

# APPLICATIONS FOR FRESH ASSESSMENT TO INCOME-TAX FROM THE RESIDENTS OF AMRITSAR.

**797. \*Lala Duni Chand:** Will the Government be pleased to state if it is a fact that a number of applications for fresh assessment under Section 27 of the Income-tax Act submitted to the I.T.O., Amritsar, were found missing, and, if so, will the Government be pleased to state the number of the complaints received with regard to them?

**The Honourable Sir Basil Blackett:** The Government have no information on the subject. They have called for it.

# APPEALS AGAINST THE ORDERS OF THE INCOME-TAX OFFICER, AMRITSAR.

**798. \*Lala Duni Chand:** (a) Is it a fact that in a large number of cases the Income-tax Officer, Amritsar, took an unusually long time in furnishing the copies of his orders, and the appellate authority refused to allow the time so taken, and dismissed the appeals as barred by time?

(b) Will the Government be pleased to state the amount of income-tax refunded during the years 1920-21 and 1921-22 as a result of the appeals having been accepted, and was the action of the Income-tax Officer in the matter of unduly and unreasonably assessing the people disapproved of in some tangible way?

(c) Is it a fact that the appeals filed in the court of the Assistant Commissioner in June 1923 concerning the assessment of 1922-23 have not been yet heard, and, if so, do the Government propose to deprecate this unusual delay?

(d) Are the Government aware that the assesseees of Amritsar have to come to Ambala, a distance of about 160 miles, to file their appeals before the Assistant Commissioner and are put to much inconvenience and trouble, and do the Government propose to take any steps to relieve them of this trouble and inconvenience?

**The Honourable Sir Basil Blackett:** (a) The Honourable Member has not stated to what Income-tax Officer he refers. Presumably he refers to the Income-tax Officer, Amritsar. The Government have no information on the subject. If the facts are as stated, the proper course was for the assesseees, if they were dissatisfied with the decisions of the Assistant Commissioner, to move the Commissioner to exercise his powers of review.

(b) The Government have no information on the subject, and do not consider that any useful purpose would be served by calling for it. They do not consider that the work of an Income-tax Officer can be adequately judged by more mathematical standards in the manner suggested by the Honourable Member.

(c) The Government have no information on the subject. They have called for it.

(d) The Government have no information on the subject. If assesseees are put to any avoidable inconvenience the Commissioner of Income-tax will no doubt take steps to remedy matters, if he is approached on the subject.