

sion of the notorious dacoit Khanji of Kutch along with the notorious dacoit Bhupat of Saurashtra;

(f) if so, the progress achieved in the negotiations; and

(g) if not, whether the Government of India contemplate to move the Government of Pakistan in this direction?

**The Minister of Home Affairs and States (Dr. Katju):** (a) Adequate police parties have been posted at suitable places to patrol the border areas

(b) to (d). Information is being collected and will be laid on the Table of the House.

(e) No.

(f) Does not arise.

(g) No.

#### INCOME-TAX REFUND

**537. Shri S. G. Parikh:** Will the Minister of Finance be pleased to state:

(a) whether Government are aware of a Press Report that no income-tax refund will be allowed for the dividends received on shares and stocks standing in the names of banks on behalf of their clients; and

(b) if so, the reasons for the same?

**The Deputy Minister of Finance (Shri M. C. Shah):** (a) and (b). The Government are not aware of any such press report, but the position is that under section 18(5) of the Income-tax Act, credit for tax paid by a company in respect of profits distributed as dividends to its shareholders, is to be given to the shareholders, i.e. the persons who are registered as members of the company in its Register of Members, irrespective of whether others have beneficial interest in the shares. This interpretation of Section 18(5) is based upon the Bombay High Court decision in the cases of **B. C. Cumbatta** and **Sri Shakti Mills 1948 ITR 748** and **1949 ITR 107** respectively.

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#### DEPOSITS OF PYRITE IN BIHAR

**538. Shri N. B. Chowdhury:** Will the Minister of Natural Resources and Scientific Research be pleased to state:

(a) what steps Government have taken to utilise the pyrite deposits in the Shahabad District of Bihar for the extraction of sulphur; and

(b) what has been the result?

**The Minister of Rehabilitation (Shri A. P. Jain):** (a) and (b). Efforts are being made to persuade Sulphuric Acid manufacturing firms to use iron pyrites for the manufacture of Sulphuric acid. It is understood that the Sulphuric Acid plant of the Bihar Government's Superphosphate Factory has been designed for operation on pyrites.

#### SLATES

**539. Shri S. C. Samanta:** Will the Minister of Natural Resources and Scientific Research be pleased to state the names of States where there are large deposits of slates in India?

**The Minister of Rehabilitation (Shri A. P. Jain):** Assam, Bihar, Bombay, Madhya Bharat, Madras, Punjab, Rajasthan and Uttar Pradesh.

#### AMERICAN WHEAT

**540. Dr. M. M. Das:** Will the Minister of Finance be pleased to state:

(a) the total amount of sale proceeds from the American wheat loan realised so far, after deducting necessary expenditure; and

(b) how this money has been utilised?

**The Minister of Finance (Shri C. D. Deshmukh):** (a) Rs. 73,32,01,898.

(b) For financing the development schemes of the Central and the State Governments.

#### अस्पृश्यता

५५१. श्री जांगड़े: क्या गृह कार्य मंत्री "अस्पृश्यता के अन्त" के लिये केन्द्रीय विधान