

made and immediately his camera was seized and was sent to experts. The exposed portion of the film seized from the Ruler shows that only pictures of Nandi hills, the Queen's visit to India and an airstrip of the Yala-hanka aerodrome were to be found there and there was nothing else. Still we pursued the matter and we felt that unless the Defence Ministry gave a clearance in this regard, I mean, the law should take its course. Ultimately the Defence Ministry went into this matter most carefully and they informed us that there was no *mala fide* involved in this. They felt that prosecution would not be justified in these circumstances and we felt that no further action need be taken.

PRESENTATION OF PURSES TO POLITICAL LEADERS WITHOUT IMPOSITION OF GIFT TAX

♦322. SHRI A. D. MANI: Will the Minister of FINANCE be pleased to state:

(a) whether his attention has been drawn to the decision of the Appellate Commissioner of Income-tax of Raipur to the effect that purses presented to political leaders are not liable to the imposition of gift tax;

(b) if so, what were the circumstances of the case which led to the decision of the Appellate Commissioner; and

(c) what action Government propose to take in the matter?

THE DEPUTY MINISTER OF FINANCE (SHRI B. R. BHAGAT): (a) No such interpretation of the provisions of the Gift-tax Act has been given by the Appellate Assistant Commissioner of Income-tax holding jurisdiction over the Raipur area in any case.

(b) Does not arise.

(c) Does not arise.

SHRI A. D. MANI: May I know, Sir, whether the Appellate Commissioner of Income-tax has ruled that gifts to

political leaders are not liable to taxes?

MR. DEPUTY CHAIRMAN: The answer is clearly "No". Next Question.

SHRI BHUPESH GUPTA: I want to ask one supplementary. In view of the fact that in the coming elections lots of moneys will be given to parties like the Congress Party and the Swatantra Party, may I know, Sir . . .

SHRI A. D. MANI: Communists also,

SHRI BHUPESH GUPTA: I would like to take it.

DIWAN CHAMAN LALL: Mr. Gupta, you do not need any.

SHRI BHUPESH GUPTA: Now, Sir, resolutions have been passed, as you have seen in the newspapers, that moneys will be given both to the Congress Party and to the party of my friend, the Swatantra Party . . .

SHRI P. N. RAJABHOJ: Your Party gets from Russia.

SHRI BHUPESH GUPTA: We do not get anything. Now, this is being said in the resolutions we were reading. Huge sums are in the process of being transferred, as has been paid in Kanpur to the Prime Minister. May I know, Sir, whether the Government has considered the advisability of revising the rule, of Income-tax and so on, so that all these gifts are made taxable at a very high rate?

MR. DEPUTY CHAIRMAN: It is a suggestion for action.

SHRI BHUPESH GUPTA: Not suggestion, advisability.

MR. DEPUTY CHAIRMAN: Next Question.

DECENTRALISATION OF CENTRAL SECRETARIAT SERVICE

*323. SHRI KOTA PUNNAIAH: Will I the Minister of HOME AFFAIRS be-pleased to state:

(a) whether Government have finalised the scheme of decentralisation of the Central Secretariat Service upto the Section Officers' grade; and

(b) if so, what are the salient features of this scheme?

THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI B. N. DATAR): (a) No.

(b) The matter is still under consideration.

SHRI KOTA PUNNAIAH: May I know, Sir, whether it is a fact that the Central Secretariat Assistants' Association has made several representations to the Government for the revision of the existing rules of promotion from the Assistants' grade to the Section Officers' grade, and if so, whether the Government have revised those rules in the new decentralisation scheme?

SHRI B. N. DATAR: There are three Central Secretariat Services and they are controlled by the Home Ministry. The question is that there should be some decentralisation so that there will be proper training in respect of the work of these different Ministries. An announcement to this effect was made by the Prime Minister in his answer and the matter is being pursued.

*324. [*The questioner (Shri Dayaldas Kurre) was absent. For answer, vide cols. 1924—28 infra.*]

*325 and *326. [*For answers, vide cols. 1924—28 infra.*]

EARLY POLLING IN U.P.

*327. SHRIMATI SAVITRY DEVI NIGAM: Will the Minister of LAW be pleased to state whether the Election Commission has accepted the recommendations of the Uttar Pradesh Government permitting them to have earlier polls in that State due to the Kumbh Mela?

THE DEPUTY MINISTER OF LAW (SHRI R. M. HAJARNAVIS): It is not the intention of the Election Commission to hold the poll in Uttar Pradesh earlier than in the other States. As already announced by the Prime Minister in the Lok Sabha, polling will take place in all the States, so far as practicable, during the same period of seven days in the latter half of February.

SHRIMATI SAVITRY DEVI NIGAM: May I know if the hon. Minister has seen one news item that in the hill areas they are going to make some changes in the dates?

SHRI R. M. HAJARNAVIS: It hardly arises out of this question.

*328. [*The questioner (Shri Dahya-bhai V. Patel) was absent. For answer, vide col. 1930 infra.*]

*329 and *330. [*The questioner (Dr. A. Subba Rao) was absent. For answers, vide cols. 1931-32 infra.*]

FEES PAID TO COMMANDER NANAVATI'S DEFENCE COUNSEL

*331. SHRI M. P. BHARGAVA: Will the Minister of DEFENCE be pleased to state:

(a) whether it is a fact that fees for Commander Nanavati's defence counsel in the Supreme Court were paid by the Defence Ministry;

(b) if so, what was the total amount paid and what were the daily charge of the defence counsel; and

(c) how the sum is proposed to be realised?

THE DEPUTY MINISTER OF DEFENCE (SHRI K. RAGHURAMAIAH): (a) No, Sir.

(b) and (c) Do not arise.

SHRI M. P. BHARGAVA: May I know whether the sum of Rs. 10,000 given to Commander Nanavati earlier has been realised?

SHRI K. RAGHURAMAIAH: It was not meant to be realised. It was given