nisations and not in regard to banks, as he mentioned, for upgrading of several cities for allowances and all these things. I said, Sir, all this is there and the Commission of Enquiry is looking into these.

DR. R. B. GOUR: I have said, 'Central Government Employees' Organisations and other interested parties. So, banks do come under 'interested parties.' And then, the question is of representation for upgrading certain cities. What has it got to do with allowances? It is a different matter altogether.

SHRI B. R. BHAGAT: For what? For allowances and other things, that is a specific matter for . . .

(Interruptions)

DR. R. B. GOUR: Bank employees are not covered by the Pay Commission. But bank employees get the benefit of the upgrading.

MR. CHAIRMAN: All right, it is information.

SHRI M. VALIULLA: Was it one of the terms of reference of the Commission that the cities should be upgraded?

SHRI B. R. BHAGAT: The hon. Member is aware of the terms of reference and it is the Government's opinion that this matter is also relevant to the terms.

DEATH DUTY COLLECTED IN MADHYA PRADESH

*436. Dr. Shrimati SEETA PARMANAND: Will the Minister of Finance be pleased to state:

- (a) the amount of Death Duty collected in Madhya Pradesh during the years 1955-56 and 1956-57;
- (b) the single highest amount collected from one individual during that period in that State;
- (c) whether there have been any cases in that State in which people worth lakhs died and yet no Death

Duty could be collected on their property; and

(d) whether Government have taken any steps to amend the Estate Duty Act to cover such cases?

THE DEPUTY MINISTER of FINANCE (SHRI B. R. BHAGAT): (a) The amounts of Estate Duty collected in Madhya Pradesh during 1955-56 and 1956-57 were Rs. 2,40,000 and Rs. 9,16,772 respectively.

- (b) Rs. 6,73,573.
- (c) No such case has come to the notice of the Government so far.
- (d) Does not arise in view of the reply to part (c) of the Question.

SHRI RAGHAVENDRARAO: Is there anything called Death Duty instead of Estate Duty?

SHRI B. R. BHAGAT: Death Duty and Estate Duty are almost the same.

DR. SHRIMATI SEETA PARMANAND: What is Government's estimate of evasion of this Estate Duty in two years in this State?

SHRI B. R. BHAGAT: It is very difficult to give the estimate of evasion not only in this State, but in the country as a whole. Well, it is a fact that the amount realised from Estate Duty is very much less than the amount budgeted for it.

DR. SHRIMATI SEETA PARMANAND: Is it a fact that, in some States, some of the millionaires have escaped without paying a single pie as Death Duty and as such, has Government thought of bringing any legislation to get over this difficulty?

Shri B. R. BHAGAT: I do not know of any individual cases. But, generally it is possible, under the scheme of the present Act, that, either by making a gift or by disposing of the property within the statutory time limit, the value of the property left by a deceased may be very much reduced so as to evade Estate Duty and that is

one of the reasons why the amount realised from this tax is very much lower and it is under the contemplation of the Government to devise some means—perhaps a tax on gift, and other things—in order to plug this loophole.

SHRI SONUSING DHANSING PATIL: Has the Death Duty proved to be a fruitful source of revenue as originally anticipated by the Government?

SHRI B. R. BHAGAT: That is a matter of opinion, Sir.

SHRI SONUSING DHANSING PATIL: What is the actual state of affairs? You get the figures from year to year. Has it been proved that it is a fruitful source of revenue?

SHRI B. R. BHAGAT: After plugging the loopholes, it will be a more fruitful source of revenue.

COMPULSORY PHYSICAL TRAINING FOR STUDENTS

- *437. Shri MAHABIR PRASAD: Will the Minister of Education and Scientific Research be pleased to state:
- (a) whether physical training has been made compulsory for all school and college students;
- (b) which are the Universities that have not yet made such training compulsory; and
- (c) what steps are being taken to persuade them to do so?

THE MINISTER OF STATE IN THE MINISTRY OF EDUCATION AND SCIENTIFIC RESEARCH (DR. K. L. SHRIMALI): (a) and (b). Information is being collected and will be laid on the Table of the House.

(c) No decision has been taken on the desirability of making physical training compulsory in Universities. The matter is one for Universities themselves to decide. Inclusion of North Bihar in the Eastern Zone of the Life Insurance Corporation of India

- *438. SHRI R. P. N. SINHA: Will the Minister of Finance be pleased to state:
- (a) whether Government are aware of the dissatisfaction amongst the policy holders of North Bihar on account of the inclusion of that area in the Eastern Zone of the Life Insurance Corporation of India; and
- (b) whether the desire of the policy holders of that area for its transfer to the Central Zone has been communicated to Government; if so, in what manner and by whom?

THE DEPUTY MINISTER OF FINANCE (SHRI B. R. BHAGAT): (a) and (b). No, Sir.

Shri R. P. N. SINHA: Is it the wish of the Government to ascertain public opinion and convenience in this matter?

SHRI B. R. BHAGAT: No, Sir.

*439. [Postponed to 5th September, 1957.]

Assistants Examination held by the Union Public Service Commission in 1957

- *440. SHRI KISHORI RAM: Will the Minister of Home Affairs be pleased to state:
- (a) the number of candidates who sent in their applications for the Assistants' Grade Examination held by the Union Public Service Commission in July 1957;
- (b) the number of candidates who actually appeared at that examination;
- (c) the number of vacancies to be filled in on the basis of that Examination; and
- (d) the time by which all those vacage as will be filled in?

THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI B. N. DATAR): (a) 13,939.