

# LEGISLATIVE ASSEMBLY.

Friday, 14th March, 1924.

The Assembly met in the Assembly Chamber at Eleven of the Clock,  
Mr. President in the Chair.

## QUESTIONS AND ANSWERS.

### RAILWAY CONNECTION BETWEEN GAYA AND SHERGHATI.

779. \***Rai Hari Prasad Lal**: Do the Government propose to call for opinion on the subject of a paying Railway connection between Gaya (E. I. R.) and Sherghati, with extension to Raniganj (Gaya), from the persons and bodies mentioned in my previous question, and lay a report of the opinions so received on the table when available?

**Mr. C. D. M. Hindley**: The Honourable Member is referred to the answer given by the Honourable Sir Charles Innes yesterday in reply to his question No. 756.

### INDIAN TROOPS SERVING ABROAD.

780. \***Shaikh Mushir Hosain Kidwai**: Will the Government inform the House as to the number of Indian troops serving abroad, stating the places they are garrisoning?

**Mr. E. Burdon**: A statement is laid on the table.

*Statement showing the numbers of Indian troops employed abroad, and the places at which they are employed.*

Persian Gulf . . . . .	6 British officers. 314 Indian other ranks.
Aden . . . . .	16 British officers. 42 British other ranks. 1,040 Indian ranks.
Malay States . . . . .	12 British officers. 762 Indian ranks.
South China . . . . .	12 British officers. 762 Indian ranks.

In addition to the above, there are 123 Indian ranks serving as Consular Guards in Persia, Afghanistan and Abyssinia.

Indian troops are also employed in Palestine and Iraq but, as stated in reply to a question put by another Honourable Member, details of these cannot be given.

### EXPENDITURE INCURRED DURING THE LAST TEN YEARS ON THE C. I. DEPARTMENT, THE EXCISE DEPARTMENT AND THE PUBLICITY DEPARTMENT.

781. \***Rai Hari Prasad Lal**: (i) Will the Government be pleased to lay on the table a statement showing the annual expenditure over the maintenance of the (a) C. I. Department, (b) Excise Department and (c) Publicity Department, during the last 10 years?

APPLICATIONS FOR FRESH ASSESSMENT TO INCOME-TAX FROM THE RESIDENTS OF AMRITSAR.

797. \*Lala Duni Chand: Will the Government be pleased to state if it is a fact that a number of applications for fresh assessment under Section 27 of the Income-tax Act submitted to the I.T.O., Amritsar, were found missing, and, if so, will the Government be pleased to state the number of the complaints received with regard to them?

The Honourable Sir Basil Blackett: The Government have no information on the subject. They have called for it.

APPEALS AGAINST THE ORDERS OF THE INCOME-TAX OFFICER, AMRITSAR.

798. \*Lala Duni Chand: (a) Is it a fact that in a large number of cases the Income-tax Officer, Amritsar, took an unusually long time in furnishing the copies of his orders, and the appellate authority refused to allow the time so taken, and dismissed the appeals as barred by time?

(b) Will the Government be pleased to state the amount of income-tax refunded during the years 1920-21 and 1921-22 as a result of the appeals having been accepted, and was the action of the Income-tax Officer in the matter of unduly and unreasonably assessing the people disapproved of in some tangible way?

(c) Is it a fact that the appeals filed in the court of the Assistant Commissioner in June 1923 concerning the assessment of 1922-23 have not been yet heard, and, if so, do the Government propose to deprecate this unusual delay?

(d) Are the Government aware that the assessee of Amritsar have to come to Ambala, a distance of about 160 miles, to file their appeals before the Assistant Commissioner and are put to much inconvenience and trouble, and do the Government propose to take any steps to relieve them of this trouble and inconvenience?

The Honourable Sir Basil Blackett: (a) The Honourable Member has not stated to what Income-tax Officer he refers. Presumably he refers to the Income-tax Officer, Amritsar. The Government have no information on the subject. If the facts are as stated, the proper course was for the assessee, if they were dissatisfied with the decisions of the Assistant Commissioner, to move the Commissioner to exercise his powers of review.

(b) The Government have no information on the subject, and do not consider that any useful purpose would be served by calling for it. They do not consider that the work of an Income-tax Officer can be adequately judged by more mathematical standards in the manner suggested by the Honourable Member.

(c) The Government have no information on the subject. They have called for it.

(d) The Government have no information on the subject. If assessee are put to any avoidable inconvenience the Commissioner of Income-tax will no doubt take steps to remedy matters, if he is approached on the subject.