

[M. S. Mubarak Ali]

STATEMENT—concl'd.

	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.
1	2	3	4	5	6
REVENUE—concl'd.	(The figures are in thousands of rupees.)				
XVII—Administration of Justice :—				Rs.	Rs.
Court fees realized in cash.	29	24	30	24,172	38,257
Other receipts ...	3,38	3,28	2,73	2,73,496	2,78,654
Total XVII ...	3,67	3,52	3,03	2,97,468	3,14,911
Total Revenue ...	78,47	77,69	87,73	85,33,070	89,93,798
EXPENDITURE.					
24—Administration of Justice.	26,80	26,69	27,31	31,49,011	34,04,945
Angul ...	...	...	...	2,714	3,110
7—Stamps—Discount, cost of plain paper and administrative charges.	2,10	2,24	2,43	2,31,940	98,829 1,51,358
Angul ...	...	...	...	79	83
Total Expenditure ..	28,90	28,93	29,74	33,80,951	35,56,303 plus 98,829
Angul ...	...	...	...	2,793	3,193

INADEQUACY OF PROVINCIAL FINANCE.

101. Maulavi SAIYID MUBARAK ALI : (a) Will the Government be pleased to state the nature and result of any recent

[17th August 1922]

communication on the subject of the inadequacy of the provincial finance they might have had with the Government of India or a department or a committee of that Government?

(b) Is there any reasonable prospect of any early aid being given by the superior authority in some form?

(c) What new sources of revenue are at the disposal of the Government to meet the growing needs of sanitation, medical relief and education?

Mr. H. K. BRISCOE: (a) The Government of India were addressed in June last in connection with the proposal to impose a tax on coal.

(b) A reply to that letter is expected shortly. No direct financial assistance is to be expected, under the Reforms Constitution.

(c) Taxation of minerals and development of forest resources seem at present indicated as the most hopeful sources to be tapped.

CHANGE IN INCOME-TAX ACT.

102. Maulavi SAIYID MUBARAK ALI: Will the Government be pleased to state if they have taken any, and if so, what, steps to approach the Government of India for a change in the Income-tax Act so that the coal, iron and other companies situated within the province might be taxed locally?

Mr. H. K. BRISCOE: The Local Government have not moved the Government of India to amend the new Income-tax Act, XI of 1922, on these lines. Previously the Local Government had made repeated representations. Section 64(3) of the new Act runs as follows:

(3) Where any question arises under this section as to the place of assessment, such question shall be determined by the Commissioner, or, where the question is between places in more provinces than one, by the Commissioners concerned, or, if they are not in agreement, by the Board of Inland Revenue:

Provided that, before any such question is determined, the assessee shall have had an opportunity of representing his views.

The Local Government have requested the Commissioner of Income-tax for Bihar and Orissa to take necessary action in