

# **TWENTY-SECOND REPORT**

## **ESTIMATES COMMITTEE (1985-86)**

(EIGHTH LOK SABHA)

**MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF EXCISE AND CUSTOMS**

**[Action Taken by Government on the recommendations contained in  
the Eighty-ninth Report of Estimates Committee (7th Lok Sabha)]**



*Presented to Lok Sabha on 20. 12. 85*

**LOK SABHA SECRETARIAT  
NEW DELHI**

*December, 1985/Agrahayana, 1907 (S)*

*Price : Rs. 2.40*

**\* CORRIGENDA TO TWENTY SECOND REPORT OF ESTIMATES  
COMMITTEE (ACTION TAKEN) ON CENTRAL BOARD OF  
EXCISE AND CUSTOMS.**

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(1985-86)

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**STUDY GROUP ON ACTION TAKEN REPORTS  
OF ESTIMATES COMMITTEE**

**(1985-86)**

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- 7. Shri M.R. Janardhanan**
- 8. Shri Hannan Mollah**
- 9. Shri B.B. Ramaiah**

## INTRODUCTION

I, the Chairman of the Estimates Committee having been authorised by the Committee to submit the Report on their behalf present this 22nd Report on action taken by government on the recommendations contained in the Eightyninth Report of the Estimates Committee (Seventh Lok Sabha) on the Ministry of Finance — Department of Revenue—Central Board of Excise and customs.

2. The eighty-ninth Report was presented to Lok Sabha on 24th August, 1984. Government furnished their replies indicating action taken on the recommendations contained in that Report on 28th November, 1985. The draft Report was adopted by the Committee on 18th December, 1985.

3. The Report has been divided into following Chapters :—

- I. Report
- II. Recommendations/Observations which have been accepted by Government
- III. Recommendations/Observations which the Committee do not desire to pursue in view of Government's replies.
- IV. Recommendations/Observations in respect of which replies of Government have not been accepted by the Committee.
- V. Recommendations/Observations in respect of which final replies of Government are still awaited.

4. An analysis of action taken by Government on the recommendations contained in Eighty-ninth Report of Estimates Committee (Seventh Lok Sabha) is given in Appendix. It would be observed that out of 18 recommendations made in the Report, 9 recommendations i.e. 50 per cent have been accepted by Government and the Committee do not desire to pursue 4 recommendations i.e. about 22 per cent in view of Government's replies. Replies have not been accepted in respect of 5 recommendations i.e. about 28 per cent.

NEW DELHI

December 1985  
Agrahayana 28, 1907(S)

CHINTAMANI PANIGRAHI

*Chairman,*  
*Estimates Committee.*

## CHAPTER I

### REPORT

1.1. This Report of the Estimates Committee deals with Action Taken by Government on the recommendations contained in their Eighty-Ninth Report (7th Lok Sabha) on Central Board of Excise and Customs which was presented to Lok Sabha on 24th August, 1984.

1.2. Action Taken Notes have been received in respect of all the recommendations contained in the Report. These Notes have been categorised as follows :—

- (i) Recommendations/Observations which have been accepted by the Government :

Sl. Nos. 1, 3, 6, 10, 11, 12, 13, 14, and 16

(Total 9, Chapter II)

- (ii) Recommendations/Observations which the Committee do not desire to pursue in view of Government's Replies :

Sl. Nos. 2, 5, 7, 15,

(Total 4 Chapter III)

- (iii) Recommendations/Observations in respect of which Government's replies have not been accepted by the Committee :—

Sl. Nos. 4, 8, 9, 17, 18

(Total 5, Chapter IV)

- (iv) Recommendations/Observations in respect of which final replies are still awaited :

NIL

1.3. The Committee will now deal with action taken by Government on some of the recommendations.

#### *Study of Staffing Pattern*

#### *Recommendation Sl. No. 4 (Para 2.9)*

1. The Committee had earlier observed that the Staff Inspection Unit had undertaken a study of the staffing pattern upto the level of Director of the

Board of Central Excise and Customs in 1975. Its report could not be implemented as it was finally decided in 1982 not to extend the Desk Officer system to the Board as suggested by the Inspection Unit, who were asked to have a further study. The Committee felt that there was need for reorganisation of the Board's establishment to make it efficient and effective and regretted that nothing concrete had been done in this direction for nearly a decade and hoped that the proposed fresh study would be expedited for a meaningful reorganisation of the establishment.

1.5 The Ministry of Finance in their reply have stated, "The recommendations made by the Estimates Committee have been brought to the notice of the Staff Inspection Unit of the Department of Expenditure and they have already initiated action to carry out a study of the staffing pattern and requirements of the Central Board of Excise and Customs."

1.6. Observing that nothing concrete had been done for more than a decade to reorganise the establishment of the Board of Central Excise and Customs which was necessary for its efficient and effective functioning, the Committee had recommended that fresh study proposed to be undertaken by the Staff Inspection Unit should be expedited. The main thrust of the recommendation of the Committee was for expeditious completion of the proposed study in order to have meaningful reorganisation of the Board. Reply of the Ministry that the Staff Inspection Unit of the Department of Expenditure has so far only initiated action to carry out a study of the staffing pattern and requirements of Central Board of Excise and Customs shows that the matter has not been given the importance and attention that it deserved. The Committee would like the Ministry to get the study expedited so that establishment of the Board could be reorganised at the earliest. The Committee would like to be apprised of the outcome of such study and the action taken pursuant thereto.

*Recommendation (Serial Nos. 8 and 9—Paras 3.20 3.21 and 3.22).*

#### *Deputation*

1.7. In Paragraph No. 3.20 of the Original Report the Committee had observed :

".....in the four metropolitan cities alone there are 127 officers who have completed more than 4 years but have not been transferred out of their present places of postings. Of these, 50 have completed more than 8 years.....The Committee are anxious that there should be no allegation of favouritism in regard to postings and transfers as well as



allowing such a large number of officers to stay at their respective places for so long." The Committee had therefore suggested "that all the cases of overstayal.....should be reviewed for appropriate action in wider public interest."

1.8. In their reply to the Committee, the Ministry have stated as under :—

"In so far as the four Metropolitan cities of Bombay, Delhi, Madras and Calcutta are concerned, different field formations namely Customs House, Central Excise Collectorate (s), Directorate of Inspection, Directorate of Training, Directorate of Revenue Intelligence and Directorate of Anti-Evasion are located there. Though there are officers who continued at the same station for longer period, they have been shifted from one post/charge to another. The main objectives underlying the concept of transfers as outlined above can thus be achieved without dislodging an officer from a particular station and causing avoidable hardship or inconvenience to them.

In the light of parameters above and in pursuance with Committee's observations concerning a rational policy of transfers, officers of the Indian Customs and Central Excise Service Group 'A' who had been in the same station for a longer period, including the 50 officers who had completed more than 8 years in the four Metropolitan cities of Delhi, Bombay, Calcutta and Madras, have been shifted except in a few cases of the following nature :—

- (i) Where officers are holding tenure postings at the centre,
- (ii) Where officers are due to superannuate within next two years, and
- (iii) Where continuance of an officer at the same station has been considered necessary in public interest."

1.9 While the Committee appreciate the grounds for exceptions to rotational postings as indicated above, they do not agree that "the main objectives underlying the transfers..... could be achieved without dislodging an officer from a particular station and causing avoidable hardship or inconvenience to them", by shifting them from one post/charge to another at the same station. They feel that such an action would lead to circumvention of the policy of rotational transfer and would on the one hand deny an opportunity to officers posted at areas other than the metropolitan cities to get posted at metropolitan cities and on the other hand enable officers posted to metropolitan cities to continue to remain at the same station by exerting

unwarranted extraneous influence or pressure. The Committee would therefore suggest that the policy of rotational transfer from one station to another after an expiry of four years should be strictly followed subject to exceptions on grounds mentioned above which should be extremely rare.

*Recommendation (Sl. Nos. 17 and 18, Paras 8.5 and 8.6) Excise Duty exemptions to achieve socio-economic objectives.*

1.10 In the Original Report the Committee had observed that the Customs and Central Excise levies could not be viewed by the Board merely as a revenue raising measure. These levies authorised by Parliament and particularly the host of exemptions granted by the Executive under the powers vested in it, aimed at the realisation of certain important socio-economic objectives. There should therefore have been a continuous review to ascertain the extent to which the objectives were actually achieved and corrective action taken wherever necessary. The exemptions were in the nature of the tax expenditure for specific purposes and in some cases these constituted consumer subsidy. The continued exemptions were justified only if they served those purposes as intended. It was primarily the responsibility of the Central Board of Excise and Customs though the Board to coordinate with other Ministries/Departments concerned, but unfortunately there was no machinery with the Board in this regard. The Committee had suggested setting up of a research cell in the Board under the Chairman which would *inter alia* monitored the results of the exemption notifications and analysed them for appropriate action.

1.11 The Ministry of Finance in their reply have stated : "Separate proposals for setting up of Research and Review Cell in the Tax Research Unit of the CBEC are under consideration. This cell, when set up, will also monitor the results of the exemption notifications and analyse them for appropriate action."

1.12 As the Customs and Central Excise levies aim at the realisation of certain socio-economic objectives, continuous review to ascertain the extent to which the objectives have been achieved is of paramount importance. However, to Committee's suggestion of setting up of a research cell in the Board, the Ministry after a consideration lasting well over a year have merely stated that 'separate proposals for setting up of Research and Review Cell in the Tax Research Unit of the CBEC are under consideration'. The Committee are disappointed to note that Ministry have not taken seriously the recommendation made by them. They strongly feel the necessity of setting up of a machinery to ensure that benefit of excise reduction is passed on to the

consumers. The Committee would like the Ministry to expedite the setting-up of research cell and inform them of the action taken.

### **Implementation of recommendations**

1.13 The Committee would like to emphasise that they attach the greatest importance to the implementation of the recommendations accepted by the Government. They would, therefore, urge that Government should ensure expeditious implementation of the recommendations accepted by them. In case where it is not possible to implement the recommendation in letter and spirit for any reason the matter should be reported to the Committee in time with reasons for non-implementation.

## **CHAPTER 11**

### **RECOMMENDATION/OBSERVATION THAT HAVE BEEN ACCEPTED BY THE COMMITTEE**

#### **Recommendation in Appendix (Serial No. 1, Para 1.26)**

The Central Board of Excise and Customs mainly responsible for policy formulation, supervision, direction and control in regard to levy and collection of the indirect taxes as well as anti-smuggling operations, consists of 6 members drawn from the Indian Customs and Central Excise Service (Group A). One of the members is appointed Chairman. The posts of Chairman and members of the Board are not, however, in the line of promotion of the officers of the service. They are ex-officio Additional Secretaries to the Government of India and as such they are included in the Senior Staffing Scheme of the Central Secretariat. Unlike other Additional Secretaries drawn from various established services, they are not repatriated to their cadre once appointed to the Board, until they retire. The Committee have been informed that there has, however, been a solitary exception. There is no fixed term for them. Going by the present composition of the Board, the Committee find that some Members will have a tenure of over 7 years. While the Committee agree that in view of the nature of the Board and its functions it is necessary that it should consist of Members drawn from the related service only, they would suggest that their continuance on the Board ought to depend upon their performance which should be carefully assessed. In view of the importance of the indirect taxes from the point of view not only of revenue but also of the socio-economic objectives to be realised it should all the time be manned by the most efficient men of the service. There should, therefore, be a rigorous system of initial selection and periodic assessment of their efficiency. There should be no feeling amongst them that once elevated to the Board they would remain there no matter how they fare.

#### **Reply of Government**

The present system of initial selection for the post of Members and Chairman of the Board is quite rigorous and the decision is made with the approval of the Appointments Committee of the Cabinet. The selection is not based on mere seniority and there have been cases where officers with lesser merit were superseded in the matter of appointments to the post of Member.

Members and Chairman of the Board are ex-officio Additional Secretaries to the Government of India and the procedure followed by the Government for periodical assessment of their efficiency is the same as for other Additional Secretaries.

The considerations mentioned by the Committee emphasising the need for periodic assessment of the efficiency of the Members and Chairman of the Board are indeed weighty and there is no gainsaying their observation that once elevated as Members or Chairman their continuance should not be taken as irrevocable or automatic. It is in this view of the matter that recently the Chairman and as many as three members of the Board have been given postings outside the Board.

[Deptt. of Revenue OM (F. No. 50/21/84-Ad. II dated 16-9-85)]

#### **Recommendation in Appendix (Serial No. 3, Para 1.28)**

Although the Board is responsible for anti-smuggling operations, there is a Member of the Board in-charge of these operations. There is an Additional Secretary outside the Board looking after the work in addition to other duties. The Committee need hardly stress that the Board ought to be made accountable for the effective prevention of smuggling which erodes the economy. This is reportedly under active consideration of Government. The Committee would await the decision early as promised to them by the Revenue Secretary in evidence

#### **Reply of Government**

This recommendation has been implemented and the post of Additional Secretary (Anti-Smuggling) has been designated as Member (Anti-Smuggling) and the incumbent functions as a Member of the Central Board of Excise and customs. However, it cannot be over-emphasised that smuggling is no longer an isolated economic offence and has close ramifications with other anti-national activities like espionage, terrorism, etc., as also with foreign exchange racketeering, drug trafficking, generation of black money, bank frauds, etc. having a deleterious effect on the economy as a whole. The administrative arrangements for dealing with this socio-economic evil would, therefore, transcend the Board's area of operation and a specialised and distinct apparatus would have to be thought of and set up for effectively tackling this problem. It has, therefore, been decided to create a Central Economic Intelligence Bureau, which will function under the overall supervision of the Revenue Secretary. The details are being worked out.

[Deptt. of Revenue OM (F. No. 50/21/84-Ad. II dated 16-9-85)]

### **Recommendation (Sl. No. 6, Para 2.11)**

It has been urged before the Committee especially in respect of sanctioning of staff and facilities for anti-smuggling work there is delay and dilatoriness to the detriment of efficiency. The Committee recommend that the procedures should be streamlined and simplified having due regard to the nature of the Department, the need for which has also been conceded by the Revenue Secretary. Further, notwithstanding the reluctance of the representative of the Ministry as expressed before the Committee, there should be some kind of economic cost-benefit analysis of the anti-smuggling operations. This could be on the basis of watching not only the value of goods confiscated or penal duty recovered but also the impact of seizures on the voluntary declaration of goods and consequently additional revenue earned with the intensification of anti-smuggling operations in an area. Additional staff and facilities for operations could be determined as per the outcome of such a sample study. The Committee would commend this step in earnest.

### **Reply of Govt.**

In pursuance of the recommendations of the Committee the procedures, specially in respect of sanctioning of staff and facilities for anti-smuggling work, are being streamlined and simplified having due regard to the nature of the Department. Further cases for additional staff and facilities for anti-smuggling operations are invariably examined in all its aspects including the full justification and a broad cost benefit analysis keeping in view the trends and patterns of smuggling and seizures and their impact on economy.

[(F. No. 394/233/84-CUS (AS) Pt. II) F. No. 50/21/84-Ad. I dated 16-9-85]

### **Recommendation in Appendix (Serial No. 10, Para 4.9)**

An effective deterrent against malpractices perpetrated either by or in collusion with the departmental officers is prompt enquiry and exemplary punishment to the delinquent officials. The Committee are greatly disappointed to find that 30 disciplinary cases relating to the period 1976-82 are pending with the Board of Central Excise and customs itself. There are obviously a pretty large number of cases pending with the lower authorities in the Department. Out of the 30 cases pending with the Board, some are minor penalty proceedings and it is not understood why they should be pending for long. In 11 cases of major penalty proceedings the officers concerned have retired during the period of enquiry and they are happily drawing their pension though on a provisional basis. Further, in other 4 cases Inquiry Officers have not been

appointed In three of these cases even charge-sheet has not been issued. All that the witness could tell the Committee was "since it has come to our notice in this manner, we are trying to see whether we can expedite it and there is expeditious completion of the cases". The Committee would await the action taken in this regard. Taken in its totality the picture that has emerged is distressing a great deal as it displays a casual if not a callous attitude of the Board. What is surprising is that neither the Board nor its Chairman has reviewed the position of pending disciplinary cases which involve high officials. The Committee, however, trust that the Board would henceforth be vigilant in pursuing such cases to their logical conclusion early.

### Reply of Government

The disciplinary cases involve a lengthy exercise requiring observance of legal formalities and statutory procedural requirements including consultation with outside Departments/Organisations. However, every effort is made to finalise the disciplinary cases as early as possible.

Out of thirty cases pertaining to period from 1976-1982 which have been referred to in the report, ten cases has since been finalised. In five cases of which three cases pertain to one retired officer, the charged officers filed writ petitions and the courts have issued interim injunction restraining the Department from proceeding further, pending final orders on the writ petitions. Four cases have been referred to the U.P.S.C. for advice which is a statutory requirement. One case pertains to prosecution proceedings filed by the C.B.I. Its finalisation will depend upon final outcome of the prosecution proceedings on which the Department have little control. In seven cases inquiry has been completed and these are being processed further. In one case Inquiry Officer has been appointed and his report is awaited. One case is under investigation of the U.P. Police. Their final report is still awaited. In the remaining one case the issue of charge sheet was held up as the case records were linked with the appeal filed by the assessee. The appeal of the assessee has since been decided, the concerned Head of the Department has been asked to send draft chargesheet.

A system of periodically reviewing all pending disciplinary cases has also been implemented in the Board.

[F. No. 50/21/84 Ad. II dated 16-9-85.]

### Recommendation in Appendix (Sl. No. 11, Para 4.10)

To minimise delay in the disposal of disciplinary cases certain suggestions have been placed before the Committee as desired by them. Some of these

deserve consideration. The Committee suggest that the matter might be taken up with the Department of Personnel for appropriate action.

### **Reply of Government**

As suggested by the Hon'ble Committee, the matter has been referred to the Department of Personnel and Training. It is still under consideration in that Ministry.

[Ministry of Finance, Department of Revenue 'F. No. 50/21/84-AD-II.  
Dated 16-9-85]

### **Recommendation (Sl. No. 12, Para 5.12)**

Another area where sufficient deterrent effect is lacking is the disposal of seizure cases. The Committee have been informed that as a result of a review of smuggling activities undertaken in 1982, a Plan of action has been prepared which inter-alia contains "a number of measures to effectively reduce the arrears in respect of postseizure operations and a drive has been launched to dispose of cases which have pending for a considerable period of time". Nevertheless, as against 7,300 investigations pending in Dec., 1982 the cases pending in April, 1984 were 8592. Thus far from controlling the pendency, it has been allowed to increase. Clearly, the so-called drive has had no noticeable effect. The increased pendency, has been attributed to unsatisfactory functioning of as many as 18 Collectorates in the country. Surely, it is also the responsibility of the Board which is supposed to effectively control the Collectorates. The Committee would therefore, call for appropriate action against all concerned for the unsatisfactory performance besides improving the performance in future.

### **Reply of Government**

Government have noted the observations of the Committee and necessary instructions have been issued to the Collectors of Customs and Central Excise to take appropriate action in the matter. The Department have also been constantly reviewing the pendency position of investigation cases through monthly performance evaluation reports prepared by the Directorate of Preventive Operations, an attached organisation of the Central Board of Excise and Customs created for the purpose. As a result, the pendency of investigations, which stood at 8592 in April, 1984, came down to 4658 (Provisional), which is equivalent to 1.71 months disposal.

[F. No. 394/233/84-CUS (AS) (Pt. III) F. No. 50/21/84 Ad. II  
dated 16-9-85]



**Recommendation (Sl. No. 13, Para 5.13)**

There are various items in regard to disposal of a seizure case and these are investigations, issue of show cause notice, adjudication and then disposal. The Committee have dealt with the delay in the very first stage of administrative action viz. investigation, in the foregoing paragraph. They concede that the subsequent quasi-judicial process of adjudication takes inevitably some time. Even so, the procedures could be simplified to the extent possible. Already summary procedures are adopted in baggage cases. The Committee recommended that even in other cases where the parties agree to dispensing with the requirement of show cause notice, this procedure could be adopted. There should be no needless attempt on the part of the authorities to play safe all the time. The Board should, therefore, review the position and issue suitable guidelines.

**Reply of Government**

The Board agree to extend the 'Summary' procedure where the parties so desire in writing, to other similar simple cases besides baggage cases, if they do not involve determination of any question having a relation to the rate of duty or to the value of goods for purposes of assessment or frauds, prosecution or preventive detention or complex points of facts or law, etc.

[F. No. 394/233/84-CUS (AS) (Pt. IV) F. No. 50/21/84-Ad. II dated 16.9.85]

**Recommendation (Sl. No. 14, Para 5.14)**

The Committee are anxious that the delay in confiscation of seized goods should not result in loss owing to their deterioration or damage. The Committee have reasons to believe that even otherwise the value of the confiscated goods are not fully realised on eventual disposal. There should, therefore, be a critical study of the position on a sample basis in a few typical Collectorates for appropriate remedial action to ensure that there is no leakage deliberately or otherwise.

**Reply of Government**

Sample studies are carried out by the Directorate of Preventive Operations from time to time and the position is appraised for appropriate remedial action. For instance, the channels for the disposal of confiscated goods were increased in 1983 so as to accelerate the tempo of disposal. The scope of perishables was enlarged in 1984 to enable their disposal urgently after seizure.

As a result, the value of goods disposed of has risen from Rs. 24 crores in 1982 to Rs. 42 crores in 1983 and Rs. 57 crores (provisional) in 1984. All the same, the Directorate of Preventive Operations have been asked to carry out a further critical study of the position on a sample basis in a few Collectorate. Further remedial action as warranted will be taken in the light of the results of such a study.

F. No. 394/233/84-CUS (AS) Pt. V.) F. No. 50/21/84—Ad. II dated 16-9-85]

### **Recommendation in Appendix (Serial No. 16. Paras 7.14 and 7.15.)**

Customs and Central Excise vitally concern not only trade and industry but also the wider public. There is an institutionalised arrangement for interaction with the trade and industry under a two-tier system. At the apex level there is the Customs and Central Excise Advisory Council and at the regional level there are Advisory Committees. The Committee desire that these bodies should also have representation from consumers and in addition the apex body should atleast have an economist with expertise in public finance. Further there should be more frequent meetings of the apex Advisory Council.

It is common knowledge that the Customs and Central Excise laws and regulations have become complicated and the procedures for levy and collection as well as refunds have become cumbersome. The Committee are, anxious that there should be an inbuilt arrangement to constantly review the laws and regulations as well as procedures in order to simplify them. Honest taxpayers should not be harassed while the tax evaders should not go scotfree. In ensuring these the Advisory Council and Committees could be of great help. These bodies should be encouraged to make suggestions and urge their grievances and difficulties freely. The regional committees should have a right of appeal to the apex council if their suggestions are not accepted at the lower level. The Board of Central Excise and Customs should effectively monitor the outcome of the meetings of the regional committees for coordinated and as far as possible uniformity of action.

### **Reply of Government**

The Customs & Central Excise Advisory Council is an apex body representing the prominent members of the trade and industry. Having regard to the new sectors of trade and industry which had emerged over the years, a need was felt for enlarging the Council's composition. Accordingly, while

reconstituting the Council last year, new Associations/Federations and a number of eminent individuals were included to enlarge its base and make it more representative in character. A copy of the Resolution dated 23-7-1984 indicating the size and composition of the reconstituted Council is enclosed.

2. As regards the suggestion of the Committee that these bodies should have representatives from consumers, it may be stated that difficulties of procedural nature relating to indirect taxes and which have a direct repercussion on the trade and industry are discussed in the Forum of the Advisory Council and the Regional Advisory Committees. As such, representation of ultimate consumers may not be directly relevant and is not likely to be of any particular utility. It may be added that where exemptions/reliefs are given in respect of any particular commodity and it comes to the notice of the Ministry of Finance that the benefit has not been passed on to the consumer, the matter is suitably taken up with the concerned administrative Ministry for appropriate remedial action by them. Further, as there are two Hon'ble Members of Parliament on the Council, the interests of the consumers would no doubt be taken care of by them also. However, in the light of the Committee's recommendation and as the incidence of indirect taxes do get passed on to the consumers wholly or partially and they could well have a view in various aspects relating to indirect taxes, it is proposed to include the President of the All India Consumers Forum as a Member of the Council.

3. Regarding the Committee's suggestion to associate an economist with expertise in Public Finance in the Customs and Central Excise Advisory Council, it is felt that those who represent the various industries or associations of industries are themselves among leaders of such industries and have vast experience in all aspect of the industry which they represent. Further, as the suggestions involving policy or taxation measures cannot be decided in the Council itself but have to be studied in detail and as the advice of the Chief Economic Adviser is also taken wherever necessary, there may not be any great advantage in having an economist as a member in the Advisory Council. There are also various other fora for associating economists with Government's policy-making. However, it is proposed to include the Director, National Institute of Public Finance and Policy as a member of the Council and this would meet the suggestion of the Committee.

4. In regard to the frequency of the meetings, a decision has already been taken, having regard to the useful role which the Council has been playing, to hold two meetings of the Council in a year.

5. Experience has shown that the Council acts as a very useful forum for inter-action and mutual understanding of the respective view points of the Government on the one hand and the trade and industry on the other. Suggestions are invited from the various nominated Associations and individuals representing different sectors of the trade and industry. These are carefully looked into and are discussed in the meeting in the free and frank manner. The implementation of the decisions taken in the meetings of the Advisory Council is closely monitored.

6. The Regional Advisory Committees have a greater frequency in as much as they meet once a quarter. The difficulties which are local in character are discussed by these Regional Committees. Although there is no system of appeal being made to the apex body, experience shows that in practice the problems remaining unresolved get projected in the forum of the Advisory Council for resolution.

[F. No. 50/21/84 Ad. II dated 16-9-85.]

TO BE PUBLISHED IN PART I SECTION I OF THE  
NEXT ISSUE OF GAZETTE OF INDIA

F. No. 443/5/82-Cus. IV

Government of India

Ministry of Finance

Department of Revenue

— —

New Delhi, the 23rd July, 1984

**RESOLUTION**

F. No. 443/5/82-Cus-IV. The Customs and Central Excise Advisory Council as constituted under the Department of Revenue Resolution No. F. 20016/1/80-Co-ord dated 29th December, 1980 is reconstituted as under :—

- |                   |                                       |
|-------------------|---------------------------------------|
| (i) (a) Chairman  | Minister of Finance.                  |
| (b) Vice-Chairman | Minister for Revenue and Expenditure. |

**(ii) Two Members of Parliament (one from each House) :—**

**(a) Shri Chitturi Subbarao Chowdhary — Lok Sabha.**

**(b) Shri Veerashetty Kushnoor — Rajya Sabha.**

**(iii) Seven ex-officio members :—**

**(a) President, Federation of Indian Chambers of the Commerce and Industry ;**

**(b) Vice President, Federation of Indian Chambers of the Commerce and Industry ;**

**(c) President, Associated Chambers of Commerce and Industry of India ;**

**(d) President, All India Manufacturers' Organisation ;**

**(e) President, All India Importers Association ;**

**(f) President, All India Exporters Association ; and**

**(g) President, Associations of Small Industries of India.**

Apart from the above, following 4 Additional Ex-officio members are nominated for a single term of two years :—

**(h) President, Association of Indian Engineering Industries ;**

**(i) Secretary Electronic Components Industries Association ;**

**(j) Representative of Federation of Clearing Agents ; and**

**(k) President, CEGAT Bar Association.**

**(iv) Not less than eight members to be nominated by the Government of India from time to time :**

**1. Shri Harsh Goenka, Managing Director, Ceat Tyre (India) Ltd., Bombay.**

**2. Shri Jagdish Poddar, Managing Director, Bengal Behar Construction Co. Ltd, Calcutta.**

3. Shri Laxman Gowda, President, Karnataka Coffee Planters Association, Chikmagalur (Karnataka)
4. Shri N.B. Manay, Managing Partner of Manay Wires and Metals, Bangalore.
5. Shri Ashok Ganguly, Chairman, Hindustan Lever Ltd. Bombay.
6. Shri Ashok Birla, Industry House 159 Church gate Reclamation, Bombay
7. Shri Onkar Singh Kanwar, Managing Director, Bharat Steel Tube Ltd., New Delhi.
8. Shri Jasjit Singh, Ex-Chairman, Central Board of Excise and Customs, New Delhi :

(v) Director General, Bureau of Public Enterprises ;

(vi) Secretary (Revenue) ;

(vii) Chairman, Central Board of Excise and Customs ;

(viii) All Members of Central Board of Excise and Customs;

(ix) Gold Control Administrator ; and

(x) Additional Secretary (Anti-Smuggling)

One of the Secretaries/Directors to the Central Board of Excise and Customs will act as Secretary of the Council.

The term of office of nominated non-official members shall be two years. The term of office of members of Parliament shall be two years or till they cease to be members of Parliament, whichever is earlier.

The Chairman of the Council may specially invite any other person or persons to attend any meeting of the Council.

### ORDER

Ordered that a copy of this Resolution be communicated to President's Secretariat, Prime Minister's Office, Cabinet Secretariat, Department of

Parliamentary Affairs, Lok Sabha Secretariat, Rajya Sabha Secretariat, Planning Commission, Comptroller and Auditor General of India, Accountant General, Central Revenues, Controller General of Accounts, All Ministries and Departments of the Government of India, Press Information Bureau, Chief Controller of Accounts, Central Board of Excise and Customs, All Collectors of Central Excise and Customs and all Members of Customs and Central Excise Advisory Council. Ordered also that the Resolution be published in the Gazettee of India for general information.

Sd/-

(J. DATTA)  
 ADDITIONAL SECRETARY  
 TO THE GOVERNMENT OF INDIA

To

The Manager,  
 Government of India Press,  
 (Bharat Sarkar Press)  
 FARIDABAD.

## **CHAPTER III**

### **RECOMMENDATIONS/OBSERVATIONS WHICH THE COMMITTEE DO NOT DESIRE TO PERSUE VIEW OF GOVT'S REPLIES**

#### **Recommendation in Appendix (Serial No. 2, Para 1.27)**

The Committee note that the Chairman of the Board has not been assigned any specific responsibility unlike the other Members. Since the Board as a whole has certain powers and the Chairman could only be regarded as first among equals the Committee do not see any reason why he should not be assigned any specific subject. In the interest of maintaining the independence of Members and to infuse a real sense of collective responsibility in the Board, the Committee feel strongly that the present position whereby the Chairman could and perhaps does arrogate to himself a superiority that would not seem to rightly belong to him, is somewhat anomalous and that it should be rectified soon.

#### **Reply of Government**

The Chairman and the Members of the Board are ex-officio Additional Secretaries to the Government of India. It has, however, to be appreciated that the pay of the Chairman is higher (i.e. Rs. 3250 p.m.) than that of the Members (i.e. Rs. 3,000 p.m.) and it is not without purpose. It would not, therefore, be quite correct to say that the Chairman could only be regarded as first among equals. The responsibilities of the Chairman and the Members have been set out in the Government's Order dated the 3rd November, 1982 and, apart from general coordination, certain items have been specifically mentioned as requiring Chairman's personal attention. The fact that in respect of some of these items the papers have to be put up to the Chairman through the Members concerned does not, in any way, detract from the Chairman's responsibilities. In practice, there is an element of guidance to and broad supervision of the work of the Members on the part of the Chairman. The matter is, however, kept under constant review and the suggestion of the Committee for assigning some items of work to be dealt with directly by the Chairman without their having to be processed by Members would be kept in view for appropriate action.

**Deptt. of Revenue OM (F. No. 50/21/84-Ad. II dated 16.9.85)**



### Recommendation (Sl. No 5, Para 2.10)

The Committee further feel that the staffing pattern and norms for sanctioning staff in the field formations of the Department of Central Excise and Customs also deserve a critical study. In their view there has to be some difference in this regard between a spending department and a revenue earning department. They accordingly urge that the effect of incremental addition to staff strength of Appraising and Preventive Wings of the Department on the revenue has to be carefully analysed and if it is found that a point of diminishing return has not been reached, there should be no hesitation so qualitatively and quantitatively improve the strength of officers and men. Simultaneously, there should be an attempt to rationalise the procedures and practices to make for a better impact consistent with economy. The Committee would await the outcome of the exercise.

### Action Taken Note

The Committee is informed that the staffing pattern and norms for sanctioning staff in the field formations of the Department of Central Excise and Customs are subject to continuing on-going studies for different types of work and Different categories of staff by the Directorate of O&M Services functioning under the Board. The services of the Department of Administrative Reforms and the Staff Inspection Unit of the Department of Expenditure are also utilised for this purpose.

2. So far as the distinction made by the Committee between a spending Department and a revenue earning Department is concerned, Government is of the view that it would be more appropriate to make a distinction on the basis of the relative importance of the functions assigned to the concerned Department since spending Departments entrusted with important security functions such as Defence cannot be given lower priority in the allocation of resources as compared to a revenue earning Department on this ground alone. Government however, accept that resources have to be made available to a revenue earning Department having due regard to the importance of the revenue collection function, of course, to the overall constraint of availability of resources. Government also accept that, while it would be difficult to quantify the benefits that may flow from incremental additions to the staff strength of Appraising and Preventive Wings of the Department, the general principle of incurring additional costs on manpower, equipment etc. in relation to a broad assessment of additional benefits, should be a major determining factor in taking resources allocation decisions.

3. The rationalisation of procedures and practices is a continuing exercise carried out by the agencies referred to in para 1 above, in addition to their functions of assessing staffing requirements, and the specific recommendations made by the Committee in this behalf will also be kept in view.

[F. No. 394/233/84-Cus (As) Part-I F. No. 50/21/84 Ad. II dated 16.9.85.]

#### **Recommendation in Appendix (Serial No. 7, Para-3.19)**

As on 1 April 1984 there were reportedly 60 vacancies in the Central Excise and Customs Service (Groupe A). The cadre has a deputation reserve of only 40 but as many as 96 officers were actually on deputation. The Committee also understand that officers are even forced to go on deputation against their wish. The Committee are unable to reconcile this position of excessive deputation of officers outside the cadre with the considerable vacancies in the cadre itself. They are constrained to observe that the Board has failed to properly administer the cadre in accordance with its strength including reserves meant for specific purposes. The Committee hope that the vacancies will be filled up soon and the deputations restricted to the authorised reserve. This should also apply to other categories of officials in the Department.

#### **Reply of Government**

The vacancies in the grade of Assistant Collector of Customs and Central Excise/Senior Superintendent of Central Excise have since been filled up. It may, however, be mentioned that the Customs and Central Excise Service, Groupe 'A' has a total strength of about 1250. In such a large cadre, a few vacancies are likely to remain unfilled at any point of time due to the recruitment/promotion procedure involved.

As regards the number of Indian Customs and Central Excise Service officers on deputation, out of total 96 such officers, 41 are holding Secretariat posts of Under Secretary, Deputy Secretary, Director etc in the Central Board of Excise and Customs itself. The posts held by them are expected to be manned exclusively by the officers of Indian Customs and Central Excise Service, Groupe 'A' because of the nature of work involved. As such these are as good as cadre posts, even though the officers are treated as being on deputation technically. Leaving aside those 41 officers there are only 55 officers on deputation to outside Departments/Organisations.

It may be added that there is a general reluctance among the officers of the Indian Customs and Central Excise Service, Group 'A' to come on deputation.

tion to the Centre to Secretariat posts mainly due to lack of residential accommodation available to junior and middle level officers. However cadre administration consideration require that the young officers who are likely to occupy higher positions in the Government hierarchy should acquire different kinds of job experience in the Department and outside with a view to equipping them better to shoulder higher responsibilities. (The Department of Personnel and A.R. take serious view in case an officer selected for deputation to the Centre refuses to accept the assignment subsequently and debar such officers for Centre deputation for a period of three years.) For filling up the posts of Under Secretary, Deputy Secretary, Director and Joint Secretary in the technical wings of this Department, therefore, which by the nature of duties involved require to be manned only by officers of the Customs and Central Excise Service, some element of compulsion becomes necessary in the interests of smooth functioning of the Department. In so far as their deputation to outside Department is concerned, it would be in the interest of the service as well as the officers that by the time they rise to senior level position in the Department they acquire adequate experience in the various fields and broaden their mind so as to equip themselves better to shoulder higher responsibilities effectively.

The number of 96 officers on deputation cannot be considered excessive for a cadre of the size of the Customs & Central Excise Service. A proposal to augment the existing strength of deputation reserve posts from 40 to 100 has been included in the Cadre review proposal of this 'Service'.

[F. No. 50/21/84 Ad. II dated 16-9-85]

#### **Recommendation in Appendix (S. No. 15, Para 6.6)**

The Customs and Excise Appellate Tribunal is at present located in the Ministry of Finance. Half of the Members of the Tribunal are selected from the Ministry of Finance and the remaining half belong to legal and Judicial Services. The staff requirements of the Tribunal are met by the Ministry of Finance. The committee are of the opinion that shifting of the Tribunal to the Ministry of Law, as is the case with the Income-tax Appellate Tribunal, would be desirable.

#### **Reply of Government**

The location of the Customs, Excise & Gold (Control) Appellate Tribunal in the Ministry of Finance is in no way incompatible with its status, objectivity or independence. The Ministry of Finance only services the

Tribunal in relation to its house-keeping and other requirements which do not involve any control or superintendence over its technical/quasi-judicial functioning, and the Tribunal is not accountable to the Ministry of Finance for its quasi-judicial work. The Tribunals are to be located in one or the other executive Ministries of the Government of India and as long as they are not subject to any direction or control of the executive in relation to their quasi-judicial functioning, it is not very material in which Ministry they are located ; the only relevant consideration should be the overall administrative convenience for the Tribunal and the Government.

2. The independence and impartiality of the Tribunal is being maintained even in the method of selection of Technical and Judicial Members. The selection of Members is made by a high-level Selection Committee comprising a Judge of the Supreme Court as Chairman and President of Tribunal, Secretary (Revenue), Secretary (Expenditure) and Law Secretary, as Members.

The Appellate Tribunal is still in the formative stage. In the light of the experience of the working of the Tribunal, there may be a need for limiting its jurisdiction in certain areas of work to enable it to concentrate better on more important questions of classification and valuation. In fact, keeping in view the heavy pendency of cases with the Tribunal certain amendments were made in the Finance Act, 1984, excluding the jurisdiction of the Tribunal in respect of less important matters such as goods imported as baggage, short-landed goods, payment of drawback under the Customs Act etc. The present arrears with the Tribunal are about 22,000 cases. Two additional special Benches have been sanctioned by the Government to reduce the number of pending cases. Thus if the Tribunal continues to be in the Ministry of Finance it would be possible to examine the above type of issues in greater depth and put the Tribunal on a firm footing. It is, therefore, convenient to locate the Tribunal in the Ministry of Finance from the viewpoint of efficient and effective functioning of the Tribunal and its evolution in keeping with the changing patterns of Customs, Excise and Gold (Control) Administration.

In the Ministry of Finance itself, two other high-powered Tribunals, the Settlement Commission under the Income-tax Law, and the Appellate Tribunal under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, are located and this is not stated to have detracted from the requisite independence in the quasi-judicial functioning of these Tribunals. Similarly the administrative Tribunals for service matters, which are being set up, are being kept under the Department of Personnel.

**In the light of the position explained above, it is proposed to continue to keep the Customs, Excise and Gold (Control) Appellate Tribunal in the Ministry of Finance.**

**Ministry of Finance (Department of Revenue)**

**[F. No. 50/21/84-Ad-II, Dated 16-9-85]**

## **CHAPTER IV**

### **RECOMMENDATIONS/OBSERVATIONS IN RESPECT OF WHICH GOVT'S REPLIES HAVE NOT BEEN ACCEPTED BY THE COMMITTEE**

#### **Recommendation (Sl. No. 4, Para No. 2.9)**

The Staff Inspection Unit undertook a study of the staffing pattern upto the level of Director of the Board of Central Excise and Customs in 1975. Its report could not be implemented as it was finally decided in 1982 not to extend the Desk Officers system to the Board as suggested by the Inspection Unit, who has now been asked to have a further study. The Committee feel that there is need for reorganisation of the Board's establishment to make it efficient and effective. It is, therefore, regrettable that nothing concrete has been done in this direction for nearly a decade now. They hope that the proposed fresh study would be expedited for a meaningful reorganisation of the establishment.

#### **Reply of Government**

The recommendations made by the Estimates Committee have been brought to the notice of the Staff Inspection Unit of the Department of Expenditure and they have already initiated action to carry out a study of the staffing pattern and requirements of the Central Board of Excise and Customs.

**Deptt. of revenue**

**(F. No. 30/21/84-Ad. II dated 16-9-85)**

**Recommendation in Appendix (Serial Nos. 8 and 9, Paras 3.20, 3.21 and 3.22.)**

The Central Excise and Customs Department is one of the sensitive departments where it is absolutely necessary to ensure that officers and men always remain above-board. No one should be allowed to develop any vested interest in any position. It is, therefore, desirable to have a clear-cut policy of deliberate rotation of officials. The Committee have been informed that the normal practice is to consider a Group 'A' officer for transfer out of a station after a period of four years. However in the four metropolitan cities alone

there are 427 officers who have completed more than 4 years but have not been transferred out of their present places of posting. Of these, 50 have completed more than eight years. Relating to the total strength of the officers in these cities (600) this indeed is a very large number. Recently in May, 1984, transfer orders were issued affecting 23 officers. Subsequently 13 transfers were cancelled. These cancellations included those of 7 officers who were transferred within the Union Territory of Delhi itself and the rest seem to be consequential cancellations. The Committee are anxious that there should be no allegation of favouritism in regard to postings and transfers as well as allowing such a large number of officers to stay on at their respective stations for so long.

The Committee are led to go into the bonafides of transfers or lack of them as they have come across a typical instance of a transfer. While there are a large number of officers long overdue for transfer who have either not been transferred or having been transferred have remained where they were posted on cancellation of their transfers, an officer who happens to be the son-in-law of the Chairman of the Central Excise & Customs Board, has managed to be transferred to Delhi within a very short tenure out of Delhi (Jaipur).

#### Para 322

The Committee are compelled to suggest that all the cases of overstayal and the case of premature transfer should be reviewed for appropriate action in wider public interest. The Committee further desire that the collectorates also should conform to guidelines in regards to transfers and postings and any violation of these without adequate justification should be appropriately dealt with by the Board.

#### Reply

The officers of the Indian Customs and Central Excise Service, Group 'A' are rotated periodically keeping the following objectives in view :—

- (i) to expose an officer to different types of work, situations and exigencies to equip him better to shoulder higher responsibilities,
- (ii) to expose the officer to different supervisory heads for an objective assessment of his capabilities and aptitudes, and
- (iii) to ensure, in the interest of efficiency and integrity, that the officers do not develop a vested or unhealthy relationship in respect to a post, position or station.

Consistent with the foregoing objectives and constraints of economy, any transfer policy has necessarily to be dove-tailed with the imperatives of a proper placement planning which, in turn has to be compatible with training inputs and aptitudinal assessment of the individual.

In so far as the four Metropolitan cities of Bombay, Delhi, Madras and Calcutta are concerned, different field formations namely Customs House, Central Excise Collectorate (s), Directorate of Inspection, Directorate of Training, Directorate of Revenue Intelligence and Directorate of Anti-Evasion are located there. Though there are officers who continued at the same station for longer period, they have been shifted from one post/charge to another. The main objectives underlying the concept of transfers as outlined above can thus be achieved without dislodging an officer from a particular station and causing avoidable hardship or inconvenience to them.

In the light of parameters above in pursuance with Committee's observations concerning a rational policy of transfers, officers of the Indian Customs and Central Excise Service Group 'A' who had been in the same station for a longer period, including the 50 officers who had completed more than 8 years in the four Metropolitan cities of Delhi, Bombay, Calcutta and Madras, have been shifted except in a few cases of the following nature :—

- (i) Where officers are holding tenure postings at the centre,
- (ii) Where officers are due to superannuate within next two years, and
- (iii) Where continuance of an officer at the time same station has been considered necessary in public interest.

In the light of the policy above, the occasions for premature transfers will not arise, unless these are warranted on administrative grounds

F. No. 50/21/84-Ad-II dated 16-9-85.

#### **Recommendations in Appendix (Sl. No. 17 Para 8.5. and 18)**

The Customs and Central Excise levies cannot be viewed by the Board merely as a revenue raising measure. These levies authorised by Parliament and particularly the host of exemptions granted by the Executive under the powers vested in it, aim at the realisation of certain important socio-economic objectives. It is, therefore, imperative that there should be a continuous



review to ascertain the extent to which the objectives have been actually achieved and to take corrective action wherever necessary. It should be noted that exemptions are in the nature of tax expenditure for specific purposes and in some cases these constitute consumer subsidy. The continued exemptions are justified only if it serves these purposes as intended. It ought to be primarily the responsibility of the Central Board of Excise and Customs though the Board has to coordinate with other Ministries/Departments concerned, but unfortunately there is no machinery with the Board in this regard. This again is a serious lacuna. The Committee suggest setting up of a research cell in the Board if there is already none and it should *inter alia* monitor the results of the exemption notifications and analyse them for appropriate action. This cell should be one of the responsibilities to be brought directly under the Chairman of the Board who at present goes without any specific portfolio as mentioned earlier in this Report.

#### **Reply of Government**

Separate proposals for setting up of Research and Review Cell in the Tax Research Unit of the CBEC are under consideration. This cell, when set up, will also monitor the results of the exemption notifications and analyse them for appropriate action.

[Ministry of Finance (Deptt. of Revenue) F. No. 337/87/84- TRU/Date  
F. No. 50/21/84- Ad. II Dated 16-9-85]

## **CHAPTER V**

### **RECOMMENDATIONS/OBSERVATIONS IN RESPECT OF WHICH REPLIES ARE STILL AWAITED**

**NIL**

**NEW DELHI;**

***December, 19, 1985***

***Agrahayana 28, 1907 (Saka)***

**CHINTAMANI PANIGRAHI,**

***Chairman,***

***Estimates Committee.***

## **APPENDIX**

**(Vide Introduction of the Report)**

### **ANALYSIS OF ACTION TAKEN BY GOVERNMENT ON THE 89TH REPORT OF ESTIMATES COMMITTEE (7TH LOK SABHA)**

<b>I. Total Number of recommendations</b>	<b>18</b>
<b>II. Recommendations/Observations that have been accepted by Government</b>	
No. 1, 3, 6, 8, 11, 12, 13, 14, and 16	9
Percentage to total	50%
<b>III. Recommendations/Observations which the Committee do not desire to pursue in view of Government's replies</b>	
No. 2, 5, 7, and 15	4
Percentage to total	22%
<b>IV. Recommendations/Observations in respect of which Government's replies have not been accepted by the Committee</b>	
No. 4, 9, 10, 17, and 18	5
Percentage to total	28%
<b>V. Recommendations/Observations in respect of which final replies of Government are still awaited</b>	

**NIL**

**LIST OF AUTHORISED AGENTS FOR THE SALE OF LOK SABHA  
SECRETARIAT PUBLICATIONS**

Sl. No.	Name of Agent	Sl. No.	Name of Agent
<b>BIHAR</b>		<b>WEST BENGAL</b>	
1.	M/s. Crown Book Depot, Upper Bazar, Ranchi Bihar.	12.	Mrs. Manimala, Buys and Sells. 123, Bow Bazar Street, Calcutta-12.
<b>GUJARAT</b>		<b>DELHI/NEW DELHI</b>	
2.	The New Order Book Company Ellis Bridge, Ahmedabad-380006. (Tel. No. 79065)	13.	Jain Book Agency, Connaught Place, New Delhi. T. No. 351663
<b>MADHYA PRADESH</b>		14.	J.M. Jain & Brother, Mori Gate, Delhi. (T. No. 225064)
3.	Modern Book House, Shiv Villas Palace, Indore City.	15.	Oxford Book & Stationery Co., Scindia House, Connaught Place, New Delhi-110001.
<b>MAHARASHTRA</b>		16.	Bookwell, 4, Sant Nirankari Colony Kingsway Camp, Delhi-110009.
4.	M/s. Sunderdas Gian Chand 601, Girgaum Road, Near Princess Street, Bombay-400002.	17.	M/s. Rajendra Book Agency. IV-D/59, IV D/60, Lajpat Nagar, Old Double Storey, Delhi-110024.
5.	The International Book Service, Decan Gymkhana, Poona-4.	18.	M/s. Ashoka Book Agency, BH-82, POC. vi Shalimar Bagh, Delhi-110033.
6.	The Current Book House, Maruti Lane, Raghunath Dadaji Street, Bombay-400001.	19.	Venus Enterprises, B-2/85, Phase-II, Ashok Vihar, Delhi.
7.	M/s. Usha Book Depot, Law Book Seller and Publishers, Agents Govt. Publications, 585, Chira Bazar, Khan House, Bombay-400002.	20.	The Central News Agency, 23/90, Connaught Place, New Delhi. (T. No. 344448) (T. No. 344478)
8.	M&J Services, Publishers, Representa- tive Accounts & Law Book Seller, Mohan Kunj, Ground Floor, 68 Jyotiba Pule Road, Nalgaum-Dadar, Bombay-400014.	21.	Amrit Book Company, N-21, Connaught Circus, New Delhi-110001 (T. No. 40398)
9.	Subscribers Subscription Services India, 21, R. ghunath Dadaji Street 2nd Floor, Bombay-400001.	22.	M/s. Vijay Book Agency, 11-1-477, Mylargadda, Secunderbad-500361
<b>TAMIL NADU</b>		23.	Books India Corporation, Publishers, Importers & Exporters, L-27, Shastri Nagar, Delhi-110052. (T. No. 269631) (T. No. 714465)
10.	The Manager, M. M. Subscription Agencies, 1st Lay Out, Sivananda Colony, Coimbatore-641012.		
<b>UTTAR PRADESH</b>			
11.	Law Publishers, Sardar Patel Marg, P. B. No. 77, Allahabad, U.P.		