

for the security of Income Tax officials during raids:

(b) if so, whether a number of incidents of assault on raiding tax officials have been noticed recently during the current year;

(c) if so, the details and facts thereof;

(d) whether Government have also issued instructions/guidelines to State Governments to establish special courts to deal with offenders;

(e) if so the details in this regard;

(f) the number of cases of economic offences pending in each court (State-wise) as on 30 June, 1990;

(g) whether the Union Government have provided any help to the State Governments to set up such courts in their respective states; and

(h) if so, the details thereof and further steps taken by Government to dispose of such cases?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) Yes, Sir.

(b) and (c) During the calendar year 1990, one incident of assault on income-tax officials participating in search operations at Bairagad near Bhopal has been reported.

(d) to (h) The establishment of special courts comes within the purview of State Governments. The Central Government has been requesting the various State Governments to establish special courts for dealing with the cases of offences under the Direct Tax Laws.

Such special courts have already been established at Hyderabad, Muzaffarpur, Delhi, Bangalore, Indore, Ernakulam, Cuttack, Jaipur, Madras, Madurai, Allahabad, Kanpur and Ahmedabad.

Efforts are being made to establish more special courts for dealing with cases of offences under the Direct

Tax Laws at other places also so that these cases are disposed of expeditiously.

No separate statistics is being maintained with regard to court-wise pendency of proceedings relating to economic offences. However, it is reported that 35981 proceedings relating to offences under the Direct Tax Laws are pending in various courts throughout the country as on 30-6-90.

### Consignment Tax

1571. SHRI D. M. PUTTE GOWDA: Will the Minister of FINANCE be pleased to state:

(a) the number of States which are charging consignment tax for products sold in other States and the percentage of taxation;

(b) the major products attracting consignment tax and whether there is additional sales tax charged at the selling point causing double taxation;

(c) if so, the reasons therefor;

(d) whether Union Government propose to consult all the State Governments to bring uniformity in the consignment tax all over the country; and

(e) if so, the details thereof?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) Consignment tax is not being levied in the country.

(b) to (e) Do not arise in view of answer to (a) above.

### Lease by Trade Fair Authority of India

1572. SHRI TEJ NARAYAN SINGH: Will the Minister of COMMERCE be pleased to state:

(a) the terms and conditions on which Trade Fair Authority of India