

University in connection with its schemes for the Second Five Year Plan; and

(b) if so, the nature and amount of such grant and loan?

The Minister of Education (Dr. K. L. Shrinani): (a) Yes, Sir.

(b) A statement is attached. [See Appendix I, annexure No. 103.]

Bharat Electronics (Private) Limited

351. Shri U. C. Patnaik: Will the Minister of Defence be pleased to state the value of production in the Bharat Electronics (Private) Ltd., since January, 1956 upto the 31st March, 1958?

The Deputy Minister of Defence (Shri Raghuramiah): The value of electronics equipment produced at Bharat Electronics (Private) Ltd., during the period 1st January, 1956 upto 31st March, 1958 was Rs. 33.95 lakhs.

Foreigners in Bharat Electronics (Private) Ltd. and Hindustan Aircrafts (Private) Ltd.

352. Shri U. C. Patnaik: Will the Minister of Defence be pleased to state the total number of "foreigners" and other non-Indian nationals working in the Bharat Electronics (Private) Ltd. and Hindustan Aircrafts (Private) Ltd. on the 31st March, 1958?

The Deputy Minister of Defence (Sardar Majithia): Thirty-Seven.

Income-tax Appeals

353. Shri Rajeshwar Patel: Will the Minister of Finance be pleased to state:

(a) the number of appeals pending with the Appellate Assistant Commissioners which were filed more than three years back; and

(b) what steps are being taken to expedite the disposal of these appeals?

The Minister of Finance (Shri Morarji Desai): (a) The number of

such pending appeals was 2598 as on 1-10-1958.

(b) Several measures have been taken to expedite the disposal of appeals generally and old appeals in particular. A planned programme of disposals, with appropriate emphasis on the clearance of old appeals, is already in existence for each Appellate Assistant Commissioner's range. The Central Board of Revenue conduct every month a scrutiny of the disposal of appeals in each of the appellate ranges and issue appropriate instructions, where necessary for expeditious disposal. The strength of Appellate Assistant Commissioners has also been increased substantially in recent years.

The number of appeals filed more than three years back and pending disposal was 3522 as on 1-4-1958; this figure has been brought down to 2598 on 1-10-1958 as a result of the measures taken.

Income-Tax Refunds

354. Shri Rajeshwar Patel: Will the Minister of Finance be pleased to state:

(a) the maximum time that the Income-tax Department takes generally in refunding the amount to the assessee after it is found due; and

(b) whether there is any machinery to ensure that such payments are made to the assessee in time?

The Minister of Finance (Shri Morarji Desai): (a) There is no time limit prescribed under the law within which income-tax refunds, after they are found due, are required to be issued by the Income-tax authorities. However, there are instructions that refunds should be issued as expeditiously as possible.

(b) A separate register is maintained in each Income-tax Circle showing the pendency/disposal of refund claims made by the assessee, for refunds under Section 48 of the Income-tax Act. This register is regularly examined by the Income-tax Officer with