

The Minister of Revenue and Expenditure (Shri Tyagi): No special training is given to officers of the Income-tax Department in assessing the accounts of mineral producers and mineral dealers. However, the assessment of accounts of various types of concerns and undertakings, including mineral producers and mineral dealers, forms part of the scheme of training prescribed for probationary Income-tax Officers. Apart from theoretical training the probationers are taken on study tours to various industrial centres and centres of mineral and other production.

#### INCOME-TAX

410. Shri Dabhi: Will the Minister of Finance be pleased to state:

(a) the number of persons and organisations assessed to income-tax in each State for the year 1951-52;

(b) the total amount realized as well as estimated to be realized by way of income-tax in each State for the same year;

(c) the number of persons liable to pay super-tax in each State for the same year; and

(d) the total amount realized as well as estimated to be realized by way of super-tax in each State for the same year?

The Minister of Revenue and Expenditure (Shri Tyagi): (a) to (d). A statement showing the required information is laid on the Table of the House. [See Appendix VI, annexure No. 5]

Figures shown in this statement under Part (b) include E.P.T. and B.P.T. which are taxes on income for the purposes of Article 270 of the Constitution.

#### DISPLACED CENTRAL GOVERNMENT SERVANTS

411. Shri H. N. Mukerjee: Will the Minister of Home Affairs be pleased to refer to the reply to parts (b) and (c) of Starred Question No. 2343 asked on the 30th July 1952, and state what steps have been taken to implement the assurance given in part (c) of the aforesaid reply?

The Deputy Minister of Home Affairs (Shri Datar): The orders issued in February 1950, which were mentioned in the answer to part (b) of the Question referred to by the hon. Member, made it clear that the officers covered by the orders would be eligible to have their pay refixed, with

effect from the 1st January 1947, under the Central Civil Services (Revision of Pay) Rules, 1947. The orders also provided that, if necessary, the required number of supernumerary posts would be created for the accommodation of the officers so covered.

#### MANIPUR STATE TRANSPORT

413. Shri L. J. Singh: Will the Minister of States be pleased to state:

(a) the capital invested so far in the Manipur State Transport;

(b) whether it is an earning concern or not;

(c) what is the balance sheet of the profit and loss of that concern;

(d) the number of trucks and buses so far purchased;

(e) the procedure of procurement of these trucks and buses, and the manner of selection of the supplying firm or firms—whether by inviting tenders from the intending firms or by what arrangements; and

(f) the names of the supplying firms?

The Deputy Minister of Home Affairs (Shri Datar): (a) to (f). The information is being collected and will be laid on the Table of the House in due course.

#### NATIONAL ART GALLERY

414. Sardar Hukam Singh: (a) Will the Minister of Education be pleased to state whether any, and if so, what, pieces of ancient and contemporary art were acquired and preserved in the National Museum or the National Art Gallery during 1952?

(b) What amount of money was spent during 1951 and 1952 for this purpose?

The Minister of Education and Natural Resources and Scientific Research (Manilana Azad): (a) A statement is placed on the Table of the House. [See Appendix VI, annexure No. 6]

(b) A sum of Rs. 1,80,320 was spent during 1951 and a sum of Rs. 60,313 during 1952.

#### INCOME-TAX ASSESSMENT

415. Paadit Munishwar Datt Upadhyay: Will the Minister of Finance be pleased to state:

(a) how many cases of assessment were in arrears in the years 1939, 1947, 1949 and 1951;