

(c) whether other investigations for the offences of smuggling narcotics have been undertaken by Government;

(d) if so, with what results; and

(e) if not, the reasons therefor?

**The Deputy Prime Minister and Minister of Finance (Shri Morarji Desai):** (a) Shri Lalita Prasad is reported to be in possession of some wealth. The actual extent of his wealth as also its source are being investigated.

(b) Investigations are in progress. No tax has been collected from him, since the assessments have not been completed.

(c) Yes, Sir.

(d) Investigations are in progress.

(e) Does not arise.

#### Artificial Insemination

**4066 Shri Shiva Chandra Jha:** Will the Minister of Health and Family Planning be pleased to state

(a) whether it is a fact that huge amounts are being spent by Government on the experiments in artificial insemination; and

(b) if so, the reasons therefor in the context of family planning drive?

**The Minister of Health and Family Planning (Dr. S. Chandrasekhar):**

(a) No money is being spent for artificial insemination in human beings.

(b) Does not arise.

#### Namrup Fertilizer Plant

**4067. Shri B. N. Shastri:** Will the Minister of Petroleum and Chemicals be pleased to state:

(a) when the Namrup Fertilizer Plant will be commissioned for production;

(b) the estimated annual production capacity of the plant; and

(c) the amount spent up to date, for the entire project?

**The Minister of State in the Ministry of Petroleum and Chemicals and of Planning and Social Welfare (Shri Raghu Ramaiah):** (a) By November/December 1967.

(b) Ammonium Sulphate 1,00,320 tonnes.

Urea 55,110 tonnes

(c) The provisional expenditure to the end of the 31st March, 1967 is Rs. 1751.50 lakhs.

#### Payment of taxes by Firms of Assam

**4068. Shri B. N. Shastri:** Will the Minister of Finance be pleased to state:

(a) whether it is a fact that some business firms with Headquarters outside Assam pay Income-tax and other taxes at their Headquarters for carrying on business and earning profit in Assam;

(b) if so, whether Government propose to give a share of it to the State of Assam; and

(c) if not, the reasons therefor?

**The Deputy Prime Minister and Minister of Finance (Shri Morarji Desai):** (a) Yes, Sir. Under the Income-tax Act, assessment is made by the Income-tax Officer having jurisdiction over the principal place of business of an assessee. If an assessee residing in one State has his headquarters or principal place of business in another State, he is assessed by the Income-tax Officer of the State in which his principal place of business is situated and also pays taxes in that State. This particular feature is not peculiar to Assam.

(b) and (c). The Income-tax paid by business firms, which are companies, constitutes Corporation tax which is not shared with the States.

The Income-tax paid by business firms, which are not companies, forms part of the divisible pool, which is shared with the States. Each State's