

about 100 Km., at Gobi, Pol-lachi, Erode and Tiruppur. All appeals against the orders of the Commissioner of Income-tax (Appeals) and Appellate Assistant Commissioner are to be filed and heard at the Income-tax Appellate Tribunal at Madras which is about 50 Km., from Coimbatore. The Income-tax Assesseees at Coimbatore, Erode, Salem, Dharmapuri, Trichy, Pudukottai, Madurai, Ramanathapuram and Tirunelveli find it difficult and very costly to prefer appeals to the Income-tax Appellate Tribunal in view of the location of the Income-tax Appellate Tribunal at Madras.

At present, in the South, Income-tax Appellate Tribunals are functioning at Bangalore, Hyderabad, Cochin and Madras, the headquarters of the four Southern States. A number of Benches of the Income-tax Appellate Tribunal are sitting at Madras. This has resulted in rush and inadequate space for the members of the Tribunal and for the assesseees and the Representatives of the clients and the Revenue.

In view of the large number of Income-tax appeals to the Tribunal from the various districts in the South it will be convenient and useful for the Assesseees in the South if urgent steps are taken to constitute one or two Benches of the Income-tax Appellate Tribunal at Coimbatore.

In this connection, it is to be noted that there is already a Tribunal Bench for Sales-tax Appeals at Coimbatore.

(v) CREATION OF EMPLOYMENT OPPORTUNITIES IN EASTERN UTTAR PRADESH

श्री हरिकेश बहादुर (गोरखपुर) :
उपाध्यक्ष महोदय, पूर्वी उत्तर प्रदेश के औद्योगिक विकास और बेरोजगारी को दूर करने के लिए सरकार द्वारा छठी पंचवर्षीय योजना के अन्तर्गत विशेष उपाय का न किया जाना, एक चिन्ता का विषय है छठी पंचवर्षीय योजना के अन्तर्गत पूर्वी

उत्तर प्रदेश में बाये जाने वाले अनेक कच्चे माल (रा मैटीरियल) पर आधारित उद्योगों की स्थापना तथा कुटीर उद्योगों के विकास के द्वारा उस क्षेत्र की बढ़ती हुई बेरोजगारी का नियन्त्रित करने की दिसा में ठोस कदम उठाया जा सकता है। अतः सरकार को चाहिए कि उस क्षेत्र के विकास के लिए इस पंचवर्षीय योजना में अधिक पूंजी निर्धारित करे ताकि उस क्षेत्र के विकास के द्वारा युवकों में बढ़ रहे असंतोष को, बेरोजगारी का अन्त करके, दूर किया जा सके।

(v) WITHDRAWAL OF P.A.C. AND RE OPENING OF DARUL-ULOOM (UTTAR PRADESH)

SHRI ATAL BIHARI VAJPAYEE (New Delhi): The Darul Uloom, a renowned institution of Islamic learning which has been attracting students from all over the world, is closed for about six months. The P.A.C. has been posted at the Institution. The Rector of Darul Uloom has urged the Centre to withdraw the P.A.C. which has failed to normalise the situation. The Rector had decided to open the institution in phases but he was prevented from doing so by the authorities. If there was any need for some reform in the functioning of the Uloom, it should have been done keeping in view the objectives that the Founding Fathers of the Darul Uloom had laid down. There was need to evolve a broad consensus among the people concerned for any change if necessary. To allow non-academic considerations to come in the way of smooth functioning of this great centre of learning is, to say the least, reprehensible.

I demand that immediate steps should be taken to restore normalcy at darul Uloom by withdrawing the P.A.C. and by allowing the Rector and other Uloom authorities a free hand in running the institution the continued closure of which has attracted adverse notice.