

above a certain amount just to have the source where from the money was coming examined?

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI) : (a) No, Sir. Such receipts do not constitute income under the Income-tax Act and hence, are not taxable under the law.

(b) Does not arise in view of reply to part (a).

(c) Political Parties are liable to tax on income from investments. In the course of the assessment, the Income-tax Officer can enquire into the source of any sum included in the accounts of an assessee for the purposes of section 68 of the Income-tax Act. Government do not consider it necessary to make any other provision for the purpose.

#### INCOME-TAX OFFICES IN CALCUTTA

2591. SHRI BENI SHANKER SHARMA : Will the Minister of FINANCE be pleased to state :

(a) the number of places where Income-tax Offices have been accommodated in Calcutta alongwith their location and the annual rent paid for the rented buildings with rates thereof separately;

(b) whether it is a fact that the rent paid for rented buildings is so high that in four or five years the total amount of rent paid would exceed the cost of the building itself;

(c) whether it is also a fact that the location of Income-tax Offices in different places of the town, some of which are situated in very congested areas and are difficult to approach, are causing great inconvenience both to the assesseees and the authorities; and

(d) if so, the steps proposed to be taken to bring all the offices in one building or at least in the same area ?

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI) : (a) to (d). The information is being collected.

12.10. Hrs.

RE SENAPATI BAPAT

SHRI NATH PAI (Rajapur) : Mr. Speaker, the matter is such that I would not like to enter into an argument with you but I have not got a reply to my letter in which I requested you that the House should be given an opportunity to pay its respects to the late Senapati Bapat one of our revolutionary leaders. I was informed by the Minister of Parliament Affairs that they would not have any objection to it.

MR. SPEAKER : I do not know and I do not mind but we will have to consider when some leader in some State..... (Interruption)

SHRI NATH PAI : There was not the like of him.

MR. SPEAKER : There are respected leaders in the States. I do not want to discuss names.

SHRI NATH PAI : May I only make a little protest; normally, I do not. It was not a State leader that I was interested in paying a compliment or tribute. He was the fighter of the freedom movement of the nation.

SHRI HEM BARUA : (Mangaldai) : Rightly obituary reference was made in this House to Master Tara Singh. When we make an obituary reference to Master Tara Singh ..... (Interruption)

MR. SPEAKER : If you make it, well and good. But you make it a controversy. You should not do it on the floor of the House. I do not think you are doing any justice to the departed person. But, unfortunately, you raise these things here.

SHRI NATH PAI : All right; we shall discuss it with you.

12.12. Hrs.

CALLING ATTENTION TO MATTER OF URGENT PUBLIC IMPORTANCE

RE. NEW POLICY OF IMPORT AND DISTRIBUTION OF WOOL

श्री मधु लिसये (मुंगेर) : अध्यक्ष महोदय, मैं अबिलम्बनीय लोक महत्त्व के निम्नलिखित विषय की ओर व्यापार मंत्री का ध्यान