

The Parliamentary Secretary to the Minister of Education (Dr. M. M. Das):

(a) The Government have prepared a Children's Bill which provides for the care, protection, maintenance, welfare, training, education and rehabilitation of neglected children and juvenile delinquents in Part 'C' States.

(b) An expenditure of about Rs. 60,000 per annum has been estimated on the machinery for its implementation in each State.

I may add, Sir, that this Bill is pending before this House now.

Shri Krishnacharya Joshi: May I know the total number of neglected children in Part C States?

Dr. M. M. Das: No census of that has been taken so far.

INCOME-TAX INVESTIGATION COMMISSION

***780. Sardar Hukam Singh:** Will the Minister of Finance be pleased to state whether the Government of India have examined the implications of the judgment of the Supreme Court declaring power under Section 5(4) of the Taxation on Income (Investigation Commission) Act as *ultra vires* of the Constitution?

The Deputy Minister of Finance (Shri M. C. Shah): Yes, Sir.

Sardar Hukam Singh: May I know the number of cases that were pending on 28th May, 1954, under Section 5(4) when this law was declared *ultra vires*?

Shri M. C. Shah: 145.

Sardar Hukam Singh: Has the Government considered the position whether in these cases under Section 5(4) which were determined after 28th May, 1954, the amount realised is to be refunded or whether the Government agrees with the Constitutional Expert that if a law is declared invalid subsequently the amount need not be refunded?

Shri M. C. Shah: Refund is not to be granted. As the hon. Member is aware.

Ordinance VIII of 1954 has been promulgated, legislation brought forward and under the Ordinance which in 250 cases has already been issued and about 44 assesseees have come forward with settlement applications.

Sardar Hukam Singh: What is the number of cases under Section 5(1) just at present laid before the Commission?

Shri M. C. Shah: 489 cases are pending under Section 5(1) for disposal.

Pandit Munishwar Datt Upadhyay: What is the life of the Income Tax Investigation Commission and is there any proposal to extend its life?

Shri M. C. Shah: The life of the Commission is upto 31st December, 1955.

Pandit Munishwar Datt Upadhyay: I want to know whether there is any proposal to extend its life?

Shri M. C. Shah: That question does not arise at present, but we propose not to extend the life.

I.A.F. OFFICERS SENT ABROAD

***781. Ch. Raghubir Singh:** Will the Minister of Defence be pleased to state:

(a) whether it is a fact that some Indian Air Force Officers were sent abroad for special training during 1953-54;

(b) if so, what is their number and when they are likely to return; and

(c) the expenditure incurred on them so far?

The Minister of Defence Organisation (Shri Tyagi): (a) Yes.

(b) 84. Out of these 55 have already returned to India and the remaining 29 will return after completing their training.

(c) This information is not readily available and is being collected. It will be laid on the Table of the House when it has been collected.

Ch. Raghubir Singh: May I know the names of countries to which they were sent?