

Name of the	Reasons for withdrawal of recognition.
3. R. P. Central Middle School, Nurjehan Road, New Delhi.	(a) Did not create the required Reserve Fund. (b) Non-payment of rent of land to the Land and Development Officer.
4. Arya Vedic Pathshala (primary School), Paharganj, New Delhi.	(a) Did not create the required Reserve Fund.
5. Jain Girls Middle School, Jangpura, New Delhi.	(a) The managements have failed to run the schools in accordance with the provisions of the Punjab Education Code as extended to Delhi despite repeated instructions from the Director of Education, Delhi.
6. Saini Rashtriya Kanya Pathshala, Paharl Dhiraj, Delhi.	
7. Veer Kanya Pathshala, Lad-doo Ghati, Paharganj, New Delhi.	
8. Vedic Hindi Middle School, Kotla Mubarakpur, New Delhi.	(a) The management could not arrange for Reserve Fund required under rules in spite of repeated departmental notices and final warning regarding withdrawal of recognition due to non-fulfilment of this basic condition. (b) Irregular payment of salaries to teachers. (c) Not opening of Savings Bank Accounts in respect of Teachers' Provident Fund in the Post Offices though the amount of Provident Fund was being deducted from their salaries.

(c) and (d). The Delhi Corporation has intimated that salaries of the teachers of the Vedic Hindi Middle School, Kotla Mubarakpur, Jain Girls Middle School, Jangpura and Saini Rashtriya Kanya Pathshala, Paharl Dhiraj, Delhi have been paid up to the

31st March, 1958 and the salaries of the teachers of Veer Kanya Pathshala will be paid in a week's time.

The Corporation has been asked to release the grants-in-aid to the remaining schools immediately and persuade the managements of the schools to pay the salaries of their teachers if they have not already done so.

(e) Yes, Sir.

(f) The Government have recommended to the Delhi Municipal Corporation either to take over such schools or open new schools in their place if the managements are disinclined to hand them over to the Corporation.

#### INDUSTRIAL FINANCE CORPORATION

\*181. SHRI V. K. DHAGE: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the Industrial Finance Corporation have decided to raise loans in foreign countries to overcome the foreign exchange shortage; and

(b) if so, what is that decision?

THE DEPUTY MINISTER OF FINANCE (SHRIMATI TARKESHWARI SINHA): (a) No, Sir.

(b) Does not arise.

#### ARREARS OF INCOME TAX AND DEATH DUTY

\*182. SHRI JUGAL KISHORE: Will the Minister of FINANCE be pleased to state:

(a) what was the amount in arrears in respect of (i) Income-tax; and (ii) Death Duty on 31st March, 1958; and

(b) what are the reasons for these arrears?

THE DEPUTY MINISTER OF FINANCE (SHRIMATI TARKESHWARI SINHA) : Two statements giving separately the position in respect of Income-tax and Estate Duty are laid on the Table of the House.

## STATEMENTS

*Arrears of Income Tax and Estate Duty as on 31.3.1958 and reasons for the accumulation thereof*

## I

(a) The amount in arrears in respect of Income-tax on 31.3.1958 was Rs. 287-32 crores.

(b) Out of these arrears, Rs. 52-66 crores had not fallen due for collection before 31.3.1958. The balance is analysed as below:

	Rs. (In crores)
(a) Rs. 13 94 crores represent demand which will be adjusted or wiped off against Double Income-tax Relief and other claims when these are settled .. 13-94	
(b) Demand to the extent of Rs. 27-48 crores is outstanding pending disposal of appeals 27-48	
TOTAL ..	41-42

The amounts irrecoverable are:

(i) Amounts due from persons who have left India and have no assets in India 7-75	
(ii) Amounts due from companies in liquidation .. 6-63	
(iii) Amounts in respect of which Certificates under S. 46 (2) have been issued to Collectors but are considered to be irrecoverable 20-86	
(iv) Other irrecoverable amounts 11-32	
TOTAL	46-56

Of the balance demand which had fallen due before 31st March, 1958 and was available for collection, viz. Rs. 14668 crores, Rs. 93\*15 crores are covered by recovery certificates issued to Collectors and normal recovery action is being taken in respect of the balance.

## II

(a) The arrears as on 31st March, 1958 in respect of Estate Duty were Rs. 1,63,81,642.

(b) The reasons for the arrears are as under:

The Act permits the Controller to grant extension of time for the payment of duty in respect of any property, if the amount cannot be raised at once without excessive sacrifice. Apart from this, the Act gives option to the accountable person to pay duty in respect of immovable property in 8 yearly or 16 half-yearly instalments with interest.

Where the amount of duty is disputed and an appeal is filed, the Act also allows the payment of the duty in dispute to be held in abeyance until the appeal is decided.

There is also an inevitable time lag in all cases between the determination of duty and the collection thereof, which accounts for part of the outstanding demand. This factor is particularly important in cases when the amount of duty claimed is large and the accountable persons are obliged to sell a portion of the property or raise money by mortgage etc.

## INDIAN SCIENTISTS VISIT TO SOVIET UNION

•183. SHRI V. PRASAD RAO: Will the Minister of SCIENTIFIC RESEARCH