

(c) The fees charged are set off against the expenses incurred by the Union Public Service Commission for conducting the recruitment or holding the examination.

Shri Thimmalah: When a candidate applies to the U.P.S.C. in response to an advertisement, he has to spend Rs. 7 to 10. Is the Government aware that having spent Rs. 7 to 10, the candidate does not get even a reply about his application or his interview?

Shri Datar: In every case, receipt is acknowledged.

Income Tax on Income from Coffee

*792. **Shri Maniyangadan:** Will the Minister of Finance be pleased to state:

(a) whether any portion of the income from coffee is considered as non-agricultural income for purposes of assessing income tax;

(b) whether State Governments assess the whole income from coffee as agricultural income;

(c) whether any steps are taken to relieve the assessee from being taxed on the same income both as agricultural and non-agricultural income;

(d) whether appeals have been filed by assessee whose income from coffee has been assessed as non-agricultural income;

(e) whether any instructions have been issued to officers of the Income Tax Department regarding realisation of income tax from persons who have filed such appeals; and

(f) if so, their nature?

The Deputy Minister of Finance (Shri B. R. Bhagat): (a) Yes, Sir. But the Coffee Estates have not accepted the assessment and the matter is pending before the High Court.

(b) Yes, Sir.

(c) The question of relief can be considered only when the question of law is decided by the Court.

(d) and (e). Yes, Sir.

(f) Recovery of income-tax has been held in abeyance till the matter is finally decided by a competent court.

Shri Maniyangadan: May I know whether any steps are being taken or any instructions are issued to the Income-tax authorities not to include the income from coffee in assessing income-tax and super-tax?

Shri B. R. Bhagat: In all assessment realisation has been kept in abeyance pending decision of the court. All matters which are relevant to the decision of the court in regard to assessment of coffee income have been held in abeyance.

Shri R. Ramanathan Chettiar: As this matter has been pending for a long time in the High Court, will the Government consider the question of referring the matter to the Ministry of Law for opinion on this matter?

Mr. Speaker: The matter is pending in the High Court. What can the Minister of Law do?

Shri Dasappa: When did the Government first think of assessing a part of the income on coffee estates as income derived other than from agriculture?

Shri B. R. Bhagat: I cannot say the exact date. This principle....

Shri Dasappa: I am not asking for the date; I am asking for the year.

Shri B. R. Bhagat: I do not have that information.

Mr. Speaker: Next question.

Shri Maniyangadan: One question, Sir.

Mr. Speaker: The matter is pending before the High Court. What is the use of going into details?

Shri Maniyangadan: I am not going into the details. I only want to know this. The State Governments are assessing the whole income from coffee as agricultural income. That being the case, it is practically a dispute between the State Governments and the Central Government. I want to know whether consultation has been had between the State Governments and the Central Government in this matter so as to relieve the assesseees from double taxation?

Shri B. R. Bhagat: I do not agree with the hon. Member that there is any dispute between the State Governments and the Central Government. There can only be a case of double taxation because of the same income being taxed as agricultural income and also as non-agricultural income for the non-agricultural content. As the matter is before the court and even realisation is also being held in abeyance, I do not visualise any difficulty that the hon. Member may have in mind.

Beggars

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*793. { **Shri B. C. Mullick:**
Shri Ramji Verma:

Will the Minister of Home Affairs be pleased to state:

(a) whether Government are aware of great increase in the number of beggars in different States of India;

(b) whether Government have any scheme to stop vagrancy during the Second Plan period; and

(c) if so, details thereof?

The Deputy Minister of Home Affairs (Shrimati Alva): (a) In the absence of reliable data, nothing positively can be said in this regard.

(b) No.

(c) Does not arise.

Mr. Speaker: Next question; the same question. He has sufficiently asked about beggars.

Shrimati Ila Palchandhuri: Is it a fact that three vagrancy homes have been started in Bengal? Has there been any help from the Centre to Bengal?

Shrimati Alva: The State is supposed to start a Home for vagrants for 100 inmates for which the Centre will pay the expenditure to a certain extent. Each Home is to cost Rs. 3.31 lakhs and the Centre's share is to be Rs. 160,000, I think.

Shri Achar: Is the Government aware that a large number of beggars are invading from Kerala into the Mysore State?

Assessment of Technical and non-Technical Personnel

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*794. { **Shri Rameshwar Tantia:**
Shri Balarama Krishnaiah:

Will the Minister of Home Affairs be pleased to state:

(a) whether it is a fact that Government have directed all the Ministries and the attached offices to estimate their annual requirements of personnel—technical or non-technical for employment so that bulk selection of personnel may be made once in a year; and

(b) if so, the steps taken by Government in this direction?

The Minister of State in the Ministry of Home Affairs (Shri Datar):

(a) Yes; it was decided in June last that all Ministries of the Government of India should prepare, along with their annual estimates of expenditure, statements of their requirements for scientific and technical personnel during the following year and forward them to the Union Public Service Commission. The Commission will group together vacancies requiring, more or less, similar qualifications, experience, etc., and make bulk selections in as many cases as possible. This procedure applies to scientific and technical personnel only.