

SOUTHERN REGION

1. Andhra Pradesh	1095	1035
2. Karnataka	1195	675
3. Kerala	125	—
4. Tamil Nadu	630	110
5. Central	1520	635
SOUTHERN REGION (TOTAL)	4565	2555

EASTERN REGION

1. Bihar	725	285
2. Orissa	560	220
3. West Bengal	1368	728
4. D.V.C.	460	210
5. Central	210	—
EASTERN REGION (TOTAL)	3323	1443

NORTH-EASTERN REGION

1. Assam	408	186
2. Nagaland	1	—
3. Tripura	5	5
4. Central/NEC	255	155
NORTH-EASTERN REGION (TOTAL)	669	46
ALL INDIA (TOTAL)	19666	11876

Cost Audit of Soft Drink Companies**4000. SHRI SATISH AGRAWAL:**

SHRI R. P. SARANGI: Will the Minister of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to refer to an Article "Consumer Rights vis-a-vis Soft Drinks Industry" appeared in Finance Express on 24 May 1984 and state whether in view of price disclosure re: prices made therein Government propose to order cost audit of the Soft Drink Companies?

THE MINISTER OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI JAGANNATH KAUSHAL): There is no proposal to order Cost Audit of Soft Drink Companies under Section 233B of the Companies Act, as the Cost Accounting Record Rules, enjoining the maintenance of Cost Records, have not been prescribed in respect of these companies under Section 209 (1) (d) *ibid.*