The Minister of Finance (Shri T. T. Krishmumachari): No. Sir. The tax payable by the Refinery Companies is regulated by the ordinary provisions of the Income-tax Act.

House Building in Tripura

- 646. Shri Dasaratha Deb: Will the Minister of Stoel, Mines and Fuel be pleased to state:
- (a) whether it is a fact that Tripura is not getting materials for building construction such as cement etc.;
- (b) whether it is a fact that Tripura has been suffering very badly for want of C.I. sheets at present; and
- (c) if so, the steps Government propose to take to meet this requirement in Tripura?

The Minister of Mines and Oil (Shri K. D. Malaviya): (a) No. Sir.

- (b) No, Sir; but supplies could not meet the entire requirements.
- (c) Owing to the present acute shortage of iron and steel materials and cement, demands of the various States including that of Tripura could not be met in full. In the case of Tripura, there is also the additional difficulty of transport causing delays in deliveries. Despatches from Calcutta are being expedited.

Panel of Valuers

- 647. Shri Ramakrishna Reddy: Will the Minister of Finance be pleased to state:
- (a) on what basis the panel of valuers under the Estate Duty Act are appointed;
- (b) whether they are appointed by the Ministry of Finance itself or any other authority; and
- (c) whether the panel of valuers is created in every State or only at the Centre to look into the matters of all the States?

The Minister of Finance (Shri T. T. Erishnamachari): (a) Any person, who fulfils the qualifications and con-

ditions as prescribed by the Central Government and published in the Gazette of India in the form of Notice issued from time to time, may apply for inclusion of his name in the panel of Valuers under the Estate Duty Act. The property to be valued for Estate Duty purposes is divided into several broad categories such as immovable property, stocks and shares, Jewellery, works of Art etc. and Valuers for each category are appointed according to the prescribed qualifications. The appointment in each case is for a period of three years in the first instance, but any Valuer may apply for re-appointment subject to his satisfying the requirements for the time being in force.

Wide publicity is given to the issue of such Notices through the Press, and the local Income-tax offices. Copies are also sent to the professional Institutions like the Institute of Chartered Accountants, Institute of Engineers etc. The latest Notice issued on 8-7-57 in this connection was published in the Gazette of India, dated the 18th July, 1957 (Part I, Section I—pp. 260-261).

- (b) The Valuers are appointed by the Ministry of Finance (Department of Revenue).
- (c) The panel of Valuers is constituted on an All-India basis and the Valuers in any State are free to take up valuation work for Estate Duty purposes in any part of the country.

High Court Judges

- 648. Shri S. Ghose: Will the Minister of Home Affairs be pleased to state:
- (a) how many Judges of High Courts have been transferred so far according to the provisions laid down in Article 222 of the Constitution of India; and
- (b) how many of them are the Judges of Calcutta High Court?

The Minister of State in the Ministry of Home Affairs (Shri Datar): When the States were re-organised in November last, all the High Courts in