

The Minister of Education and Natural Resources and Scientific Research (Maulana Azad): (a) Yes.

(b) Students holding a Master's Degree are eligible. The scholarships are awarded for post-graduate work in Science, Arts, Education, Engineering or Technology.

(c) 42,500 lire a month for eight months in addition to 5,000 lire for transport expenses and University fees.

DIAMOND MINES IN ANANTAPUR DISTRICT

*1308. **Shri Viswanatha Reddy:** Will the Minister of Natural Resources and Scientific Research be pleased to state whether the diamond bearing belt near Vajrakarur of Anantapur District has been thoroughly surveyed by the Geological Department?

The Minister of Education and Natural Resources and Scientific Research (Maulana Azad): Yes, Sir.

CODIFICATION OF LAWS IN PART 'C' STATES

*1309. **Shri Ganpati Ram:** Will the Minister of Law be pleased to state;

(a) whether it is a fact that codification of State laws operative in the Part "C" States is, under the examination of the Ministry of Law of the Government of India and the respective State Governments; and

(b) whether it is a fact, that a large number of provincial statutes with or without modifications were extended to these States by means of notifications, published in the Government of India Gazette?

The Minister of Law and Minority Affairs (Shri Biswas): (a) Yes. The question of the compilation and publication of Codes containing the texts of all laws in force in Part C States (other than Central laws which extend to them as part of India) is at present under examination and the Government of India are in correspondence with the Governments of Part C States in this connection for collecting information regarding the various laws that are in force in those territories.

(b) Yes.

INDIANS TO BE SENT TO U.S.A.

*1310. **Shri N. B. Chowdhury:** Will the Minister of Finance be pleased to state:

(a) how many Indians will be sent to U.S.A. during the year 1952-53 under

the Technical Co-operation Aid Agreement;

(b) what the method of selection would be; and

(c) what percentage of the cost would be borne by the Government of India?

The Minister of Finance (Shri C. D. Deshmukh): (a) The matter is still under consideration.

(b) The selection is made by the Government of India Ministries and the State Governments with the assistance of selection committees wherever feasible.

(c) The cost to be borne by the Government of India would be only on internal transport and salaries of their own servants deputed for training.

MINERAL SURVEYS IN UTTAR PRADESH

*1311. **Shri B. N. Roy:** Will the Minister of Natural Resources and Scientific Research be pleased to state what are the important mineral surveys undertaken during the last three years in the Kumaon region and the Vindhya Hill regions of Uttar Pradesh?

The Minister of Education and Natural Resources and Scientific Research (Maulana Azad): A statement giving the information required is laid on the Table of the House. [See Appendix VI, annexure No. 46].

EXEMPTION FROM INCOME TAX OF NON-PROFIT MAKING CONCERNS

*1312. **Shrimati Renu Chakravarty:** Will the Minister of Finance be pleased to state:

(a) whether all non-profit making concerns are exempted from the purview of Income Tax?

(b) whether sporting associations are liable to income tax; and

(c) whether it is a fact that the Cricket Association of Bengal is being charged income tax for the last eight years?

The Minister of State for Finance (Shri Tyagi): (a) If a concern is really non-profit-making in the sense that it does not make any income, no question of taxation liability would arise. Probably the hon. Member has in view a case where although some income is earned, there is no outside beneficiary to enjoy that income. Even in such a case, the income is liable to tax.

(b) Sporting associations are liable to tax in respect of all incomes except