

21st November, 1970 and normal working started on 30th November. Why did Government take 9 days to start normal working after the lock-out was lifted ?

SHRI M. R. KRISHNA : I have already explained that negotiations were going on. Even though some workers were prepared to come to work, the management thought their intention may not be good. In order to protect the factory property, they did not open untill the labour union decided that they would rejoin duty. All this process definitely would have taken certain time.

SHRI S. KUNDU : May I know whether even after normalcy has returned to the factory, 15 workers are still charge-sheeted ? In view of normalcy having returned, have the ministry advised the HMT manager to withdraw the charge-sheets against those 15 workers ?

SHRI M. R. KRISHNA : We would like to help the workers. It is not our intention to victimise or harass anybody. At the same time, we will have to see that the factories are managed efficiently and discipline is maintained. When violence is involved, it becomes necessary for us to punish those people who went out of their way and assaulted the officers.

SHRI G. Y. KRISHNA : Is it not an established fact that the workers of HMT were on a peaceful strike ? Is it also not a fact that due to the institution or instigation the State Government created a situation where the workers could not carry on their trade union activities ? So, would the Government be pleased to probe into the matter by a parliamentary delegation or through their own machinery ?

SHRI M. R. KRISHNA : The hon. Member is throwing the blame on the State Government. I think the State Government will have to come to the rescue of the Central Government in order to protect the industries. As far as the Mysore State Government is concerned, it has acted wisely and in time. Therefore, I do not think there is any necessity at this stage for any parliamentary committee to go into this aspect to find out whether the State Government has really created this problem or not.

Appeal Disposed of by Income-Tax Appellate Tribunal, Calcutta Benches

*731. **SHRI BENI SHANKER SHARMA :** Will the Minister of LAW AND SOCIAL WELFARE be pleased to state :

(a) the number of appeals disposed of by the Calcutta Benches of the Income-tax Appellate Tribunal during the period 1st April, 1969 to 31st March, 1970 and 1st April, 1969 to 30th September, 1970 giving separately the numbers of appeals disposed of, which were filed by the Department and of those filed by the Assesseees and the proportion thereof ;

(b) the total tax relief allowed to the Assesseees in the appeals disposed of in their favour and the tax effect of the appeals disposed of in the favour of the Department during the above period ; and

(c) the number of appeals filed by the Department and the Assesseees during the same period in Calcutta ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW AND IN THE DEPARTMENT OF SOCIAL WELFARE (SHRI JAGANATH RAO) : (a) The number of appeals disposed of by the Calcutta Benches of the Income-tax Appellate Tribunal during the period 1st April, 1969 to 31st March, 1970 was 5,320 out of which 4,125 were filed by the Assesseees and 1195 by the Department, the proportion between the two being 77.5 and 22.5. During the period 1st April, 1970 to 30th September, 1970, the number of appeals disposed of by these Benches was 3049, out of which 2371 were filed by the Assesseees and 678 by the Department, the proportion between the two being 77.8 and 22.2.

(b) The information is being collected from the Ministry of Finance and will be laid on the Table of the House.

(c) The number of appeals filed by the Assesseees during the period from 1.4.69 to 31.3.70 was 6422 and those filed by the Department was 1590. The number of appeals filed the Assesseees during the period 1.4.70 to 30.9.70 was 3300 and those filed by the Department was 952.

श्री बेणी शंकर शर्मा : अध्यक्ष महोदय, इस प्रश्न का जो खास उत्तर आना चाहिये था, वह नदारद है। (ब) भाग में इन्होंने कहा है कि हम इन्फोर्मेशन एकत्र कर रहे हैं। मैं मंत्रा महोदय से पूछना चाहता हूँ कि मैंने 21 दिन पहले इस प्रश्न की सूचना भेजी थी और अब तक यह इन्फोर्मेशन इकट्ठी हो जानी चाहिये थी, अब इसके अभाव में क्या प्रश्न पूछूँ ? लेकिन इसको छोड़कर जो दूसरा प्रश्न मेरे सामने आता है, मैं वही पूछना चाहता हूँ।

माननीय मंत्री जी ने बताया है कि 1969-70 में कलकत्ता में इन्कमटैक्स एप्लेट ट्रिब्यूनल ने 5020 मामलों के फैसेल किये मैं मंत्री महोदय से पूछना चाहता हूँ कि कलकत्ता में अपीलों का पेन्डेन्सी कितनी है अर्थात् कितने अपील के केस उनके सामने पड़े हुए हैं, जिनके फैसेल होने बाकी हैं ? मैं यह भी जानना चाहता हूँ कि वहाँ इस समय जितनी बेंचें काम कर रही हैं, उन बेंचों में कितने मेम्बरस होने चाहिये और वहाँ पूरी संख्या में मेम्बर है या नहीं ? जैसे वहाँ पाच बेंचें काम कर रहा है तो उनमें कम से कम 10 मेम्बर होने चाहिये, क्या वहाँ वास्तव में 10 मेम्बर हैं ? क्या यह सही नहीं है कि वहाँ 10 मेम्बर के बजाय 8 या 9 मेम्बर ही काम कर रहे हैं, इसलिये एक मेम्बर का दा या कभी-कभी तीन बेंचों में काम करना पड़ता है। इस तरह उन पर काम का बोझ तो पड़ता ही है, साथ ही माथ एप्लेट्स और उनके जो वकील हैं उन्हें भी हैरानी और परेशानी होती है। जहाँ 10 मेम्बर की आवश्यकता हो, वहाँ एक-दो मेम्बर एक्स्ट्रा भी होने चाहिये, ताकि अगर कोई बीमार पड़े या छुट्टी ले तो वह उनके बदले काम कर सकें। इसलिये मैं जानना चाहता हूँ कि इन बेंचों में पूरे मेम्बर के अलावा क्या आप एक या दो एक्स्ट्रा मेम्बर भी एप्वाइन्ट करेंगे जो स्टेपनी का काम कर सकें ?

SHRI JAGANATH RAO : There are at present 23 benches all over the country and five benches in Calcutta. It is true that there is a shortage of officers in Calcutta and from time to time officers are being drawn from other benches. We have recently selected a number of accountant members and judicial members. I hope, in Calcutta we will have two more benches to dispose of the work. Calcutta is a very heavy region where there is long pendency of appeals. The disposal of the Calcutta bench by and large is very fair and it is able to keep pace with the institution. We have instructed the benches all over the country to expedite disposal so that the backlog could be removed.

Regarding the information about the amounts of relief given to the assessee, it is not possible because in pursuance of the judgments the Commissioners of Income-tax have to work out the relief given to the assessee. Therefore we have to get the information from the Income-tax Commissioners of various States. The Finance Ministry have to get the information and supply it to us. That is why I could not give the figure.

श्री बेणी शंकर शर्मा : अध्यक्ष महोदय, मेरे प्रश्नों का उत्तर नहीं आया। मैंने पूछा था कि कलकत्ता की बेंचों में कितनी पेन्डेन्सी है और उम पेन्डेन्सी को निपटाने में कितना समय लगेगा ?

SHRI JAGANATH RAO : I cannot give the exact figure but I have said that the pendency is rather heavy. With the appointment of new benches, I hope, in a few months' time they will be able to keep pace with the institution.

श्री बेणी शंकर शर्मा : अगर मंत्री जी को मालूम नहीं है तो मैं बतला देना चाहता हूँ। इस समय जितने कसेज वहाँ पेन्डिंग हैं उनको निपटाने में कम से कम तीन वर्ष लगेंगे, इसलिये मैं सुझाव देना चाहता हूँ कि वहाँ बेंचों की संख्या डबल कर देनी चाहिये।

मेरा दूसरा प्रश्न है...

अध्यक्ष महोदय : आपने पहले के साथ दूसरा जोड़ दिया था। अब दूसरे के साथ फिर दूसरा जोड़ेंगे तो कैसे चलेगा ?

श्री वेणी शंकर शर्मा : वह तो पहले का उन्होंने जवाब नहीं दिया था। मेरा दूसरा प्रश्न बहुत छोटा सा है। ...

MR. SPEAKER : While doing it you are depriving the other Members.

श्री वेणी शंकर शर्मा : आप अब कितने नये मेम्बर्स एप्वाइन्ट कर रहे हैं ? उनमें जो एकाउन्टेन्ट मेम्बर्स एप्वाइन्ट किये जाते हैं उनमें से कुछ चार्टर्ड एकाउन्टेन्ट्स में से आते हैं और कुछ डिपार्टमेन्ट से आते हैं, मैं जानना चाहता हूँ कि उनमें से आप कितने एकाउन्टेन्सी प्रोफेशन से ले रहे हैं और कितने डिपार्टमेन्ट से ले रहे हैं ?

MR. SPEAKER : You are giving the information yourself, not asking a question.

SHRI JAGANATH RAO : As I said, we are having four more benches in Calcutta. The bench consists of an accountant member and a judicial member. Chartered accountants are also selected as also people from the department. There is a selection committee presided over by Justice Shah of the Supreme Court. The selections have been made. We are finalising the selections and we hope that orders will be issued soon. Then the benches will function from January or so.

Besides increasing the number, we have given instructions to the tribunals to dispose of cases expeditiously. Our instructions are that where the subject matter of appeal is Rs. 25,000 or less, a single member could dispose of the case ; that they should sit five days in a week ; that orders in small cases should be delivered at the bench—we have given them so many instructions so that the disposal could be expedited.

SHRI N. K. P. SALVE : May I know from the Minister whether it is true that with a view to coping with the large pendency of

tax appeals before the Income-tax Tribunals, a decision had been taken to constitute larger number of benches and that for that purpose a selection board had been constituted which was headed by no less a person than a Supreme Court Judge ? May I know from the Minister, notwithstanding the report of the selection committee, the benches have not yet been constituted because the order of merit recommended by the selection committee is sought to be disturbed because of various pressures ; if not, will the minister give a categorical assurance that they will make appointments in the same order of merit as has been determined by the selection board and as early as possible so that the litigants may get early relief ?

SHRI JAGANATH RAO : There is absolutely no foundation for any suspicion that we are trying to alter the priorities fixed by the selection board.

SHRI N. K. P. SALVE : Will the order of merit be disturbed ?

SHRI JAGANATH RAO : We are not going to disturb the merit. Whatever order has been given by the selection committee, we will faithfully observe it. I know the officer the hon. Member has in mind.

The delay is that there were some Scheduled Castes candidates who were interviewed and two were selected to be judicial officers but we wanted to try to get two more Scheduled Castes officers for the purpose. Recently, two or three days ago, they were interviewed. That was the delay. Very soon orders will issue.

WRITTEN ANSWERS TO QUESTIONS

Licences for import of Steel

*722. **SHRI VIRENDRAKUMAR SHAH :** Will the Minister of STEEL AND HEAVY ENGINEERING be pleased to state :

(a) whether Government have assured the industry and trade that imports of steel would be liberalised, so that the overall industrial production in the country is not allowed to suffer due to steel shortage :