

living accommodation and the use of a bi-cycle. The Central Government provides exemption from payment of income-tax and customs duty on new articles imported by Volunteers for personal use upto a ceiling of Rs. 2250. Information regarding the total amount spent during 1965-66 is being collected.

(d) Government of India's control over the expenditure is by accepting the number of Volunteers required by the State Governments to the barest minimum and utilising the services of the Volunteers in activities most advantageous to the State Governments.

Income Tax Remission on Speculation Losses to M/s. Kila Chand Devi Chand Group

1573. **Shri Madhu Limaye:**
Shri Kishen Pattnayak:

Will the Minister of Finance be pleased to refer to the reply given to Unstarred Question No. 2006 on the 11th August, 1966 regarding Chairman, Central Board of Direct Taxes and state:

(a) whether the immediate superior officers of the Income Tax Officers handling cases and passing assessment orders are not required to inspect/supervise the work of the subordinate officers;

(b) whether these immediate superior officers have any responsibility in this matter under the law; and

(c) if so, the manner in which this was discharged while allowing Income-tax remission on speculation losses to M/s Kilachand Devichand Group?

The Minister of Finance (Shri Sachindra Chaudhuri): (a) The inspection of assessment cases is usually done after the orders have been passed by the Income-tax Officers, unless the Income-tax Officer himself refers proposed orders to the Inspecting Assistant Commissioner for advice.

(b) The immediate superior officers have no direct responsibility unless the assessment orders are passed on their advice.

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(c) The mistake was discovered in course of inspection after the assessment was completed, and suitable action was taken to disallow the loss wrongly allowed.

Constitutional Safeguards to Scheduled Castes and Scheduled Tribes

1574. **Shri Subodh Hansda:**
Shri S. C. Samanta:
Shri P. C. Borooah:
Shri Bhagwat Jha Azad:
Shri M. L. Dwivedi:
Dr. M. M. Das:

Will the Minister of Planning and Social Welfare be pleased to state:

(a) whether the Scheduled Castes and Scheduled Tribes will be entitled to enjoy the constitutional safeguards both political and economical on their marriage to communities other than of their own caste and creed or to high castes;

(b) if not, how they will be treated; and

(c) whether such cases of Government employees both under the Central and State Governments have come to the notice of Government?

The Deputy Minister in the Department of Social Welfare (Smt. Chandra-sekhar): (a) Yes.

(b) Does not arise.

(c) No.

परिवार नियोजन कार्यक्रम की सहायता के लिये जापानी नर्स

1575. श्री हुकम चन्द कछवाय :
श्री बड़े :
श्री श्रीकार साहू रेवा :

क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या यह सच है कि जापान सरकार ने भारत के परिवार नियोजन कार्यक्रम की सहायता के लिये कुछ नर्स भेजी हैं; •