the Institute has always been consulted. In fact, the Institute had always been consulted in regard to matters which concern the general interests of the Chartered Accountants as well as the interests of the country.

SHRI RAJA KULKARNI: Has not the Maharashtra Government pointed out in its proposal that had audit been nationalised earlier, the sickness and subsequent closure of a number of textile mills in the State would have been averted?

SHRI BEDABRATA BARUA: No. Sir. The Maharashtra Government's suggestion is the outcome of their discussions with the Minister of Industrial Development of the Union Government, and they placed these suggestions which include two points. Under the present system, a company is required to appoint its own aulitors and this renders difficult the task of checking malpractices. Therefore, it is proposed that the auditors should be appointed by the Government or independent agencies. I do not know if other points were also raised in the discussion.

SHRI RAJA KULKARNI: What were the reasons given?

SHRI BEDABRATA BARUA: Reasons might have been given. All these things did not come up before us when the refereence was made to us by the Ministry of Industrial Development. Certainly it stands to reason to say that when a company closes down, part of the reason might be the mis-management of the company the controlling shareholders who are in most cases the people in the management of the company.

SHRI H. N. MUKERJEE: In view of the representations which I have seen of Associations of Chartered Accounts and Cost Accountents that certain monopoly houses in the auditors business like Flight. Waterhouse & Peak have almost a monopoly of the accounting and auditing work in respect of these public limited companies, is Government going to give some special consideration to having a measure so that the auditing can be done on a more representative scale and not by these mono-

poly auditing companies who work in a slipshod fashion in the interests of the monopoly capitalists?

SHRI BEDABRATA BARUA: So for as the public limited companies are concerned. there have been reports that big audit firms have a larger share of the audit business of the various big companies. This matter is receiving the consideration and the attention of Government, and a number of changes in the Commanies Act are being proposed or are under consideration.

Uniformity in scales of pay of officers of different refineries in the country

*426 SHRI DINESH CHANDER Will GOSWAM1 the Minister AND CHEMICALS PETROLEUM pleased to states:

- (a) whether there is uniformity in the scales of pay of the Officers empolyed in the various Oil Refineries in the country; and
 - (b) if not, the reasons therefor?

THS DEPUTY MINISTER IN THE **PETROLEUM** MINISTRY OF AND CHEMICALS (SHRI DALBIR SINGH) : (a) There is no uniformity in the scales of pay of the officers employed in the various refineries in the country, but by and large there is uniformity in the scales of pay of the officers in the refineries of I.O.C. viz. Gauhati. Barauni and Koyali.

- (b) The Government have fixed the pay scales for the following posts in the public sector refineries appointments to which are made by Government.
 - 1. Chairman, Indian Oil Corporation.
 - Managing Director (Refineries, & 2. Pipelines Division) Indian Oil Corporation.
 - Director. Indian Oil 3. Finance Corporation.
 - General managers of Gauhati. Barauni and Koyali Refineries.

Chairman and Managing Director, Madras Refineries Ltd.

The pay scales for other posts are fixed by the concerned undertakings depending on the job content, qualifications, experience, availability of personnel, local conditions etc.

Since the private sector refineries are separate entities they fix the pay of their officers independently normally based on similar consideration.

SHRI DINESH CHANDER GOSWAMI: The Minister has stated that there is more or less uniformity in the pay of officers employed in the public sector undertakings. May I know whether it is a fact that even in respect of important officers like the Security Officer, the pay scale in the Gauhat: Refinery is lower than that in the Barauni or other refineries of the public sector? Considering the fact that this causes a lot of discontent, has the Government any proposal to bring about uniformity in these scales of pay of officers at least in the nationalised Sectar?

THE MINISTER OF PETROLEUM AND CHEMICALS (SHRI P. C. SETHI): So far as the pay scales that have to be decided at the Government level are concerned, there is uniformity in all the refineries, but below this, all the pay scales have to be fixed by the Board of Directors. If there is any inconsistency in these pay scales between one refinary and the other, we would certainly bring it to the notice of the IOC Board.

श्री हुकम जन्द कछवाय: सभी स्थानों पर समान काम के लिए समान वेतन हो, इस नीति को सब सरकारी क्षेत्रों में लागू करने में सरकार को क्या दिक्कत आ रही हैं ?

श्री पी० सी० सेठी: कोई विकात नहीं है। जैसा कि मैं ने बताया है, जहां तक पब्लिक सैंक्टर रिफाइनरीज का तालुक है, उन में एक तरह की पोस्ट्स के यूनिफाम स्केल हैं। प्राईवेट सेक्टर में जरूर पे स्केल या वेतनमान हमारी रिफाइनरी के मुकाबळे में ज्यादा हैं।

Ban on Shifting of Companies from one State to Another

- *427. SHRI R. S. PANDEY: Will the Minister of COMPANY AFFAIRS be pleased to state:
- (a) whether there is any proposal under consideration of Government to ban shifting of Companies from one State to another without any convincing reasons;
- (b) if so, the main features of the proposal; and
- (c) Whether the Indian National Trade Union Conngress has been consulted in this regard?

THE DEPUTY MINISTER IN THE DEPARTMENT OF COMPANY AFFAIRS (SHRI BEDABRATA BARUA): (a) Government has no proposal under consideration to ban shifting of registered offices of the companies from one State to another under the Companies Act, 1956. Section 17 of the Companies Act already provides for certain restrictions e.g. approval of the court after affording opportunity to Registrar of Companies to make objections.

(b) and (c). Do not arise.

श्री राम सहाय पांडे: अध्यक्ष महोदय विशेषकर कलकत्ता में मी० पी० एम० और नक्सलाइट्स की मारधाइ की गतिविधियों के कारण वहां से बहुत सी इंडस्ट्रीज और कम्पनीज शिफ्ट करना चाहती हैं। मैं यह जानना चाहता हैं कि कितनी कम्पनीज आदि ने यह एप्लीकेशन दी है कि वे तहां से शिफ्ट करना चाहती हैं। मैं यह भी जानना चाहता हैं कि उन को ऐसा करने से रोकने और उनको शास्तिपूर्वक और अच्छी तरह से चलने का अवसर देने के लिए सरकार की ओर से क्या प्रयास किया जा रहा है।

SHRI BEDABRATA BARUA: I think, the hon. Member means the registered office of the companies, because there are three different things.

श्री राम सहाय पांडे: कम्पनीज, रजिस्टर्ड आफ्सिज, कुछ भी बताइए।