

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 एम्बुलेंस यूनिट (ambulance unit) में कितनी लेडी डाक्टरनी और नर्सों (nurses) हैं।

t [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

t English translation of the above.

(b) if so, what is its purpose and in what way it will be different from the National Cadet Corps?

THE DEPUTY MINISTER FOR DEFENCE (SHRI SATISH CHANDRA): (a) The Scheme of Auxiliary Cadet Corps has already been started.

(b) The Auxiliary Cadet Corps is designed to inculcate discipline in and promote the physical well-being of the student community through mass drill, physical training, camp life, etc. It is, however, not a military training scheme in the strict sense, as there is no provision for training in the use of weapons. It does not therefore take the place of National Cadet Corps but is only intended to supplement it.

SHRI K. C. GEORGE: Am I to understand from the hon. Minister that sufficient response has not been received in the case of the National Cadet Corps?

SHRI SATISH CHANDRA: There are about 82,000 cadets in the N.C.C. at present, and, as I have said before also several times in this House, the main limitation on its expansion is the finance. The Auxiliary Cadet Corps is a cheaper scheme and has been devised to reach a larger number of students.

SHRI K. C. GEORGE: What is the estimated expenditure of this Auxiliary Training Corps?

SHRI SATISH CHANDRA: It is not likely to cost any substantial amount to the Central Exchequer because no weapon training is to be given in the Auxiliary Corps. The instructors and officers of the N.C.C. will train school teachers and supervise the Auxiliary Cadet Corps and they will do this work also in addition to their work.

श्रीमती सावित्री निगम: क्या आक्जिलरी ट्रेनिंग कोर (Auxiliary Training Corps) की ट्रेनिंग महिला संस्थाओं में भी प्रारम्भ हो रही है ?

t [SHRIMATI SAVITRY NIGAM: Is the training of the Auxiliary Corps being started in women's institutions also?]

श्री सतीश चन्द्र: जी हाँ, उन स्थानों में इस वक्त नेशनल कैडेट कोर (National Cadet Corps) है, अगर स्टेट सरकार और महिला संस्थायें चाहेंगी तो लड़कियों को भी इस ट्रेनिंग को देने की व्यवस्था की जायेगी।

t[SHRI SATISH CHANDRA: Yes, Sir, at those places, where there are no National Cadet Corps at present, if the State Governments and women's institutions so desire, arrangements for training girls also will be made there.]

SHRI H. N. KUNZRU: Is the hon. Minister aware that had the Government of India been indifferent to the progress of the N.C.C, there would not have been so many cadets in it as there are now and that the fact that the Cadet Corps is in a much better position than it was two years ago is due to the interest taken by the Government of India? Why should not then the Government of India interest themselves in the Senior Division so far as it relates to girls? I am not speaking about the schools.

SHRI SATISH CHANDRA: As far as the first part is concerned, that is perfectly true, but the opening of these fresh units in Girls' and Boys' Colleges depends upon the willingness of the State Governments. The Central Government tries to encourage the opening of new units but as the expenditure is shared by the Central and State Governments, bottleneck is the concurrence of State Governments.

SHRIMATI MAYA DEVI CHETTRY: May I know in which States the National Cadet Corps has been opened?

SHRI SATISH CHANDRA: It is spread all over the country in most of the States and in various universities, schools and colleges.

t English translation of the above.

SHRI H. N. KUNZRU: The hon. Minister with rej to the Auxiliary Cadet Corps that as no military training is to be given, the expense would not be heavy. Cannot the same thing be said of the Girls Division of which I have spoken? The Senior Division will be given, so far as it relates to girls, no military training. The expenditure on it cannot therefore be heavy. Will the Government of India then interest themselves and draw the attention of the States ' to the importance of expanding this division?

SHRI SATISH CHANDRA: Sir, my hon. friend, being a member of the Central Advisory Committee of the N.C.C., is very well aware of the progress of the N.C.C. and its problems. We have been making every effort to expand the N.C.C. The Advisory Committee is going to meet very shortly—during this Session—and if he feels that a fresh communication should be sent to the States, it will be done.

MR. CHAIRMAN: He is talking specially about girls.

SHRI H. N. KUNZRU: Do Government feel the desirability of expanding the Senior Girls' Division?

SHRI SATISH CHANDRA: Of course, they do.

SHRI H. N. KUNZRU: What steps have they taken to communicate their views on this to the States?

SHRI SATISH CHANDRA: We have been communicating our views to the States but there is not enough response from the other side.

SHRI D. NARAYAN: What share of the expenditure of the N.C.C. is to be borne by the Central Government and what share by the State Governments?

SHRI SATISH CHANDRA: As far as N.C.C. is concerned, all the expenditure on weapons, equipment, their maintenance and instructors etc. is borne by the Central Government,

while the expenditure on uniforms, camps and other recurring expenditure on the offices of the units is borne by the States.

SHRI D. NARAYAN: Is it a fact that the Bombay Government had asked parents to bear some part of the expenditure?

SHRI SATISH CHANDRA: Yes, Sir As a matter of fact the Bombay Government had decided to abolish the Junior Division of the

श्री० एच० पी० सक्सेना : आनरेबल डिप्टी मिनिस्टर साहब ने अभी यह फरमाया कि आक्जिलरी ट्रेनिंग कोर में वेपन्स (weapons) की तालीम नहीं दी जाती, तो क्या मैं यह समझू कि कैलीग्राफी (calligraphy) और इम्ब्रायडरी (embroidery) की तालीम दी जाती है ?

[SHRI H. P. SAKSENA: The hon. Deputy Minister has just stated that no weapon training is given in the Auxiliary Corps, may I take it that training in calligraphy and embroidery is given?]

SHRI SATISH CHANDRA: The syllabus for the Auxiliary Cadet Corps is physical training, military drill, hygiene, games, organisation of camps, lectures on citizenship and elementary first aid etc. If the hon. Member suggests some other subject, that can be included.

SHRI H. P. SAKSENA: I suggest that training in weapons be also given to these Auxiliary Training Corps people.

t English translation of the above.