

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

दिलाता हूँ और प्रार्थना करता हूँ कि वह इस बारे में एक वक्तव्य दें :

“ऊन के आयात और वितरण के बारे में सरकार की नई नीति”

THE MINISTER OF COMMERCE (SHRI DINESH SINGH) : Sir, this is a somewhat detailed statement.

MR. SPEAKER : You may place it on the Table of the House.

SHRI DINESH SINGH : Sir, I place it on the Table of the House. [Placed in Library. See No. LT-1856/67.]

MR. SPEAKER : Questions on it may be asked tomorrow.

श्री मधु लिमये : मैं मांग करता हूँ कि यह पढ़ा जाये। सदन को कम से कम कुछ पता तो लगे।

MR. SPEAKER : That is exactly what I thought. It is an eight-page statement and it will be difficult for others to follow.

श्री मधु लिमये : यह इम्पोर्ट आफ बूल के बारे में है। कल लें तो ठीक होगा।

AN HON. MEMBER : It can be circulated.

MR. SPEAKER : Yes.

## 12.13. Hrs.

### PAPERS LAID ON THE TABLE

ANNUAL REPORT OF THE LIFE INSURANCE CORPORATION OF INDIA ALONG WITH THE AUDITED ACCOUNTS FOR THE YEAR 1966-67

THE DEPUTY PRIME MINISTER AND MINISTER OF FINANCE (SHRI MORARJI DESAI) : Sir, I beg to lay on the Table a copy of the Annual Report of the Life Insurance Corporation of India for the year ended the 31st March, 1967 along with the Audited Accounts, under section 29 of the Life Insurance Corporation Act, 1956 [Placed in Library. See No. LT-1792/67.]

NOTIFICATIONS UNDER DRUGS AND COSMETICS ACT, 1940 AND STATEMENT SHOWING REASONS FOR DELAY IN LAYING THE SAME

THE DEPUTY MINISTER IN THE MINISTRY OF HEALTH, FAMILY

PLANNING AND URBAN DEVELOPMENT (SHRI B. S. MURTHY) : On behalf of Dr. S. Chandrasekhar, I beg to lay on the Table :—

(1) A copy each of the following Notifications under sub-section (3) of section 33 of the Drugs and Cosmetics Act, 1940 :—

(a) The Drugs and Cosmetics (First Amendment) Rules, 1967, published in Notification No. S.O. 2369 in Gazette of India dated the 15th July, 1967;

(b) The Drugs and Cosmetics (Second Amendment) Rules, 1967, published in Notification No. S.O. 2405 in Gazette of India dated the 22nd July, 1967.

(2) A statement showing reasons for delay in laying the Notifications mentioned at (1) above.

[Placed in Library. See No. LT-1793/67]

श्री जाबं फरनेन्धीज (बम्बई दक्षिण) : अध्यक्ष महोदय, मंत्री महोदय ने जो कागज टेबल पर रखना है उस के बारे में मेरा व्यवस्था सम्बन्धी प्रश्न है।

आज का जो आर्डर पेपर दिया गया है उस में यह लिखा गया है कि :

“A statement showing reasons for delay in laying the Notifications mentioned at (1) above.”

टेबल पर नोटिफिकेशन रखने में देरी का क्या कारण मंत्री महोदय बतला रहे हैं, मुझे नहीं मालूम, मगर जिस ड्रग्स और कॉस्मेटिक्स ऐक्ट, 1940 के क्लॉज 33(3) के बाधकार पर वे इस को रखने जा रहे हैं, मैं उस को आप को पढ़ कर सुनाना चाहता हूँ। 33(3) इस प्रकार है :

“Every rule made under this Section shall be laid as soon as may be, after it is made, before each House of Parliament while it is in session for a total period of 30 days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the