

business in which such individual is a partner;

- (ii) to the spouse of such individual by way of salary, commission, fees or any other form of remuneration whether in cash or kind from a concern in which such individual has a substantial interest. But if the spouse possesses technical or professional qualifications and the income is solely attributable to the application of his/her technical or professional knowledge or experience, then such income is not clubbed in the hands of the individual.

The clubbing of income will be made in the hands of that spouse whose income (excluding the income referred to above) is greater.

2. Under the provisions of Portuguese Civil Code, the husband and the wife each have during the subsistence of marriage 50% share in their total income and property. However, by virtue of the provisions of the said Code, the association of persons or body of individuals consisting of husband and wife governed by the system of community of property in force in the Union Territories of Dadra and Nagar Haveli and Goa, Daman and Diu is treated an assessee for the purposes of Income-tax, Act.

3. The Bombay High Court in the case of Commissioner of Income-tax, Mysore Vs. Purshottam Gangadhar Bhende (1977) 106 ITR 932 held that during the subsistence of the marriage the husband and the wife each have a fixed and certain half share in the property and the income which can be ascertained on the termination of the communion by divorce, separation or death. It should, therefore, be assessed separately in equal share in the hands of each of them and not in the hands of the 'body of individuals'. The Department has filed an appeal before the Supreme Court. The appeal is pending for the judgement of the Supreme Court.

**Non-payment of Sanctioned Amount by
Chatra-Gobroura and Branches of
Madhubani Regional Rural Banks**

9060. SHRI BHOGEN德拉 JHA : Will the Minister of FINANCE be pleased to refer to the reply given to Unstarred Question No. 4457 on 23 March, 1984 regarding investigation into complaints and procedure of branches of Regional Rural Bank, Madhubani and state :

(a) whether there was no cash amount with the Chatra-Gobroura and other branches of Madhubani Regional Rural Bank when the loans to 28 persons of weaker sections were sanctioned but not paid for more than one year;

(b) if so, reasons therefor;

(c) if not, the actual amount with the bank branch on those days;

(d) whether the loan sanctioned and recovery notice issued after one year by Vishnupur branch has not yet been paid to the persons concerned belonging to Scheduled Castes; and

(e) if so, reasons therefor and action taken thereon ?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) to (c) Processing and sanctioning of applications at any branch is a continuing process not related to the availability of cash at that branch. Depending on the scale of disbursement envisaged, cash is moved from one branch to another. As such large number of loans sanctioned by a branch cannot remain undisbursed only for want of cash. However, the facts are being ascertained from the Bank.

(d) to (e) On discovering the mistake regarding issuance of notice for repayment without actual release of the loan amount, the Bank has reported having reversed the entries and credited the loan account. The Bank has been advised to intimate the status of the sanction to the applicant.