

दस लड़के ही लिये जाते हैं? और मैं चाहूँगा कि आप उन प्रफ़सरान की गर्दन पकड़ें जो जय जवान और जय किसान इलाके के लड़कों को नहीं ले रहे हैं। जो बेहतरीन जवान आप को मिल रहे हैं, जो पाकिस्तान और चीन के मुकाबले में सब कुछ न्योछाबर कर देने के लिये तैयार हैं उन को यहां दिल्ली पुलिस में नहीं लिया जाता है। मैं चाहता हूँ कि यहां की पुलिस में सब जगह के लड़के आयें, बेस्टनं यू० पी० के भी आयें, लेकिन इस राजधानी की हिकाजत के लिये, यहां की सेवा करने के लिये, आप की सेवा करने के लिये उन लड़कों को क्यों सर्विसेज से डंप्राइव किया जाय ? मैं चाहूँगा कि आप इस की तरफ भी देखें।

MR. CHAIRMAN: I would like to know whether the hon. Member would like to conclude his speech in another one or two minutes, because at 6.30 we have to take up the half-an-hour discussion.

SHRI RANDHIR SINGH: Sir, I will conclude on the next day.

MR. CHAIRMAN: The hon. Member may continue his speech on the next day.

18.29 hrs.

HALF-AN-HOUR DISCUSSION

Income-tax Appellate Tribunal for Mysore

SHRI BENI SHANKER SHARMA (Banka): Mr. Chairman, Sir, in raising this half-an-hour discussion my only object is to draw the attention of the House to the policies governing the setting up of new benches of the Income-tax Appellate Tribunal that which is one of the most important institutions in the Tax administrative set-up of our country.

Sir, at the outset I would like to state that I have no grudge against the setting up of a new bench at Mysore or, in fact,

in any other State. But it is not a piece of decoration which should be attached to every State. These Tribunal Benches are meant for some type of work and they should be established and set up in places where there is sufficient work for them.

In reply to a question of mine, No. 2509 dated 28-11-68 the hon. Law Minister had stated that there were 14,749 appeals pending in West Bengal, while the pendency at Bombay was 10,488 and in Mysore it was only 819. On 1-9-69 in reply to my supplementary to Starred Question No. 392 when I had enquired of the hon. Minister what was the reason for setting up a Bench at Mysore where the pendency was only 819, he stated in reply:

“...that a Bench of the Income-tax Appellate Tribunal was opened in Bangalore in order to help assesses in Mysore State so that they need not go to Bombay or Madras in order to have their cases tried. . .Bombay and Calcutta are the Centres where there are the largest number of income-tax cases, but there is no use of adding to the number of Benches in those places because there is no proportionate increase in disposal of work for want of departmental officers and for want of advocates who will be called in one Bench and who will then ask for adjournment in the other Benches.”

Sir, I really fail to understand the argument of the hon. Minister. In the present situation of educated unemployment, it is rather, sheer foolishness to talk of lack of officers. It is equally ludicrous to talk about advocates wanting adjournment for their engagements before other Benches. In my humble submission, Sir the opening of new Benches where there is much backlog of pendency will not only clear up the pendency but will give employment to more officers and lawyers. Why the hon. Minister should grudge the appointment of new officers, or engagement of new lawyers, passes my comprehension.

It is not only necessary that justice should be done, but it is equally necessary

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that it should be done, quickly and expeditiously. As my hon. sister Shrimati Ilpal Choudhuri has just now said, justice delayed is justice denied". In those places where the pendency is the highest, it takes a long time for disposal of cases. I am told that in Calcutta alone if an appeal is filed today, it takes about 42 months for it to come up for hearing. Therefore, I really do not understand why a bench was established in Mysore when the number of pending cases there was only 819 and not in Calcutta or Bombay where there was enough backlog.

I am told that this Mysore Bench shall have to go on tour to places like Calcutta or Bombay to help them in clearing up the arrears as far as possible. If the Bench which is started in Mysore has to go to Calcutta or Bombay, besides the inconvenience and hardship to all those who have to move from one place to another, there is the question of expenditure, which has to be incurred in the movement of such courts with all their paraphernalia of departmental representatives and other members of the staff.

Sir, the direct taxes, *i. e.*, taxes on income, wealth, gift and state duty are the main sources of revenue to the Government of India. The assesses under these taxes, though negligible in number, being 27,08,000 and odd, contribute as much as Rs. 660 crores: that is, 0.5 per cent of the total population of the country is contributing approximately one-fifth of its total revenue. But I can say without any fear of contradiction that it is these persons who are the most despised, most hated, most harassed and ill-treated. Of late, a fashion has grown with our legislators even to denounce the assesses and assessors, both, who are the main props of our revenue structure as a set of thieves and scoundrels. Sir, if you want to have milk from a cow, you must learn to treat it gently, lovingly and sympathetically.

But what is the position at present? It is considered to be a sin and crime to be on the register of the Income-tax Depart-

ment through in the earlier days it was considered as a sign of prestige, prosperity and respect. Nobody now-a-days would like to be an income-tax assessee if he could avoid it howsoever he may wish, from his heart of hearts to contribute his share of taxes to the country's exchequer, as the whole process is so insulting and and harassing.

On account of constant interference from the high ups, starting from Members of Parliament down to the lower division clerk of the Auditor-General, the Income-tax Department has become a sort of a night-mare to all concerned and its administrations degenerated beyond imagination. No officer likes to take any responsibility which is cast upon him by law, with the result that in cases where generally the income of an assessee would be between Rs. 10,000 and Rs. 20,000 or so, the assessment is as high as Rs. 2 lakhs, Rs. 3 lakhs or even Rs. 5 lakhs on the slightest suspicion. Therefore the importance of the appellate tribunals.

Sir, I had the proud privilege of arguing the first appeal in the eastern zone at Calcutta and I have been associated with this important branch of justice for the last so many years and I have no hesitation in saying that it has lived up to the people's expectation. But of late there has been a growing tendency in the Law Ministry to interfere with its working. I am told that the Secretary of the Ministry has been issuing directions to the Tribunal members or its President to achieve a certain number of disposals or to deal with the stay petitions in a particular way. I wonder if he or the Law Minister could issue the same type of directives to High Court Judges.

So far as the tribunal is concerned, it is a judicial body and no interference is called for in its discharge of duties. It would be sheer criminal, I should say, if anybody interferes with its jurisdiction or gives any directive to it. The whole idea of its being an independent judiciary will be lost. In fact, as I stated the other day in Calcutta, these tribunals were a sort of oasis in the arid desert of income-tax administration. It is here that the much

harassed and much troubled assessee run for redress and relief and it is here that they get some consolation.

Sir, In reply to another question of mine, Unstarred Question No. 2508 during the last session, the hon. Finance Minister had stated that about 76 per cent of the appeals by the assessee were successful. Therefore you see, Sir, how indiscriminately and carelessly the assessments are made at the initial stages. I may further tell you that the Income-tax Department has also gone in appeal to High Courts and the Supreme Court and in most of the cases the decisions of the tribunals were upheld. Therefore you find, Sir, that the income-tax appellate tribunals occupy a very important position in the scheme of our tax administration.

In this context, it is no wonder that due to the indiscriminate and Tughlaki attitude of the assessing authorities, more assessee flock to the tribunals for redress and it is very necessary that these tribunals were allowed to work independently and without any let or hindrance from any quarter.

Sir, as regards the constitution of these benches, when the idea was conceived, it was decided to draft its members from the profession, that is, from the bar and accountancy. But of late there has been a growing tendency in the Law Ministry to recruit members from the services, i.e. from the Finance Ministry or the Law Ministry. I may tell you that if this tendency continues, it will go against the very spirit of this institution. It is, therefore, necessary that competent members from the bar and accountancy were coaxed and cajoled to join this august institution.

Sir, I am told that so far as the emoluments are concerned, they are not sufficient to attract the best talents in the country. I would suggest that, besides improving the conditions as regards remuneration and other amenities avenues should be open for the members to be promoted to act as High Court judges.

About the conditions of service, of the

Assistant Registrar and the clerical staff, I may say that they are the most ill-paid and most neglected. In the Income-Tax Department, a clerk or an inspector could rise up to the highest rung of the ladder. I have seen Inspectors coming up to the post of Commissioners. But so as the Tribunal is concerned, their fate is sealed and they are made to work in the same place for years together where they cease to have any interest. Therefore, I would suggest that in the tribunals also, the members of the staff, should have incentive in the shape of promotions in suitable and deserving cases.

Further, this will serve another very good purpose. On the floor of the House, there has been talk of arrears and arrears for a long time. I have seen how the hon. Deputy Prime Minister has been hackled at times on the inability of his officers to collect arrears of outstanding taxes. But I would submit that at least 50 per cent of the taxes imposed are under appeal are not realisable. The same cannot be called arrears unless and until the appeals are finally decided by the highest fact finding body, namely, the income-tax tribunal. Therefore, if you increase the number of tribunals in places where it is most needed, you will not only be simply rendering justice to the aggrieved, quickly but you will also be helping the Finance Minister in reducing his arrears. I would therefore submit that more Benches should be opened in Calcutta, Bombay and such other places where the pendency is highest. In the present set up of disbelief and suspicion, and consequent Tughlaki assessment many more cases are going up in appeal of the tribunals.

With these words, Sir, I would recommend to the hon. Law Minister to consider my suggestions. Further, I would submit that as within the short space of half-an-hour discussion it is not possible to give all the facts about the working conditions of the employees and/or other things, it is necessary that a commission be appointed consisting of those members of Parliament and the Ministers who have some experience in the working of the income-tax department so that they could devise the ways and means to improve the working of the

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tribunals, so that this august institution is able to fulfill the expectations with which it was started.

THE DEPUTY MINISTER IN THE MINISTRY OF LAW AND IN THE DEPARTMENT OF SOCIAL WELFARE (SHRI M. YUNUS SALEEM) : Mr. Chairman, Sir, we have at present 19 Benches of Income-Tax Tribunals located in different cities of the country, namely, four Benches are functioning at Bombay, four at Calcutta, three at Delhi, two at Madras and one each at Allahabad, Hyderabad, Patna, Cochin, Ahmedabad and Bangalore. The function of the tribunal is to hear appeals against the decisions of the Assistant Appellate Income-Tax Commissioner and, as you are aware, these Income-Tax Tribunals are the final authority on the question of facts. Many appeals are filed by the assessee who are aggrieved by the decisions of the Appellate Assistant Commissioner. . . .

SHRI BENI SHANKER SHARMA : The department also goes in appeal against the A. A. C's orders.

SHRI M. YUNUS SALEEM : The functional jurisdiction of the Tribunal covers all direct taxes, namely, income-tax, estate duty, wealth tax, expenditure tax, gift tax and the rules made under the relevant Acts of those taxes, with the result that several thousand appeals are filed by the assessee in different benches of these Tribunals. Very recently the Ministry of Finance has taken certain policy decisions to liquidate the arrears of assessments of income-tax, particularly in respect of cases disposed of in assessment year 1967-68 and 1968-69, and with that purpose, the Department of Revenue has also increased the staff, increased the number of Income-tax Officers, Assistant Commissioners and appellate Assistant Commissioners. The net result of this policy of Government is that the disposal has increased. Because the number of officers has been increased, the assessment and the disposal of the appeals have become speedier; the speed of assessment

and disposal of appeals has become faster,.....

SHRI BENI SHANKER SHARMA: You should appoint more Tribunals in those places....

SHRI M. YUNUS SALEEM : I am coming to that.

SHRI NARENDRA KUMAR SALVE (Betul) : I hope the Minister is aware of the fact that the increase in disposal of cases is in respect of this year. This has nothing to do with appeals....

MR. CHAIRMAN : Please listen to him first. You will get your chance to put a question.

SHRI NARENDRA KUMAR SALVE : He was speaking about increase in disposal. He may not be aware of the fact that that is in respect of this year, The appeals have yet to come to the Tribunal.

SHRI M. YUNUS SALEEM : That is not the question.

As I was submitting, this increase in the strength of officers in the Department of Revenue throws a heavier burden on the work of appeals coming before the income-tax appellate tribunals, resulting in heavy influx of appeals. In order to see that these appeals which are instituted before the income-tax tribunals are disposed of quickly, certain measures have been adopted. As Mr. Sharma has rightly said, justice should not be delayed. The assessee and also the Revenue Department should not be kept in suspense for a very long time because a pendency of their appeals before the income-tax appellate tribunal may not always be final because reference lie to the High Court and sometimes appeals go to the Supreme Court. Therefore, certain measures have been adopted to obtain quick disposal of these appeals. The Ministry has, in order to enhance the rate of disposal, have adopted some measures. Firstly, Members duly exercise their power singly to dispose of appeals in cases not exceeding the amount of Rs. 25,000 . As you are aware, according to the previous

rules. these appeals were heard by a Bench of the Member of the Income-Tax Appellate Tribunal. Therefore, in order to get quicker disposal of these appeals, power have been given to a single member of the Tribunal to sit singly and dispose of the cases upto a jurisdiction of Rs. 25,000 .

SHRI BENI SHANKER SHARMA : I may tell you that this power was also there even in earlier years.

SHRI M. YUNUS SALEEM : Please let me conclude. Now we are considering enhancing the jurisdiction upto Rs. 50,000. I did not say that there was no power. I say the pecuniary jurisdiction of this disposal is being enhanced so that more cases, between Rs. 25,000 and Rs. 50,000 which were heard by a Bench, would now be heard by a Single Judge and a single Member of the Tribunal. That means that at a time more appeals would be disposed of.

Second measure is to fix a target disposal of 150 cases per Bench per month. The present rate is 120 cases per month. We are trying to fix up a target so that the members of the Tribunal may realise that at least they have got to dispose of 150 cases per month. This figure has been fixed after having discussed with all the persons concerned so that the qualitative aspect and the disposal of cases may not also suffer. There may be quicker disposal and the quality also may be maintained. Just as I have submitted that it being a last court of appeal over the question of facts, the quality of the cases has also got to be taken into consideration. As a matter of policy directions have been issued that the Tribunals should be very careful and rather strict in granting adjournments to the parties on fictitious grounds because it is a question of common experience that sometimes lawyers, Chartered Accountants or the parties themselves appear and for adjournment and if conveniently they get the adjournment, the life of the appeal pending before the Income Tax Tribunal is automatically prolonged.

The third measure in that they are advised to dictate the orders then and there only in small cases in open court so that

the moment they hear the appeal, order may be pronounced and judgment may not be reserved for weeks together. At least they are expected to sit five hours every day-from Monday to Friday for hearing of cases. These are all the measures which are being adopted to expedite the disposal of the appeals.

Sir, in this context, when it was discovered that the tendency is towards increasing of the appeals, as a member of policy, it was decided that each State should have at least one Income Tax appellate tribunal because, if there is no tribunal in a particular State, then the result would be that the appeal arising out of the orders of the Income-Tax authorities on the assessee of that particular State would be instituted in the adjacent State. For example, my friend, hon. Shri Sharma just now mentioned that the pendency of the appeal was very poor in the State of Mysore. In spite of that a new Tribunal has been established there. But he did not consider that the appeals pertaining to the State of Mysore were being instituted in Maharashtra and they were being filed before the Bombay High court.

The number of pendency of the appeals before the Bombay benches was increasing. Therefore, by establishing such tribunals in each state the arrears which have increased in big cities like Bombay and Calcutta would be controlled and would be shifted to those States where newly constituted appellate tribunals have been established.

MR. CHAIRMAN : I hope you have concluded. . .

SHRI M. YUNUS SALEEM : I will take at least 5 or 10 minutes more.

MR. CHAIRMAN : This is Half-an-hour Discussion. . .

SHRI M. YUNUS SALEEM : Mr. Chairman, you are aware, how many points were raised,

MR. CHAIRMAN : It can't be helped. You have to be very brief and answer to the point. We cannot proceed beyond half-

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an-hour generally. We can take at the most five minutes more. Other Members have to put questions. Then you will have to answer again.

SHRI M. YUNUS SALEEM : I am concluding within five minutes.

MR. CHARMAN : Then let the other Members put the questions

SHRI M. YUNUS SALEEM : I will submit 2 or 3 sentences and than conclude.

I was submitting that every possible effort is being made to see that the appeals instituted before these tribunals are quickly disposed of. And, the convenience of the assessee and the disposal of the appeals is the main point which is receiving serious consideration of the Government.

So far as the other points raised by hon. Members are concerned they are not very relevant. So far as the question regarding service condition is concerned. I may inform the hon. Member that this has now become more or less a practice that the Members of the Tribunal are being elevated to the Bench. The President of the Income-tax Tribunal is selected as a judge of the high court. The previous President of the Tribunal has become a judge of the high court; and similarly several members of the tribunal are being elevated to the Bench on the basis of their integrity and on the basis of their efficiency and knowledge of law. Therefore they are receiving encouragement provided the quality of their work is found satisfactory. And, regarding the other personnel of the tribunal, their service conditions are the same as in other departments of the Central Government and there is no grievance the part of any Bench whatsoever which has been received by the Ministry that they are dis-satisfied in any way or the other.

Therefore, Sir, I submit, and I conclude with this submission, that so far as the anxiety of the hon. Members to get quick disposal of the appeals is concerned,

this is in the mind of the Ministry and every possible effort is being made to see that the pendency of the appeals before the Income-tax tribunal is reduced as much as possible.

SHRI NARENDRA KUMAR SALVE : Sir, I whole-heartedly associated myself with the sentiments expressed by Mr. Sharma. The Income-tax Appellate Tribunal is an extremely important institution sitting in judgment as the final appeal court so far as questions of facts are concerned. They have functioned magnificently and they have done their job so well that they have earned for themselves the reputation for high sense of duty and their profound knowledge about the practice and the law of taxation. These institutions have to be saved from any political influence. They are under the Law Ministry. It is of the utmost importance to see that nothing should be done by this Ministry which might carry with it the seeds and germs of politics. In view of this, may I know from the Minister, whether the Minister will assure this House that where a President is being promoted out of turn the Ministry will not do so without consulting the Chief Minister of Maharashtra? The President sits in Bombay. The Law Minister nominates the President. And if they select person not in conformity with seniority that carries with it very serious discontent and politics in the tribunal. Secondly, as regards disposal of appeals, about mode and manner, will the Minister assure the House that the Law Ministry shall not sit in judgment over the the Tribunal? And finally, in Maharashtra they have four benches sitting in Bombay itself, they are saturated in Bombay. Will the hon. Minister agree to shift one Bench to Nagpur so that the people of Vidarbha, Marathwada and/South and East Madhya Pradesh can be catered? I am not asking for increasing the Benches, but out of four one can be shifted to Nagpur.

19 hrs.

SHRI RANDHIR SINGH (Rohtak) : I personally feel that the proceedings before the Income-tax Tribunals are not strictly judicial, but they are quasi-judicial. Will

the Hon. Minister consider or examine the viability of placing these tribunals directly or indirectly under the High Court or Supreme Court so that they could be free from Executive pressure? What I feel is like Revenue Officers and other executive officers such as Magistrates, Assistant Collectors in different branches of Law, they are not free from executive pressure. What I feel is that right from the top till the lowest in the hierarchy, much of pressure this way or that way is being exercised on these gentlemen, without any reflection on them. The ends of justice will be amply served if they are directly put under the highest judiciary, namely, High Court or Supreme Court.

Secondly, what I feel is—this is without any motive of casting reflection on them—that is Ministerial staff such as Inspectors and people down below have not got a good reputation. I say nothing about the Tribunals or Presiding Officers. In order to remove mal-practices will the Hon. Minister the question of increasing their emoluments so that the evil of mal-practices and corruption could be nipped in the bud? My third point is. . .

MR. CHAIRMAN : That is enough, I think.

SHRI RANDHIR SINGH : This is about disposal of cases. A very prolonged procedure has got to be followed and as a result generally the litigant public and Government also suffer. What concrete proposals are in the mind of the Ministry so that this prolonged procedure could be cut short and it could be summarised so that speedy justice is done?

श्री शिवचंद्र भा (मधुबनी) : अभी तक मैसूर के लोगों को बम्बई जाना पड़ता था, महाराष्ट्र जाना पड़ता था तो स्पीडी जस्टिस के लिए मैसूर में बेंगलूर में एपेलिट ट्रिब्यूनल बनाया गया तो मैं जानना चाहता हूँ कि जो आपने बेंगलूर में एक दूसरा एपेलिट ट्रिब्यूनल बनाया है उसके बारे में मैसूर और मद्रास के लोगों का क्या रिश्कान है ?

यह टेक्स इंग्लैंड के बारे में जो बातें चल रही हैं तो मैं जानना चाहता हूँ कि जहाँ तक मैसूर का सम्बन्ध है तो मैसूर स्टेट में जो टोटल इनकमटेक्स इंग्लैंड है वह आल इंडिया के हिसाब से कितना है और उस ही क्या फीगर ? एक अन्य सवाल यह है कि कितने टेक्स इंग्लैंड के केसेज अभी भी कोर्ट में चल रहे हैं ?

पटना के बारे में आपने कुछ कहा था लेकिन मैंने ठीक से सुना नहीं। मैं जानना चाहता हूँ कि पटना में आप एपेलिट ट्रिब्यूनल बनाने जा रहे हैं या नहीं ?

आखिरी सवाल यह है कि इनकमटेक्स का यह सारा झमेला इनकम की डिस्पेंडेंसी की वजह से है तो मैं कानून मन्त्रीजी से जानना चाहूँगा कि वह इनकम पर सीलिंग लगाने के लिए क्या कोई एक विधेयक लायेंगे ताकि यह झमेला कम हो और यह केसेज कम हो ?

MR. CHAIRMAN : That is a different matter. That cannot be dealt with here.

श्री जाज फरनेन्डीज (बम्बई दक्षिण) : मन्त्री महोदय ने बतलाया है कि कलकत्ते में इस वक्त 14,000 केसेज हैं, बम्बई में 10 हजार हैं। यही दो शहर हैं जहाँ चार चार अपेलिट ट्रिब्यूनल्स इस समय बैठती हैं। मैं इस माग का पूरा समर्थन करता हूँ कि विदर्भ और उस इलाके के लिए नागपुर में बम्बई की बेंच जाये। यह बात बड़ी अच्छी होगी। लेकिन मेरा प्रश्न यह है कि जब यह असलियत है कि तीन चार वर्षों तक यह मुकदमे तय नहीं हुए पाते हैं और बम्बई और कलकत्ते में वर्षों तक हजारों की तादाद में मुकदमे चलते रहते हैं। तो क्या इन सूबों का बिकेन्द्रीकरण करके आप वहाँ ट्राइ-ट्रिब्यूनल बढ़ाने के लिए तत्काल कोई उपाय करेंगे जिससे सारे मुकदमे बहुत जल्दी तय हो जायें ?

मैं यह भी पूछना चाहता हूँ कि जब मन्त्री महोदय ने कहा कि वह इस प्रयास में लगे हुए

[श्री जार्ज फरनेंडीज]

है कि हर एक सूबे में एक एक ट्राइब्यूनल हो जाय, तो जिन प्रदेशों में ट्राइब्यूनल नहीं है, जैसे मध्य प्रदेश, राजस्थान, उड़ीसा और असम वहां ट्राइब्यूनल का निर्माण करने के लिए सरकार कोई कदम उठायेगी ?

SHRI M. YUNUS SALEEM : Shri Salve asked regarding the procedure adopted for selection of the President of the Tribunal. At the time of his appointment, the seniority of the member of the Tribunal along with his performance as a member and his integrity and ability are always taken into account. I assure hon. members that in making selection, there are no political or executive considerations. It is simply on the basis of merit.

The hon. member is aware that for the selection of members of the tribunal, a committee has been constituted presided over by a Judge of the Supreme Court. Mr. Justice Shah is now the Chairman of the committee. This is in order to ensure that the selection may be only on the basis of merit.

As for the establishment of a Bench at Nagpur, the suggestion will be considered and if it is found that it would facilitate assesses, it would certainly receive sympathetic consideration.

Shri Randhir Singh also expressed apprehension whether in appointments political and executive considerations found a place. I assure him also on this score, that it is not so.

MR. CHAIRMAN : It need not be repeated.

SARI RANDHIR SINGH : Why not put them under the High Court and Supreme Court ?

MR. CHAIRMAN : It is a half-hour decision.

SHRI M. YUNUS SALEEM : So far as the appellate jurisdiction of the High Courts and Supreme Court is concerned, they are under the Act....

SHRI RANDHIR SINGH : I asked about control and supervision of the High Court, not under the Law Ministry.

SHRI M. YUNUS SALEEM : that is not possible and that is not under consideration.

One hon. member asked about the reaction of those districts of Mysore State adjacent to Maharashtra State to the newly-established bench in Mysore State. We have received no complaints from any of these districts that they are unhappy about it; our information is that they are happy that this facility has been provided for them to go in appeal in their own State.

There is no other important point raised ?

SHRI RANDHIR SINGH : I asked about delay in procedure and emoluments.

श्री जार्ज फरनेंडीज : मैं मन्त्री महोदय से कहना चाहता हूँ कि बम्बई और कलकत्ते ऐसे स्थान हैं जहाँ हिन्दुस्तान का करीब करीब सारा असेसमेंट होता है और चार ट्राइब्यूनल से वहाँ काम नहीं चल रहा है।

बम्बई और कलकत्ते में आपने कहा है कि तीन तीन और चार चार बरस से मुकदमे चल रहे हैं। मैं जानना चाहता हूँ कि इन दो सूबों में आप ट्रिब्यूनल बढ़ाने के तत्काल उपाय करेंगे।

SHRI M. YUNUS SALEEM : The same question was put by Mr. Sharma, when the question of establishing this Bench at Bangalore was under consideration, and in reply to his question, the Law Minister has given that reply and we stand by that reply even now, namely, that there is no use in adding to the number of Benches in this

place because there is no proportionate increase in the disposal of work for want of departmental officers and for want of advocates who may be called in one Bench and ask for an adjournment in other cases. What actually happens is this. By increasing the number of Benches, quick disposal is not achieved because a very limited number of advocates and chartered accountants appear in the Benches. Therefore, if they are arguing a case and are busy in one

Bench, they simply send a slip to the other Bench. (*Interruption*)

MR. CHAIRMAN : Anyway you have given the reply. There is no question of argument.

19-12 hrs.

The Lok Sabha then adjourned till Eleven of the Clock on Friday, March, 28, 1969/ Chaitra 7, 1891 (Saka).

