

of the companies the Managing Agents of which surrendered their commissions in the year 1951-52?

(d) Is the commission voluntarily surrendered liable to income-tax?

(e) Have Government considered the question of exempting such commissions, if credited to the reserve fund or depreciation fund of the companies, from the payment of income-tax therein?

**The Minister of State for Finance (Shri Tyagi) :** (a) Yes, under section 87C of the Indian Companies Act.

(b) Yes, in some cases managing agents have surrendered their remuneration.

(c) The number of cases where managing agents have surrendered a part or whole of their remuneration is not readily available. The information will have to be collected from income-tax officers all over India and the result likely to be achieved will not be commensurate with the amount of time and labour involved.

(d) This depends upon the facts and circumstances of each case, and it is not possible to give a general answer to this question.

(e) No such case has so far come to the notice of Government and there has not been any occasion to consider this.

#### HUMANITARIAN WORKS

**103. Dr. M. M. Das:** (a) Will the Minister of Defence be pleased to

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state what assistance has been given by our Defence Forces to the Civil authorities in humanitarian and relief works in India during 1951-52 and the current year?

(b) What is the expenditure incurred by the Defence Department and the number of Armed forces employed in each of these relief works?

(c) Will Government lay on the Table of the House a brief account of the work done by the Army in Rayalaseema?

**The Minister of Defence (Shri Gopalaswami) :** (a) to (c). During the year 1951 and the current year, Armed Forces rendered assistance to the civil authorities in (i) anti-locust campaign in Rajasthan and East Punjab, (ii) famine relief in Bihar, (iii) flood relief in Assam, and (iv) famine relief in Rayalaseema.

A statement, showing the extent and nature of relief afforded and assistance rendered, is placed on the Table of the House. [See Appendix III, annexure No. 39.]

A brief account of the work done by the Armed Forces in Rayalaseema has also been included in the statement.

Expenditure incurred by the Armed Forces on these occasions, has not been separately recorded, but it is the general policy that extra expenditure (i.e. expenditure over and above that on the normal pay and allowances of troops, etc.) is borne by the State Governments or Civil Departments of the Government of India concerned.