

SHRI M. C. SHAH: I have already said that sales tax, except in the case of those commodities which are considered essential for the life of the community under the Essential Commodities Act, is a State subject. That I have already stated.

SHRI K. S. HEGDE: Would not interference from the Centre jeopardise provincial autonomy?

SHRI M. C. SHAH: There is no question of jeopardising provincial autonomy. It is only in consultation with the States that we would be doing anything. As a matter of fact, we propose that the Officials' Committee should consider all these points, wherein the Madras Government also will be represented.

SHRI B. C. GHOSE: Since the Government have advised the States not to charge this tax for the period stated, does this imply that the Government of India do not favour the imposition of such a tax?

SHRI M. C. SHAH: We have advised the State Governments not to issue these demand notices or to levy the tax for the period 26th January 1950 to the date of the Supreme Court judgment retrospectively. It is not fair to collect the tax when the dealers themselves did not collect it from the purchasers in the first instance.

SHRI B. C. GHOSE: If, as the hon. Minister has stated, the States are entitled to impose this tax under the Constitution, may I know why they have advised the State Governments not to make these demands?

SHRI M. C. SHAH: It is not fair. As I have already stated, those dealers outside the States concerned who had sold their goods to other States did not realise the sales tax from the dealers to whom they had sold their goods. Now, after nearly 3 years or so, if you ask them to pay sales tax which they had not realised, it will be most unfair.

APPOINTMENT OF *ad hoc* COMMITTEE IN THE MINISTRY OF FINANCE

*129. MOULANA M. FARUQI: Will the Minister for FINANCE be pleased to state:

(a) how many *ad hoc* committees or commissions were appointed since 1st January 1950 up-to-date under the administrative control of the Finance Ministry;

(b) how many such Committees or Commissions are still functioning; and

(c) when the committees or commissions, which have not yet submitted their reports, were appointed?

THE DEPUTY MINISTER FOR FINANCE (SHRI M. C. SHAH): (a), (b) and (c). The information is being collected and will be laid on the Table of the House.

DISPOSAL OF INCOME TAX CASES IN ORISSA DURING 1951-52

*130. SHRIMATI SHOILA BALA DAS: Will the Minister for FINANCE be pleased to state:

(a) the number of Income-tax cases dealt with in Orissa during the year 1951-52; and

(b) the number of cases disposed of and pending in that State during the above period?

THE DEPUTY MINISTER FOR FINANCE (SHRI M. C. SHAH): (a) Total number of income-tax cases to be dealt with during the year 1951-52 in the State of Orissa was 9,234.

(b) The number of cases disposed of during that year and the number pending at the end of that year were 5,854 and 3,380 respectively.

SHRIMATI SHOILA BALA DAS: May I know the number of Income-tax Officers in the State of Orissa?

SHRI M. C. SHAH: Last time I gave the number of Income-tax Officers for both Bihar and Orissa, which was 43.

There are 9 Income-tax Officers in the State of Orissa.

SHRIMATI SHOILA BALA DAS: May I know the Circles in which cases are pending?

SHRI M. C. SHAH: It is a big list. If the Chairman permits me, I will read out the Circles. There are nine Circles in which cases are pending.

MR. CHAIRMAN: She knows the Circles.

SHRI V. K. DHAGE: What is the total amount demanded for 1952-53?

SHRI M. C. SHAH: On the cases pending, the total tax will come to Rs. 31.53 lakhs.

SHRI V. K. DHAGE: I want the total amount demanded, and the total pending.

MR. CHAIRMAN: He wants the total demand, the amount demanded and the amount pending.

SHRI M. C. SHAH: I have got the total demand for the cases that are still pending. I have not got the total demand.

INDIAN AMBULANCE UNIT IN SOUTH KOREA

*131. SHRI S. N. MAZUMDAR: Will the Minister for DEFENCE be pleased to state whether it is a fact that an Indian Ambulance Unit has been sent to South Korea to replace the one which had been serving with the United Nations forces?

THE DEPUTY MINISTER FOR DEFENCE (SARDAR S. S. MAJITHIA): The Indian Ambulance unit as such is not being replaced. Only the personnel who have completed two or more winters in Korea are being replaced.

SHRI S. N. MAZUMDAR: Are they being attached to the Custodian Force or are they being stationed in any other place?

SARDAR S. S. MAJITHIA: As soon as the Custodian Force takes over, they will be attached to them.

SHRI S. N. MAZUMDAR: Where are they located at present?

SARDAR S. S. MAJITHIA: In Korea, of course.

SHRI S. N. MAZUMDAR: May I know when these personnel were sent to Korea?

SARDAR S. S. MAJITHIA: When the war started.

SHRI S. N. MAZUMDAR: This time; I mean this replacement unit.

SARDAR S. S. MAJITHIA: I have said that the Unit has not been replaced. It is only the personnel that is replaced. Whenever they have completed two years, they are being changed.

SHRI M. VALIULLA: May I know how many are being replaced?

SARDAR S. S. MAJITHIA: 131.

श्रीमती सावित्री निगम : क्या रक्षा मंत्री जी यह बतलाने की कृपा करेंगे कि इस एम्ब्यूलेंस यूनिट (ambulance unit) में कितनी लेडी डाक्टरनी और नर्सों (nurses) हैं।

†[SHRIMATI SAVITRY NIGAM: Will the Defence Minister be pleased to state how many lady doctors and nurses are there in the Ambulance Unit?]

MR. CHAIRMAN: Ladies are not fighting.

AUXILIARY TRAINING CORPS FOR THE N.C.C.

*132. SHRI K. C. GEORGE: Will the Minister for DEFENCE be pleased to state:

(a) whether Government propose to start an Auxiliary Training Corps for the National Cadet Corps; and

† English translation of the above.