

which have been brought to the notice of Government;

(b) whether any irregularities/mal-practices of the company were detected by Government after the Company went into liquidation and, if so, details thereof;

(c) whether the Company discharged liability and released vehicles of the parties before recovering full amount due from them during 1965 to 1967 in its branch office and, if so, the details thereof;

(d) whether after the commencement of winding up any vehicles were released without recovering full amount due thereon and, if so, the details thereof; and

(e) whether the Company allowed any 'Rebate' to the parties from 1965-67 in its branch office, and if so, number of such cases and the total amount?

THE MINISTER OF INDUSTRIAL DEVELOPMENT, INTERNAL TRADE AND COMPANY AFFAIRS (SHRI F. A. AHMED): (a) to (e). The Company, viz. Narula Finance Private Ltd., was ordered to be wound-up by the High Court, Delhi on 20-12-1968 and the Official Liquidator attached to the High Court has been appointed as the Liquidator of the Company. The required information is being collected and it will be laid on the Table of the House.

#### **Qualifications for Chartered Accountants for Conducting Cost Audit**

4103. SHRI INDRAJIT GUPTA:  
SHRI S. S. KOTHARI:

Will the Minister of INDUSTRIAL DEVELOPMENT, INTERNAL TRADE AND COMPANY AFFAIRS be pleased to state:

(a) whether it is a fact that there are about 130 practising Cost Accountants available in the country;

(b) if so, whether Government propose to utilise their services to execute the Cost Audit orders issued in respect of certain classes of industries; and

(c) if so, whether the proposed prescription of 'qualifications' to enable Chartered Accountants to do Cost auditing will be deferred for the present?

THE MINISTER OF INDUSTRIAL DEVELOPMENT, INTERNAL TRADE AND COMPANY AFFAIRS (SHRI F. A. AHMED): (a) Yes, Sir.

(b) Under Section 233B(2) of the Companies Act, appointment of Cost Auditors is to be made by the Company in general meeting and not by the Central Government.

(c) The question of prescribing qualifications for Chartered Accountants under Section 233B of the Companies Act, 1956 is under consideration of the Government.

#### **Pension/Gratuity Cases of Gazetted and Non-Gazetted Railway Employees**

4105. SHRI GADILINGANA GOWD: Will the Minister of RAILWAYS be pleased to state:

(a) the number of gazetted and non-gazetted employees, category-wise, in his Ministry/Zonal Railways, Railway-wise, who retired from the 1st January, 1966 upto 31st August, 1969;

(b) the number of Gazetted and non-gazetted employees whose cases for pension/gratuity are still pending as on the 1st October, 1969 for more than three years, two years, one year and six months, separately;

(c) the reasons for not deciding these cases; and

(d) the steps being taken to expedite disposal of these cases?