

safety of the loyal workers.

(c) The issues arising out of the lock-out were discussed with the representatives of the HVF employees on 8th and 9th May, 1972 and a settlement was signed on 9.5.1972 as a result of which the lock-out was lifted with effect from 11th May, 1972.

**SHRI S. M. BANERJEE :** The hon Minister for Defence Production had discussed the matter for more than four hours with the representatives, including the representative of the All India Defence Employees Federation. Normal conditions have been restored in this particular factory, but cases of suspension are still there. I would like to know whether those suspensions would be removed at the earliest opportunity.

**SHRI JAGJIVAN RAM :** It was included in the agreement itself, and the Government had issued orders to implement what was agreed upon.

**SHRI S. M. BANERJEE :** There is no recognised union there. The co-ordination committee of the various unions is working there in its place. I would like to know whether one of the terms and conditions was that the joint consultative machinery scheme would be implemented there, whether that had been done and if so, whether any meetings have been held.

**SHRI JAGJIVAN RAM :** I am not quite sure whether any meeting has been held or not, because the agreement took place only a few days back. As I have said, orders have been issued from here to implement all that was included in the agreement.

**Conference of Income-tax Commissioners  
(1972)**

\*1007. **SHRI P. NARASIMHA  
REDDY :**  
**SHRI BIBHUTI MISHRA :**

Will the Minister of FINANCE be pleased to state :

(a) the decisions taken at the recent Income-tax Commissioners' Conference to

tone up assessment and collection of Income-tax : and

(b) whether any targets have been fixed for the liquidation of tax arrears ?

**THE MINISTER OF STATE IN THE  
MINISTRY OF FINANCE (SHRI K. R.  
GANESH) :** (a) and (b). Steps for toning up assessment and collection were discussed and principles were evolved on the basis of which each Commissioner of Income-tax Charge was to be organised keeping in view the problems of a particular charge. Some of the important steps are mentioned in the statement laid on the Table of the House. As to the collection, difficulties in the way of realisation of tax arrears were discussed so that steps could be taken to resolve them. Some of the major difficulties facing the Department and needing solution were highlighted in the course of the discussions and are mentioned in the statement laid on the Table of the House. Concerted efforts are being made to liquidate the tax arrears. In framing the budget estimates of the revenue receipts, the estimates of arrears realisation are also taken into account.

*Statement*

*Assessments :*

- (i) Reorganisation of Central Charges with just enough work as would facilitate thorough investigation of fraud cases expeditiously and with an eye on prosecution.
- (ii) In territorial charges important cases for detailed investigation and for scrutiny were desired to be allotted to the Income-tax Officers in such a way that they could complete them thoroughly and expeditiously.
- (iii) As a consequence, the rest of the cases not covered by (i) and (ii) above were to be disposed of in a summary manner so that about 75% of the workload was covered by the summary assessments.
- (iv) Guidelines were provided for selecting cases for summary assessments and their disposal.

## Collection

- (1) The 'karta' of a defaulting HUF could not be committed to prison for default in the tax payment.
- (2) Difficulty in arrest of a tax defaulter who kept shifting out of the jurisdiction of the Tax Recovery Officer.
- (3) Difficulties in selling shares of the private limited company.
- (4) Difficulties in actual sale of attached immovable properties and in getting bidders for the same.
- (5) Administrative difficulties, such as lack of facilities for storage of attached goods, cash, etc., and in supporting staff

**SHRI P. NARASIMHA REDDY :** In the statement in reply to my question it is stated that guidelines are fixed for selecting cases for the summary assessment and disposal. I take it, that is done with a view to help the small taxpayers. May I know whether the Government is aware of the Direct Taxes Enquiry Committee's recommendations that in cases of this type there should be some uniform standard for selecting such cases for summary assessment and disposal, and that for the benefit of small taxpayers the Taxpayers' Assistance and Service Wing should be set up by the department?

**SHRI K. R. GANESH :** These recommendations are under consideration.

**SHRI P. NARASIMHA REDDY :** Direct Taxes Enquiry Committee has said that nonrealisation of Tax arrears is largely due to non-exercise of powers conferred on recovery officers under the 2nd and 3rd schedule of the Act. If so, what steps are proposed to be taken to step up this realisation of tax arrears?

**SHRI K. R. GANESH :** The Government is aware of the recommendations in this behalf. The question arose of the full utilisation of the powers given to the assessment officers also. The Commissioners themselves discussed this question. They have

decided to use the power of searches and the power of prosecution to the maximum extent possible.

**अध्यक्ष महोदय :** (श्री हुकम चन्द कछवाय के खड़े होने पर) मालूम होता है आपने क्वेश्चन लिस्ट नहीं देखी है।

**श्री विष्णुति मिश्र :** अध्यक्ष जी, एक तो हम सम्बन्ध में यह कहना है कि बहुत ज्यादा असेसमेंट करते हैं इसलिए असेसी को पेमेंट करने में दिक्कत होती है, और दूसरे स्टेटमेंट में यह है कि उन की सम्पत्ति और सामान को अटैच करते हैं तो उस का जल्दी से कैसे डिस-पोजल हो यह कठिनाई हो जाती है। मैं जानना चाहता हूँ कि इन सारी बातों का प्रबन्ध ठीक से और जल्दी से जल्दी हो जाये इस बारे में सरकार कोई कानून बनाने की बात सोच रही है ताकि इन्कम टैक्स जो बाकी है उस का ठीक से रियेलाइजेशन हो जाए, असेसमेंट ठीक से हो और सामान का ठीक से डिसपोजल हो जाए ?

**SHRI K. R. GANESH :** These matters have been discussed. The Commissioners themselves discussed these matters. As far as the question of the use of immovable property is concerned, there are practical difficulties. The Department is trying to find out how to solve the problems. One of the major problem is that in respect of the property attached for realisation of tax dues, it has become almost impossible or very difficult to find bidders for them. Actually this matter is being given the serious consideration and we hope to find some solution for it.

**श्री हुकम चन्द कछवाय :** प्रायकर अधि-कारी जो होते हैं इन के ऊपर बहुत से नये नये अधिकारी आते हैं जो डिप्टी प्राय्त् करके सीधे आ जाते हैं, और जिन को 10, 15 साल का अनुभव होता है वे फिर भी छोटे अफसर ही रहते हैं, यह इच्छा होती है कि एक नया आदमी अफसर बन कर आ गया है और हमारा अनुभव है सरकार उस का कोई लाभ नहीं लेती है इस लिए क्या इस बात का विचार रखा जाएगा कि

अफसर बनते समय बिन को अनुभव है ऐसे व्यक्तियों के ऊपर कोई नया व्यक्ति न घोषा जाए ?

अध्यक्ष महोदय यह सवाल कहा से पैदा हो गया आप का ? आप इर्रेलीवेंट मत होइये । Don't be irrelevant.

**SHRI M RAM GOPAL REDDY**  
For attached property there are no bidders This is what the Minister said Why cannot Government acquire the property ? I want to know why the Government itself cannot acquire the property

**SHRI K R GANESH** It is a suggestion for action

**MR SPEAKER** You always give a good suggestion for action Kindly ask question also sometimes

**SHRI M RAM GOPAL REDDY** This is a question

**MR SPEAKER** Ask it in the form of a question

**SHRI M RAM GOPAL REDDY** He said for the attached properties there are no bidders I am proposing why the Government should not taken the property by itself

**MR SPEAKER** That is it You yourself said that you are 'proposing' You are just proposing something That is a suggestion,

**SHRI M RAM GOPAL REDDY**  
When there are no bidders the Government itself can take possession of the property for market value.

**MR SPEAKER** The hon. Member is proposing something

**SHRI K R GANESH** This is a suggestion for action and it will have to be considered in its constitutional framework

**SHRI M. RAM GOPAL REDDY** Parliament has already passed a law

**MR SPEAKER** ; Now, Let the hon.

Member kindly sit down. He says that he has noted the hon. Member's suggestion It is a suggestion for action

**श्री मूलचन्द डागा :** मैं मंत्री जी से जानना चाहता हूँ कि जो पुराने कर हैं उनको बसूल करने में क्या क्या मुख्य कठिनाइयाँ हैं, इस पर कानफरेंस में विचार किया गया ? और उसके लिए आप कौन सा नया लेजिस्लेशन लाना चाहते हैं ?

**अध्यक्ष महोदय :** स्टेटमेंट में दिया है । बड़ा लम्बा चौड़ा है ।

**श्री मूलचन्द डागा :** कौन कौन सी कठिनाइया आपने अनुभव की हैं यह बताइये ? क्या सरकार की वलतियों पर ही आधारित है या जनता की गलती भी है ? कौन सी कठिनाइयाँ हैं, उन पर आप प्रकाश डालें, और उसके लिए कौन सा लेजिस्लेशन लाना चाहते हैं ?

**SHRI K R GANESH** This problem was extensively gone into by the Direct Taxes Inquiry Committee The commissioners have also discussed this problem The question of collection of arrears is a continuing one, and I have given from time to time a statement before the House in this regard During the last four years, the realisation of arrear demand has increased For instance, in 1967-68, the realisation of arrear demand was Rs 152 crores in 1970-71 it was Rs, 159 61 crores, and during the last financial year, we have been able to collect more than about Rs 240 crores out of which Rs 70 crores have been collected in cash, while the rest have been adjustments here and there

**श्री मूलचन्द डागा :** कठिनाइयाँ क्या हैं, उनका उत्तर तो दीजिये ?

**अध्यक्ष महोदय :** कठिनाइयाँ क्या हैं, यह वह जानना चाहते हैं ।

**श्री के० आर० गणेश :** कठिनाइयाँ जो इतनी हैं भैया, यह कोई इम्तहान नहीं है । मैंने कहा कि डायरेक्ट टैक्सेज ऐडवाइजरी कमेटी ने इस पर सोच-विचार किया है और सोच-विचार

करके बहुत सी सिकागिशात की हैं उन पर गौर किया जा रहा है और उसके मुताबिक फैंसला लिया जाएगा। जो अभी फैंसला लिया गया, जो कोशिश की गई उसको मैंने आपके सामने पेश कर दिया है :

**अध्यक्ष महोदय :** आपने मैया कहा है उन को तसल्ली हो गयी है।

**श्री मूलचन्द डागा :** मुझे तसल्ली नहीं हुई है।

**Order for the Supply of Four Air-Conditioned Motor Launches for Gobind Sagar and Nagarj unasagar to Attract Tourists**

\*1008. **SHRI B K. DASCHOWDHURY :** Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state :

(a) Whether Government have placed any order for the supply of four air-conditioned motor launches for Gobind Sagar and Nagarj unasagar to attract more tourists; and

(b) if so, the cost thereof and when they are likely to be received ?

**THE MINISTER OF STATE IN THE MINISTRY OF TALIRISM AND CIVIL AVIATION (DR SAROJINI MAHISHI) :**  
(a) Yes, sir Orders for the four launches, two each for Gobind Sagar and Nagarj unasagar have been placed with the Central Inland Water Transport Corporation, Calcutta.

(b) The total estimated cost of these launches is Rs. 24.96 lakhs. The launches are expected to be delivered between September-December 1972.

**SHRI B. K. DASCHOWDHURY :** While appreciating the measures taken by the Ministry to make the best use of these four launches that would be placed in Gobindsagar and Nagarj unasagar in order to attract tourists, may I know whether it is the policy of Government that in order to make these tourist boats more and more attractive, they will take similar measures in other lakes also, and also whether in other places of tourist interest also, where

there may not be any lakes but which may be places of toarist interest such as hill resorts and others, they will introduce tourist buses etc. ?

**DR. SAROJINI MAHISHI :** I do not know whether the hon. Memer wants us to put a boat in the hill resort...

**SHRI B. K. DASCHOWDHURY :** Not boats but tourist buses.

**MR SPEAKER :** The main question is only about launches.

**DR. SAROJINI MAHISHI :** This is the first of its type, and in course of time, other facilities will be created at other places.

**MR SPEAKER :** The hon. Member can come and see these boats, if he comes to Punjab.

**Non-Stoppage of Dacca Bound International Flights at Dum Dum Airport**

\*1009. **SHRI SAMAR GUHA :** Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state :

(a) Whether all Dacca-bound international flights have been directed not to stop at Dum Dum Airport but to fly from Delhi and Bombay straight to Dacca; and

(b) if so, the reasons therefor ?

**THE MINISTER OF TOURISM AND CIVIL AVAITION (DR. KARAN SINGH) :**  
(a) No. Sir.

(b) Does not arise.

**SHRI SAMAR GUHA :** Sir, I do not know whether the absence of international air traffic in Dum Dum is a *maya*. So many newspaper reports appear, in which they say that the international flights over Dum Dum have been diverted. If that is also a *maya*, I do not know, because the Minister has answered, "No" and "Does not arise."

I want to put a direct question to the Minister : whether it is a fact that as many as six international flights have been diverted from Dum Dum and they now have