

the same thing in Bombay. That is why we wanted to get some information from the Government.

**COMPANY'S LIQUIDATION ACCOUNT
(AMENDMENT) RULES**

The Minister of Law (Shri G. S. Pathak): On behalf of Shri C. R. Pattabhi Raman, I beg to lay on the Table a copy of the Company's Liquidation Account (Amendment) Rules, 1966, published in Notification No. G.S.R. 1280 in Gazette of India dated the 20th August, 1966, under subsection (3) of section 642 of the Companies Act, 1956. [Placed in Library. See No. LT-6976/66].

Shri Hem Barua (Gauhati): May I make a submission?

Mr. Speaker: I should not be interrupted like this. Let me finish the papers to be laid on the Table.

Shri C. M. Poonacha rose—

**PASSENGERS (NON-TOURIST) BAGGAGE
(SECOND AMENDMENT) RULES, 1966**

Shri L. N. Mishra: I beg to lay on the Table:

- (1) A copy of the Passengers (Non-Tourist) Baggage (Second Amendment) Rules, 1966, published in Notification No. G.S.R. 1167 in Gazette of India dated the 30th July, 1966, under section 159 of the Customs Act, 1962.
- (2) A statement showing reasons for delay in laying the above Notification.

[Placed in Library. See No. LT-6978/66].

Shri Hari Vishnu Kamath (Hoshangabad): I rise on a point of clarification with regard to item 6; this is Mr. Poonacha's item . . .

Mr. Speaker: Item 7 has been placed on the Table.

Shri Hari Vishnu Kamath: I think you called Mr. Poonacha. Both Mr. Poonacha and Mr. L. N. Mishra were standing at the same time.

Has Mr. Poonacha not laid his paper on the Table?

**AUDIT CERTIFICATE ON THE ACCOUNTS
OF COCHIN PORT TRUST**

The Minister of State in the Ministry of Transport and Aviation (Shri C. M. Poonacha): I beg to lay on the Table a copy of the Audit Certificate on the Accounts of the Cochin Port Trust for the year 1964-65. [Placed in Library. See No. LT-6977/66].

Shri Hari Vishnu Kamath: This, to my untrained eye, appears as a novel item. So far this House has been used to getting only Audit Reports; we have been treated only to Audit Reports. Now this is an Audit Certificate. I do not know what exactly that implies or imports. Does that mean that so far as the Cochin Port Trust is concerned, we are not going to get the Audit Report? Whose Certificate is this? Can he tell us?

Shri C. M. Poonacha: Earlier I had your permission to lay on the Table of the House the Audit Report of the Cochin Port Trust. With that, the Audit Certificate, i.e., the Auditors Certificate was not attached. When the papers came . . .

Shri Hari Vishnu Kamath: Negligence.

Shri C. M. Poonacha: . . . by oversight, the Audit Certificate of the Auditors was not attached. Now I have sought the permission of the House and you, Sir, to place on the Table this Audit Certificate which is a part of the Audit Report which has already been placed on the Table of the House.

Shri Hari Vishnu Kamath: In that case, I would request you to inquire