

(c) Nil.

(d) No, Sir.

**Shri M. D. Joshi:** Is it a fact that the Council has not been able to remedy grievances due to breach of rules?

**Shri B. R. Bhagat:** The question is very vague. I do not know what the hon. Member means by breach of rules. If he refers to the provisions of the Insurance Act, or the rules made thereunder, it may be mentioned that the Department of Insurance of the Central Government takes whatever action is possible to bring the offenders to book. So far as the recommendations of the Council are concerned, they are not mandatory, but they are merely advisory. So far as our information goes, we have not come across any case where the decisions or the recommendations made by the Executive Committee have been violated or not carried out by the insurers.

#### ESTATE DUTY

\*738. **Shri Anrudha Sinha:** Will the Minister of Finance be pleased to state:

(a) the number of notices for the levy of Estate duty which have been served (State-wise) up to the 15th of February, 1954;

(b) in how many of such cases the heirs of the deceased, whose Estates are liable for payment of duty, have themselves informed the authorities concerned of the same;

(c) in how many of these cases the amounts of taxes have been adjudicated and finalised, and the tax paid; and

(d) the highest amount of tax paid so far by any single party?

**The Parliamentary Secretary to the Minister of Finance (Shri B. R. Bhagat):** (a) The Estate Duty Act does not require service of any notice calling for the submission of the prescribed return containing the particulars of the estate. This return or

statement of accounts has to be submitted by accountable persons themselves within six months of the date of death. The Estate Duty Act came into force on the 15th October 1953, so that, the returns are not due before the 15th April 1954.

(b) In view of (a) above, (b) does not arise. It may, however, be stated that the Law does not require the heirs of the deceased to inform the Controller of the occurrence of the death but as stated in (a) above they have to submit statement of accounts of the Estate within six months.

(c) As the returns are not as yet due or filed, no tax has been adjudicated or finalised.

(d) In view of (c) this does not arise.

**Shri K. K. Basu:** May I know whether there has been any case where the heirs of the deceased have applied for a tax clearance certificate in order to dispose of some of their immovable properties, as provided in the Act?

**Shri B. R. Bhagat:** I shall collect the information for the hon. Member, if notice is given.

#### REMITTANCE ACCOUNT

\*739. **Shri S. N. Das:** Will the Minister of Finance be pleased to state the items and the total amount still outstanding in the Remittance Account adjustable in England?

**The Parliamentary Secretary to the Minister of Finance (Shri B. R. Bhagat):** The net amount outstanding at present is about £4 millions of which £0.9 million pertains to Civil transactions and £3.10 millions to Defence Services. The main items in the case of Civil are:—Postal and Money Order transactions, payments on behalf of the various Ministries of the U.K. Government, and transactions of Dominion and other Governments and, in the case of Defence Services, largely freight and shipping charges of U.K. Government stores issued at the instance of that Government during the period 1947-49.