amount is subject to adjustments into loans and grants as may be admissible under the pattern, on the basis of the figures of actual expenditure to be furnished by the State Government in due course.

Nationalisation of Life Insurance by Nepal Government

5598. Shri Yashpal Singh: Shri Ram Gopal Shalwale:

Will the Minister of Finance be pleased to state:

- (a) whether Government have studied the implications of the nationalisation of Life Insurance by the Nepal Government; and
- (b) if so, its effect on the Life Insurance Corporation of India?

The Deputy Prime Minister and Minister of Finance (Shri Morarji Idesai): (a) and (b). There has been no official pronouncement regarding nationalisation of life insurance business in Nepal. It would therefore be premature to study the implications of such a development and its effects on L.I.C.

Income-tax Limbilities of Kalinga Foundation Trust and Shri B. Patnaik

5599. Shri Rabi Ray: Shri Madhu Limaye: Shri George Fernandes: Shri Shiy Charan Lal:

Will the Minister of Finance be pleased to state:

- (a) whether it is a fact that Government had stated on the 9th November, 1966 that the findings in relation to the Income-tax liabilities of the Kalinga Foundation Trust and Shri Biju Patnaik will be finalised after considering the replies of the assesses and that these findings would be finalised well before the General Elections;
- (b) whether the promise was fulfilled;

- (c) if not, the reasons therefor; and
- (d) when will the findings will be finalised and published?

The Deputy Prime Minister and Minister of Finance (Shri Morarji Desai): (a) Yes, Sir.

- (b) and (c). The assessments of the years 1961-62 and earlier years in respect of Shri Biju Patnaik and the assessments of the Kalinga Foundation Trust in respect of all could not be completed before the General Elections as the assessees obtained injunctions from the Court restraining the Department from proceeding further in the matter. The injunctions still stand. The assessments of Shri Biju were completed on 27-3-1967 as he sought adjournments from time to time on various legal and grounds.
- (d) After the injunctions are vacated by the High Court, the assessments would be finalised after necessary enquiries.

धन-कर तथा मृत्यु शुल्क

5600. श्री नायू राम ग्रहिरवार : क्याबिक्त मंत्रीयहबताने की कृपाकरेंगे कि :

- (क) गत 15 वर्षों में जिन व्यक्तियों से धन-कर तथा मृत्यु मुल्क वसूल किया गया है उनके ऋलग झलग नाम तथा उनसे प्राप्त कर की राशि क्या है;
- (ख) जिन व्यतियों के नाम उभत करों की दकाया राशि शेष है उनके नाम तथा उनसे वसूल की जाने वाली राशि कितनी है; ग्रौर
- (ग) उक्त रामि को वसूल करने के लिये सरकार ने क्या कार्यवाही की है ?

उथ-प्रकान मंत्री तथा किल मंत्री (श्री मोरारजी देसाई) : (क) तथा (ख). सुबना उक्तन्थ