

THE MINISTER OF COMMERCE (SHRI RAMAKRISHNA HEGDE) : (a) As per survey carried out by the Tea Board, 29 weak tea gardens and one closed tea garden including the tea estates of Goombhira, Chargoota and Cheng Koorie were located in the Barak Valley in Assam. The problems of these gardens were mainly ownership disputes, managerial deficiency, financial mismanagement, protracted litigation etc. Most of the weak gardens have since been revived by new managements. However due to neglect of the planted area for long time, some of the revived gardens still exhibit symptoms of sickness by way of low productivity and improper maintenance of accounts.

(b) and (c) No request has so far been received by the Union Government from the State Government for assistance for revival of these tea estates.

Silk Industry of J&K

1659. SHRI CHAMAN LAL GUPTA : Will the Minister of TEXTILES be pleased to state:

(a) whether the Government have received any request from Jammu and Kashmir Government for rejuvenating the traditional silk industry in the State; and

(b) if so, the details thereof and the action taken by the Government thereon?

THE MINISTER OF TEXTILES (SHRI KASHIRAM RANA) : (a) and (b) Yes, Sir. A request has been received from the Minister of Industries and Commerce, Government of J&K for financial assistance to update the Project Report for the upgradation of Jammu and Kashmir Filatures. The Central Silk Board (CSB) has sanctioned Rs. 10 lakh for payment to M/s TECSOK who are the consultant for updating the Project Report. In addition, the State of Jammu and Kashmir has sent micro projects for implementation in the State under Catalytic Development Programme of CSB at a cost of Rs. 730 lakh. The CSB has approved implementation of these micro projects, of which, CSB's share is Rs. 311 lakh.

The above micro projects sanctioned for implementation address the following 4 major problems faced by sericulture industry in J&K.

1. Non-availability of sufficient mulberry leaf.
2. Lack of training and start up tools.

3. Assistance for construction of silkworm rearing houses.

4. Lack of marketing and reeling infrastructure.

With regard to the problem of seed supply faced by the sericulture industry, the CSB has assured adequate supplies of silkworm seed from their Seed Production Centres.

System for Screening I.T. Return

1660. DR. BIZAY SONKAR SHASTRI : Will the Minister of FINANCE be pleased to state:

(a) the system arrived at in screening the income-tax returns;

(b) the number of cases that have come to the notice of the Government about the abuse of authority by ITOs; and

(c) the action taken thereon?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE AND INSURANCE) (SHRI KADAMBUR M.R. JANARTHANAN) : (a) to (c) The screening of returns of income filed under the Income-tax Act is regulated by the provisions of section 143. All the returns are initially examined for *prime-facie* adjustment and intimation is issued as per sub-section (1) of section 143. Further some of the returns are taken up for detailed scrutiny under sub-section (2) and assessment in such cases are completed under sub-section (3). The law requires a case to be taken up for scrutiny where the assessing officer considers it necessary and expedient to do so to ensure that the assessee has not understated the income or has not computed excessive loss or has not underpaid the tax in any manner. However, Board issues objective and detailed guidelines to regulate, uniformly throughout the country, the selection of cases for scrutiny. Any mistake of law or of fact leading to incorrect or unlawful act by an assessing officer is remedied by taking recourse to rectification of mistake under section 154 or by filing an appeal before the CIT (Appeals). Any allegation of misuse of application of section 143(2) by any assessing officer is subjective in nature and depends upon the facts of the case concerned. However, the supervisory officers are empowered to remedy any possible misuse of authority. No all India statistics of this nature is available with the Board.