

GENERAL ELECTIONS

*1390. **Shri S. N. Das:** Will the Minister of Law be pleased to state:

(a) which constituency of the House of the People recorded the highest percentage of voting in the last General Elections indicating the first three constituencies in order; and

(b) which were the first three constituencies for the election to the House of the People where the successful candidates secured the highest percentage of votes polled?

The Minister of Law and Minority Affairs (Shri Biswas): (a) The three constituencies in which the highest percentage of voters exercised their votes are:—

(i) Kottayam (Travancore-Cochin), 80.5 per cent.

(ii) Alleppey (Travancore-Cochin), 78.1 per cent.

(iii) Gudivada (Madras), 77.9 per cent.

(b) The three constituencies in which the successful candidates secured the highest percentage of votes polled are:—

(i) Baster (Madhya Pradesh), 83 per cent.

(ii) Vikarabad (Hyderabad), 77.9 per cent.

(iii) Ghaibassa (Bihar), 76.99 per cent.

DOUBLE INCOME-TAX RELIEF

*1391. **Dr. Ram Subhag Singh:** Will the Minister of Finance be pleased to refer to the reply to Starred Question No. 1541 asked on the 10th April, 1950 and state:

(a) whether negotiations are still proceeding between India and the United Kingdom on double income-tax relief; and

(b) whether the Government of India have given any unilateral relief to those U.K. citizens who are residents in India:

The Minister of State for Finance (Shri Tyagi): (a) Yes, Sir.

(b) No such relief has been given, but recovery of tax levied on a person resident in India in respect of income accruing or arising outside India and charged to tax both in India and in the United Kingdom has been kept in abeyance until conclusion of a bilateral agreement for avoidance of double taxation. Further, clause 25 of the Indian Income-tax (Amendment) Bill,

1952 which is now before this House seeks to give to the Central Government power to make the unilateral relief provisions contemplated in that clause applicable, if need be, to incomes accruing or arising in the United Kingdom and charged to Indian tax for the assessment year 1949-50, 1950-51 or 1951-52.

COMMISSIONS AND COMMITTEES

*1392. **Shri M. L. Dwivedi:** Will the Minister of Finance be pleased to refer to the reply given to Starred Question No. 1964 dated the 7th March, 1951 by Sri T. R. Deogirikar and state:

(a) whether the over-drawal of allowances by the M.Ps. concerned has since been regularised;

(b) the number of M.Ps. so affected;

(c) whether the Accounts and Audit Departments did not detect these over-drawals;

(d) if not, who is responsible for omission; and

(e) whether instructions have now been issued to prevent recurrence of such instances?

The Minister of State for Finance (Shri Tyagi): (a) Yes.

(b) Six.

(c) It was not possible for the Audit authorities to detect the double payment in these cases, because (i) the Members of Parliament had certified on their travelling and daily allowance bills for attending the Sessions of Parliament that they had not drawn such allowances in respect of the same period and journey from any other official source, and the Audit authorities relied on the accuracy of this Certificate and (ii) the allowances were in respect of meetings of Committees set up by the various Ministries and Departments of the Government of India, which are under the audit control of different Accounts Officers.

(d) The persons who drew the allowances twice were responsible for the error.

(e) Instructions have been issued with a view to avoiding such irregularities.

GENERAL ELECTIONS

*1393. **Shri B. Shiva Rao:** Will the Minister of Law be pleased to state:

(a) whether a report on the recent General Elections in India is being prepared by the Election Commission;