training programme in his service career.
- (iii) The officers should not have attended any foreign training programme during the last 5 years.
- (iv) The maximum age limit for long-term training course is 45 and for short-term course is 50.
- (v) The officers nominated should be clear from vigilance angle.

6.4 When the Committee wanted to know how far these specialised trainings have been beneficial to the candidates it was stated that training is visualised as a process of developing skills, habits, knowledge and aptitude in officers for the purpose of increasing their effectiveness in the present assignments as well as preparing them for future assignments. Training is also a tool for personal development of individual officers.

6.5 The Committee are dismayed to note that very less number of SC/ST employees are being sent abroad for training by CBDT. During 1991 and 1992 out of 20 and 29 persons sent for training abroad only 3 and 2 were from SC/ST categories respectively. During 1993 nobody was for SC/ST category though CBDT had sent 25 persons for training. During 1994 also

out of 12 persons sent for training only 2 belonged to SC/ST. The Committee note that these specialised trainings under which persons are sent abroad are visualised as a process of developing skills, habits, knowledge and aptitude in officers for the purpose of increasing their effectiveness in the present assignments as well as preparing them for future assignments. The Committee found that training is a tool for personal development of individual officers. The Committee, thus note with dismay that, CBDT is depriving the SC/ST employees of their development of skills, habits, knowledge, aptitude, etc. by not sending adequate number of them for specialised training abroad. The Committee, therefore, strongly recommend that adequate representation should be given to SC/ST employees while sending the employees abroad for specialised training in future.

B. Training Abroad in CBEC

6.6 When the Committee wanted to know whether the Management of CBEC sent persons abroad for specialised training they were informed in affirmative. Regarding number of persons and the number of SCs/STs among them it was stated that out of 42 officers (Group 'A') sent abroad for specialised training, 4 were from SC category.

6.7 The Committee also informed that 39 officers (including SC/ST) working in Central Excise and Customs have been sent for training under Colombo plan.

6.8 The Committee desired to know the basis of sending persons abroad for specialised training. In reply the Ministry stated in a written note;

6.9 The guidelines of DOP&T for sending Group 'B' Officers for training abroad include the following:—

- i) The Officers should have completed 9 years of service. However, the minimum service for nominating the officers for the French course at the IIPA and PNA, Paris is 7 years.
- ii) According to the present policy, an officer can attend only one long-term training programme in his service career.
- iii) The officers should not have attended any foreign training programme during the last 5 years.
- iv) The maximum age limit for long-term training course is 45 and for short-term course is 50.
- v) The officers nominated should be clear from vigilance angle.

6.10 In this connection, the Chairman, CBEC stated during evidence that,

“We send officers for training courses in accordance with the Department of Personnel. In addition, we also have our international agencies like the customs corporation council and other agencies where

we send officers for training or for attending seminars. We go both by the experience of the officers and their present posting....”

6.11 The witness added,

“as we move along we would like to rectify our base so that we would be in a position to make more key postings of officers belonging to SCs and STs so that automatically more of them could get the opportunity to go abroad by rotation”.

6.12 As regards the usefulness of the specialised training programmes it was stated that the specialised training programmes are found to be useful in giving the candidates an opportunity to exchange their experience with officers from other countries and also update their professional knowledge and information.

6.13 Asked to state the reasons for sending very less number of SC/ST employees abroad for training, the Ministry replied that the interest of SC/ST officers are duly watched while recommending the officers for training abroad. However, due to specialised training requirement, the officers fulfilling requisite criteria can only be sent.

6.14 The Committee note with concern that out of 42 officers (Group A) sent abroad for specialised training by CBEC, only 4 were from SC categories. The Committee also note that 39 officers (including SC/ST) working in Central Excise and Customs have been sent for training under Colombo Plan. The Committee note that the specialised training programmes are found to be useful in giving the candidates an opportunity to exchange their experience with officers from other countries and also update their professional knowledge and information. The Committee are dismayed to note that very less number of SC/ST employees are sent abroad for training. They recommend that adequate number of SC/ST employees should be sent abroad for specialised training which would help them in developing their skill and professional knowledge.

CHAPTER VII

A. False Caste Certificate Relating to CBDT

7.1 The Committee were informed that there were instances where persons have obtained employment/got promotion in CBDT on the basis of false caste certificate and such cases are reported to be 40. It has also been stated that out of 40 cases, 5 cases have been closed after extensive inquiries, as no *prima-facie* case of submission of false certificate was established. In two cases, the officials concerned after completion of disciplinary proceedings have been "removed" from service. Of the balance 33 cases, 9 cases are under investigation in consultation with the District Authorities concerned, 19 cases are sub-judice, pending in High Courts/Central Administrative Tribunal, and in the balance 5 cases disciplinary proceedings are pending. In this connection, the representatives of National Commission for Scheduled Castes and Scheduled Tribes stated during evidence,

"all such cases are to be treated very seriously and they should be dismissed. In fact, there have been cases where on the recommendations of the Commission, after 30 years, dismissals have taken place. Further the District Magistrate has to be informed of this so that criminal proceedings can be initiated against them".

7.2 As regards the basis of examination of caste certificate it was stated that according to the existing instructions, caste certificate is to be verified at the time of initial appointment. Thereafter, at every up-turn of an employee's career viz., promotion, etc. reverification of caste certificate is done to ensure that only genuine SC/ST candidates are given the benefit of reservation in promotion, etc.

7.3 The Committee are perturbed to note that there were 40 cases of false caste certificate in CBDT. The Committee note that out of these cases, 5 cases have been closed after extensive inquiries as no *prima-facie* case of submission of false certificate was established. In two cases, the officials concerned after completion of disciplinary proceedings have been removed from service. Of the balance 33 cases, 9 cases are under investigation in consultation with the District Authorities concerned, 19 cases are sub-judice, pending in High Courts/Administrative Tribunal and in the remaining 5 cases disciplinary proceedings are pending. The Committee are unhappy to note that no criminal case has been lodged against any person found guilty of producing false caste certificate.

“The Committee desire that CBDT should complete the investigation against those nine cases and apprise the Committee of the final outcome within six months.

7.4 In this connection the Committee would like to refer to the judgement of Supreme Court on the procedure for issuance of social status certificates, their scrutiny and their approval. It is stated in the judgement that in case, the certificate obtained or social status claimed if found to be false, the parent/guardian candidate should be prosecuted for making false claim. If the prosecution ends in a conviction and sentence of the accused, it could be regarded as an offence involving moral turpitude, disqualification for elective posts or offices under the union or state or local body. It is also covered under the judgement that as soon as the finding is recorded by the Scrutiny Committee holding that the certificate obtained was false, on its cancellation and confiscation simultaneously it should be communicated to the institution concerned or the appointing authority to cancel the appointment without any further notice to the candidate. The Committee recommend that CBDT should carry out the judgement of the Supreme Court in such cases.

B. False Caste Certificate Relating to CBEC

7.5 The Committee were informed that there are instances where persons have obtained employment in CBEC on the basis of false caste certificate.

7.6 The Committee enquired whether any criminal case has been lodged against the persons found guilty for furnishing false caste certificates, in reply it was stated that, according to the existing instructions, Caste Certificate is to be verified at the time of initial appointment. Thus, if the Caste Certificate is found to be 'false' or 'bogus', the candidate cannot enter employment. However, some candidates do get employment on the basis of Caste Certificate. Only when some complaints are received and enquiries are conducted with the local district authorities, the fact of the Caste Certificates being false comes to notice.

7.7 As regards the number of such cases it was stated that nine cases of false Caste Certificates have been detected. Out of these, 2 cases are presently under investigation in consultation with local district authorities. In 4 cases, the candidates have gone to the courts and the matter is sub-judice. In the rest of the 3 cases, disciplinary proceedings have been initiated.

7.8 The Committee note that there are instances where persons have obtained employment in CBEC on the basis of false caste certificate. The Committee also note that nine cases of false caste certificates have been detected. Out of these, 2 cases are presently under investigation in

consultation with local district authorities. In 4 cases, the candidates have gone to the courts and the matter is sub-judice. In the rest of the 3 cases, disciplinary proceedings have been initiated.

In this connection the Committee would like to refer to the judgement of Supreme Court on the procedure for issuance of social status certificates, their scrutiny and their approval. According to the judgement, the certificate obtained or social status claimed if found to be false, the parent/guardian/candidate should be prosecuted. If the prosecution ends in a conviction and sentence of the accused, it could be regarded as an offence involving moral turpitude, disqualification for elective posts or offices under the union, or state or local body. It is also covered under the judgement that as soon as the finding is recorded by the scrutiny committee holding that the certificate obtained was false, on its cancellation and confiscation simultaneously it should be communicated to the institutions concerned or the appointing authority to cancel the appointment without any further notice to the candidate. The Committee desire that CBEC should carry out the judgement of the Supreme Court in such cases.

NEW DELHI;
26 April, 1995

6 Vaisukha, 1917(S)

PARAS RAM BHARDWAJ,
Chairman,
Committee on the Welfare of
Scheduled Castes and
Scheduled Tribes.

APPENDIX

(Vide Para 4 of Introduction)

Summary of Conclusions/Recommendations contained in the Report

Sl. No.	Reference to Para No. in the Report	Summary of Conclusions/Recommendations
1	2	3
1.	1.4	The Committee note that the officers of Indian Revenue Service (Income Tax) holding the rank of Chief Commissioner of Income Tax, and equivalent are considered for appointment as Members of CBDT. The Committee are dismayed to note that none of the present Members of the Board belongs to SC/ST. The Committee also note that CBDT has no difficulty or constraint in appointing any SC/ST person on the CBDT, provided an eligible person belonging to reserved category is available. The Committee, therefore are of the view that the Government should amend the existing guidelines so that atleast one person belonging to SC/ST Community, having necessary qualifications, should be appointed as a Member of CBDT so that the interest of SC/ST can be better taken care of.
2.	1.7	The Committee note that the officers of Indian Revenue Service (Central Excise and Customs) holding the rank of Principal Collector of Excise and Customs are considered for appointment as Members of CBEC. The Committee are unhappy to note that none of the Members of present Board belongs to SC/ST. The Committee also note that CBEC has no difficulty or constraint in appointing any SC/ST person on the CBEC provided an eligible person belonging to reserved category is available. The Committee desire that the Ministry should issue necessary instructions to CBEC so that at least one person belonging to SC/ST category, having necessary qualifications could be appointed as Member on the Board of CBEC in future.

1	2	3
3.	2.4	<p>The Committee note that the number of vacancies carried forward in Group C category in respect of SCs and STs for the years 1992, 1993 and 1994 were 207-182, 147-198 and 184-167 despite the fact that the number of posts actually filled during these years were 1105, 1121, and 1263 respectively. In case of Group D posts also the number of vacancies carried forward for STs during the last three years were 35, 34 and 39 respectively. The Committee take a very serious view of this huge carry forward vacancies. The reasons attributed for the carry forward vacancies are; the imposition of ban on de-reservation of reserved vacancies and diversion of promotional posts to direct recruitment quota and also non-availability of eligible persons. The Committee are not convinced that the reasons put forward by the Ministry for non-availability of eligible SC/ST. It is observed that the Ministry have not made serious efforts in the past to recruit adequate number of SC/ST candidates to fill up the reserved vacancies. The Committee, therefore, recommend that all out efforts should be made by the Ministry of Finance to fill up the vacancies reserved for SCs and STs. The Committee also recommend that Ministry of Finance, CBBT should assess the requirement of SC/ST manpower for the next five years category wise and take measures for their timely selection and recruitment.</p>
4.	2.7	<p>The Committee are unhappy to note that large number of vacancies reserved for SC and ST categories have been carried forward in CBEC during the years 1992, 1993 and 1994 which were 278-275, 150-318 and 138-360 respectively despite the fact that 3676, 3668 and 3196 candidates were actually recruited during the same period. In case of Group D also the number of vacancies carried forward for STs were 22, 8 and 9 respectively during the last three years. The Committee are surprised to find that instead of clearing the backlog, CBEC have failed even to fill up the current reserved posts. The reasons for continuous carry forward of reserved vacancies is stated to be non-availability of SC/ST candidates.</p>

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5	3.7	<p>These reasons are hardly convincing to the Committee. They feel that there is lack of serious efforts on the part of CBEC to overcome the carry forward vacancies. The Committee, therefore, recommend that the Ministry of Finance, CBEC should made concerted efforts to fill up the reserved vacancies for SCs and STs by pursuing the matter with the Staff Selection Commission.</p> <p>The Committee note that the number of carried forward vacancies in promotion for SCs and STs in CBDT during the years 1992, 1993 and 1994 were 141,-131, 175-149 and 186-332 respectively. The main reason for shortfall in promotion is stated to be inability of the Staff Selection Commission to nominate adequate number of SC/ST candidates. The Committee also note that during the last three years, the number of reserved vacancies in the promotion quota which lapsed after carrying forward for 3 subsequent years were 134-116, 50-129 and 70-24 for SCs and STs respectively. The reasons for the lapse of reserved vacancies is stated to be non-availability of SC/ST candidates in the feeder grades. The Committee, are of the view that, since it has already been decided by the Government to divert the promotional posts to direct recruitment, the vacancies which are required to be filled up by promotion should not have let lapsed. In the opinion of the Committee, this is a violation, not only of the order of Government but also of the spirit of reservation. The Committee, therefore, recommend that the Ministry of Finance should make all out efforts to fill up the backlog vacancies reserved for SCs and STs as early as possible by giving some concessions in the qualifying period of. service to them. They also recommend that the Ministry should continue to fill up the reserved promotional posts by diverting them to direct recruitments.</p>
6	3.13	<p>The Committee observe that the percentage of promotion for STs in Group A, B and C during the years 1992, 1993 and 1994 were 4.1-1.70-6.71, 2.3-4.42-5.69 and 5.0-6.61 7.47 respectively which is far short of the reservation percentage prescribed for</p>

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them. The reasons for shortfall of reserved vacancies are stated to be non-availability of reserved candidates in the entire consideration list as the SC/ST candidates have not completed the requisite length of service. The Committee note that for promotion quota in CBEC there is a provision of carry forward. However, 190 reserved vacancies, having been carried forward for three subsequent years, are stated to be lapsed during the last three years. The Committee are surprised to find that CBEC does not impart pre-promotion training to any of its employee. The Committee recommend that all out efforts should be made to fill up the carry forward vacancies reserved for SCs/STs in promotion by giving concessions to them in qualifying period of service. The Committee also recommend that if promotional posts continue to remain unfilled for successive years, they may be filled up through direct recruitment. The Committee also recommend that CBEC should impart to pre-promotion training to SC/ST employees so that they may qualify to enable them for promotion.

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4.4

The Committee are unhappy to note that out of the 37 persons taken on deputation in CBDT only 1 belong to SC/ST category. The reason for taking very less number of SC/ST person on deputation is stated to be that very limited number of SC/ST employees applied for appointment on deputation basis. The Committee also note that out of 150 Group A Officers sent on deputation to other departments 12 persons belong to SC/ST. The reason for sending very less number of SC/ST officers on deputation is that few officers belonging to reserved categories are willing to proceed on deputation to other departments. The Committee are concerned to observe that very less number of persons belonging to SC/ST categories are either taken on or sent on deputation by CBDT. The Committee recommend that CBDT should encourage the SC/ST employees to go on deputation and also to apply for appointment in CBDT on deputation basis so that their outlook and knowledge could be broadened.

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- 8 4.7 The Committee note that at present 23 employees of CBEC are on deputation to other departments. The Committee note that during 1992, 1993 and 1994 the number of candidates sent on deputation were 21, 22 and 35 of which the SCs and STs were 3, 3 and 2 respectively. The Committee are unhappy about the low representation of SC/ST employees in deputation to other departments. They, therefore, recommend that adequate number of SC/ST candidates should be sent on deputation. The Committee would like to urge that CBEC should encourage SC/ST employees for deputation to other departments so that it will enhance their skill and aptitude etc.
- 9 5.5 The Committee note that SC/ST cells have been set up in all the Chief Commissioner of Income Tax (CCIT) offices to look after the interests of SC/ST employees. The Committee also note that there is an appex SC/ST cell in the CBDT under the Chief Liaison Officer for SC/ST for the Income Tax Department as a whole. The Committee are surprised to find that no meeting of liaison officers has been organised so far. However, the Committee are happy to be informed that the liaison officers do meet the representatives of SC/ST employees welfare associations. The Committee are unhappy to note that there is no liaison officer(s) belonging to SC/ST category. The Committee recommend that besides having meetings with the representatives of the SC/ST Employees Welfare Association the liaison officers of the CCIT as well as the Chief Liaison Officer of Income Tax Department should hold meeting in regular intervals in order to sort out the problems of common interest. The Committee also recommend that in order to understand the interest of SC/ST employees better the liaison officers as well as the Chief Liaison Officer should be appointed from SC/ST categories.
- 10 5.8 The Committee note that there is a liaison officer in the rank of Dy. Secretary in CBEC who is assisted by a Section Officer and other staff. The Committee also note that at the collectorate level there is one liaison officer who is assisted by the concerned
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establishment Branch. The Committee are concerned to find that there has been no occasion for the liaison officers to discuss the matters of common interests, though the liaison officers of the Collectorates have been holding regular and periodical meetings with the representatives of SC/ST employees. The Committee, therefore, recommend that, besides meeting with the representatives of SC/ST employees, the Liaison Officers should also hold meetings among themselves in order to sort out the problems of common interest.

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6.5

The Committee are dismayed to note that very less number of SC/ST employees are being sent abroad for training by CBDT. During 1991 and 1992 out of 20 and 29 persons sent for training abroad only 3 and 2 were from SC/ST categories respectively. During 1993 nobody was for SC/ST category though CBDT had sent 25 persons for training. During 1994 also out of 12 persons sent for training only 2 belonged to SC/ST. The Committee note that these specialised trainings under which persons are sent abroad are visualised as a process of developing skills, habits, knowledge and aptitude in officers for the purpose of increasing their effectiveness in the present assignments as well as preparing them for future assignments. The Committee found that training is a tool for personal development of individual officers. The Committee, thus, note with dismay that, CBDT is depriving the SC/ST employees of their development of skills, habits, knowledge, aptitude, etc. by not sending adequate number of them for specialised training abroad. The Committee, therefore, strongly recommend that adequate representation should be given to SC/ST employees while sending the employees abroad for specialised training in future.

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6.14

The Committee note with concern that out of 42 officers (Group A) sent abroad for specialised training by CBEC, only 4 were from SC categories. The Committee also note that 39 officers (including SC/ST) working in Central Excise and Customs have

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		<p>been sent for training under Colombo Plan. The Committee note that the specialised training programmes are found to be useful in giving the candidates an opportunity to exchange their experience with officers from other countries and also update their professional knowledge and information. The Committee are dismayed to note that very less number of SC/ST employees are sent abroad for training. They recommend that adequate number of SC/ST employees should be sent abroad for specialised training which would help them in developing their skill and professional knowledge.</p>
13	7.3	<p>The Committee are perturbed to note that there were 40 cases of false caste certificate in CBDT. The Committee note that out of these cases 5 cases have been closed after extensive inquiries as no <i>prima-facie</i> case of submission of false certificate was established. In two cases, the officials concerned after completion of disciplinary proceedings have been removed from service. Of the balance 33 cases, 9 cases are under investigation in consultation with the District Authorities concerned, 19 cases are <i>sub-judice</i>, pending in High Courts/Administrative Tribunal and in the remaining 5 cases disciplinary proceedings are pending. The Committee are unhappy to note that no criminal case has been lodged against any person found guilty of producing false caste certificate. The Committee desire that CBDT should complete the investigation against those nine cases and apprise the Committee of the final outcome within six months.</p>
14	7.4	<p>In this connection the Committee would like to refer to the judgement of Supreme Court on the procedure for issuance of social status certificates, their scrutiny and their approval. It is stated in the judgement that in case, the certificate obtained or social status claimed if found to be false, the parent/guardian candidate should be prosecuted for making false claim. If the prosecution ends in a conviction and sentence of the accused, it could be regarded as an offence involving moral turpitude, disqualification for elective posts or offices under the union or state or local body. It is also covered under the judgement</p>

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that as soon as the finding is recorded by the Scrutiny Committee holding that the certificate obtained was false, on its cancellation and confiscation simultaneously it should be communicated to the institution concerned or the appointing authority to cancel the appointment without any further notice to the candidate. The Committee recommend that CBDT should carry out the judgement of the Supreme Court in such cases.

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7.8

The Committee note that there are instances where persons have obtained employment in CBEC on the basis of false caste certificate. The Committee also note that nine cases of false caste certificates have been detected. Out of these, 2 cases are presently under investigation in consultation with local district authorities. In 4 cases, the candidates have gone to the courts and the matter is *sub-judice*. In the rest of the 3 cases, disciplinary proceedings have been initiated.

In this connection the Committee would like to refer to the judgement of Supreme Court on the procedure for issuance of social status certificates, their scrutiny and their approval. According to the judgement, the certificate obtained or social status claimed if found to be false, the parent/guardian candidate should be prosecuted. If the prosecution ends in a conviction and sentence of the accused, it could be regarded as an offence involving moral turpitude, disqualification for elective posts or offices under the union, or state or local body. It is also covered under the judgement that as soon as the finding is recorded by the scrutiny committee holding that the certificate obtained was false, on its cancellation and confiscation simultaneously it should be communicated to the institutions concerned or the appointing authority to cancel the appointment without any further notice to the candidate. The Committee desire that CBEC should carry out the judgement of the Supreme Court in such cases.
