

**Science Teachers of Camp College,
Delhi**

3718. Shri E. Madhusudan Rao: Will the Minister of Education be pleased to state:

(a) how many science teachers are likely to be affected as a result of the closure of science classes in the proposed Dayal Singh College, Delhi which is to take over the present Camp College in Delhi; and

(b) whether any steps are being taken by the Delhi University to absorb those science teachers?

The Minister of Education (Dr. K. L. Shrivastava): (a) Four.

(b) The University of Delhi has at present no provision for the teaching of Science in the Evening Colleges. The Panjab University has, however, intimated that particulars of the four science lecturers (two in Chemistry, one in Physics and one in Biology) have been circulated to the affiliated colleges in the Punjab for their absorption by them.

Taxes from Non-Resident Indians

3714. { **Shri P. G. Sen:**
Shri S. C. Samanta:
Shri Subodh Hansda:
Dr. Pashupati Mandal:

Will the Minister of Finance be pleased to state:

(a) what are the effective steps taken to ensure that correct amount of taxes are levied and recovered from non-resident Indians;

(b) what are the various classes of assesseees who pay such taxes; and

(c) what is the amount of taxes collected from each category during the past three financial years (year-wise)?

The Minister of Finance (Shri Morarji Desai): (a) The Income-tax Act contains provisions for the recovery of taxes on payments made to non-residents, from India. It also

contains provisions for making assessments on non-residents directly or through an agent. Thus Sections 18(2B), 18(3), 18(3A), 18(3B) and 18(3C) provide for the deduction of tax at source on payments made to non-residents on account of salaries, interest on securities, dividends and other sums chargeable to tax. Section 18(6) of the Act also requires that all sums deducted in accordance with the above mentioned provisions shall be paid to the credit of the Central Government.

Provisions relating to direct assessments of residents also apply to direct assessments to be made on non-residents. Further, a non-resident who has income which is liable to tax under the Indian Income-tax Act can be assessed indirectly through an agent. Section 43 of the Income-tax Act enables the Income-tax Officer to appoint as an agent any person who is employed by or on behalf of the non-resident or who has a business connection with him or through whom the non-resident is in receipt of income.

(b) The various classes of assesseees, who pay such taxes are (1) individuals, (2) Hindu Undivided Families, (3) firms and other associations of persons and (4) companies.

(c) The information is being collected and will be laid on the Table of the House as soon as possible.

Stone Image at Kutab

3715. Shri B. C. Mullick: Will the Minister of Scientific Research and Cultural Affairs be pleased to state:

(a) whether it is a fact that recently one stone image has been found at the Kutab;

(b) if so, the nature of the image; and

(c) where this image will be kept for public display?

The Minister of Scientific Research and Cultural Affairs (Shri Humayun Kabir): (a) Yes, Sir.