

shall be treated as cancelled and they are free then to accept any other engagement.]

Shrimati A. Kale: If the job that is given to them is not suitable to their qualifications, would Government allow them to go outside and seek better jobs?

مولانا آزاد: یہ بات اندنی وپجٹل

کیس پر موقوف ہے - گونڈت کوشہ
کرتی ہے کہ جن سبجیکٹس کے لئے وہ
باہر بھیجے گئے تھے اس کے مطابق ان کو
جاب ملے - اگر کوئی ایسا خاص کیس
ہے جسکی طرف آنریبل ممبر نے اشارہ
کیا تو اس کو دیکھ کر اس طرح کی بھی
کارروائی کی جا سکتی ہے -

[**Maulana Azad:** It depends on the merits of individual cases. The Government make efforts to arrange jobs suitable to their qualifications. In any special case that the member may be referring to action on those lines may also be taken.]

Shri Veeraswamy: May I know how many scheduled caste students have been sent to foreign countries at the Government of India's cost?

مولانا آزاد: نوٹس کی ضرورت ہے -

[**Maulana Azad:** I require notice.]

SALES TAX APPELLATE TRIBUNAL

176. **Shri H. N. Mukerjee:** (a) Will the Minister of Finance be pleased to state whether Government are aware of the findings of the Sales Tax Appellate Tribunal presided over by a judge of the High Court at Calcutta and a judgment of the hon. Mr. Justice Bose of the Calcutta High Court, both indicating that various concerns under the management of Messrs Birla Brothers Ltd. had evaded a considerable amount of West Bengal Sales Tax?

(b) Is it not a fact that if sales have been suppressed in the accounts, the income returned for the purposes of Income-Tax is also under-stated, and there has necessarily been considerable evasion of payment of income-tax?

(c) Have Government taken any steps to have the matter investigated into?

(d) Are Government in view of such happenings, contemplating reference of the cases of the various Birla concerns to the Income-tax Investigation Commission?

(e) If the answer to part (d) above be in the negative, what other steps do Government propose to take in the matter?

The Minister of State for Finance (Shri Tyagi): (a) The matter relates directly to the West Bengal Government as sales tax is a levy with which the Union Government is not concerned. However, so far as the Government of India are aware, the Tribunal set up by the Government of West Bengal dealt with the cases of two companies, the Kesoram Cotton Mills Ltd. and the Orient Paper Mills Ltd., but did not find any suppression of sales. The Government of India have no information as to what the complaint was before the hon. Mr. Justice Bose, and what his ruling was, but from newspaper reports it appeared that it related to the action taken by the West Bengal Sales Tax Department against some officer.

(b) to (e). In view of the answer to part (a), the questions in parts (b) to (e) do not arise.

Shri H. N. Mukerjee: May I know how it is that the Minister presumes that in case of suppression of sales tax accounts income-tax is not affected?

Mr. Speaker: Order, order. He is entering into an argument. It is a question of law.

Shri H. N. Mukerjee: My question, part (b) has not been replied to on the hypothesis that it does not arise. It actually does arise. What I have just tried to point out.....

Mr. Speaker: It is a matter of opinion.

Shri H. N. Mukerjee: Is Government contemplating any reference of the cases of the various Birla concerns to the Income-tax Appellate Tribunal in view of certain charges which are being printed about in the Press?

Mr. Speaker: I do not think it is anything but a suggestion for action.

PATNA BRANCH OF INCOME-TAX APPELLATE TRIBUNAL

*177. **Shri Anirudha Sinha:** (a) Will the Minister of Law be pleased to state the number of cases pending at present for disposal before the Patna Branch of the Income-tax Appellate Tribunal?