

**MERGER OF AGRICULTURAL AND NON-  
AGRICULTURAL INCOMES FOR INCOME-  
TAX PURPOSES**

\*172. DR. K. MATHEW KURIAN :  
SHRI M. V. BHADRAM :

Will the Minister of FINANCE be pleased to state :

(a) whether Government have appointed an expert committee to go into the question of merger of agricultural and non-agricultural incomes for the purposes of income-tax;

(b) if so, the names of members and the terms of reference of the committee;

(c) whether the opinion of the State Governments was sought on this matter; and

(d) if so, the broad features of their replies ?

**THE MINISTER OF FINANCE (SHRI Y. B. CHAVAN) :** (a) to (d) At the Conference of Governors/Chief Ministers of States held on the 12th October, 1971, it was decided that all problems relating to taxation of agricultural wealth and income should be gone into by an expert committee.

In pursuance of this decision, the Central Government have now set up a committee under the chairmanship of Dr. K. N. Raj. The names of the members of the committee and its terms of reference are shown in the statement laid on the Table of the House.

**STATEMENT**

*Members of the Committee on Taxation of  
Agricultural Wealth and Income.*

1. Dr. K. N. Raj—*Chairman*

*Members*

2. Prof. V. M. Dandekar
3. Shri G. S. Kalkat
4. Shri Anwar Karim
5. Prof. Dharm Narain
6. Shri M. B. Palekar
7. Dr. A. Vaidyanathan
8. Shri B. P. R. Vithal
9. Shri P. K. Kaul—*Member-Secretary*.

*Terms of Reference*

(a) To examine the present system of direct taxation of agricultural wealth and income (including capital gains) and suggest methods by which such taxation can be used more effectively for raising additional resources for develop-

ment and for helping to achieve the objective of self-reliance;

(b) To recommend specifically ways and means by which taxation of agricultural wealth and income can be used to reduce economic disparities and promote more efficient utilisation of the available resources of land and labour;

(c) To examine in detail, and make recommendations on, the necessary changes in the system of assessment, collection and distribution of these taxes such that the resources available to the States from such taxation can be maximised without detriment to the rights and legitimate interests of any State;

(d) To suggest the consequential changes, if any, in the system of taxation of wealth and income in general; and

(e) To indicate and make suggestions, if any, on any related matters

The Committee will make its recommendations to the Government of India by the 30th September, 1972.

**PRICE OF PARAFFIN WAX**

\*173. SHRI J. S. TILAK : Will the Minister of PETROLEUM AND CHEMICALS be pleased to state :

(a) whether it is a fact that Government have decided to introduce control over distribution and price of paraffin wax;

(b) if so, the reasons therefor; and

(c) how much paraffin wax was imported during 1970-71 and from which countries ?

**THE MINISTER OF LAW AND JUSTICE AND PETROLEUM AND CHEMICALS (SHRI H. R. GOKHALE) :** (a) Yes, Sir.

(b) To rationalise the distribution of paraffin wax and ensuring its availability for genuine users at reasonable prices.

(c) No import of paraffin wax was made during 1970-71 from any country.

**INSTALLATION OF RADAR AT VISAKHA-  
PATNAM**

\*174. SHRI K. P. SINGH DEO : Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state the year in which the radar, installed at Visakhapatnam, was purchased by the Meteorological Department, and when it was installed ?

**THE MINISTER OF TOURISM AND CIVIL AVIATION (DR. KARAN SINGH) :**