

assessment of the results of revised policy of Government on income-tax assessment;

(b) if so, the progress made in the recovery of taxation; and

(c) whether the strength of staff of the Taxation Department has been reduced in view of tax relief given to the lower income groups ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) The revised policy of the Government on Income-tax assessment has been formulated only recently. As such, it is too early to assess its total impact. However, its implementation is being continuously watched.

(b) The collection of income-tax (including Corporation Tax) has considerably increased in comparison to last year. Upto 31st October 1985, it was Rs. 2100.35 crores as against Rs. 1674.45 crores in the same period of last year, thus recording an increase of Rs. 425.90 crores.

(c) No, Sir.

Acute Shortage of Cigarettes

881. SHRI RAM BHAGAT PASWAN : Will the Minister of FINANCE be pleased to state :

(a) whether there is acute shortage of sixty paise cigarettes which are consumed mainly by poor people;

(b) if so, the reasons thereof; and

(c) the steps taken by Government in that regard ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) to (c). After the duty rates on cigarettes were re-structured with effect from the 2nd September, 1985, there were reports of some shortages of cigarettes of certain brands including brands with a declared sale price of sixty paise per ten cigarettes.

Prior to 2-9-1985, the excise duty on

cigarettes varied with every five-paise change in the prices of cigarettes. It was found that some manufacturers of cigarettes were clearing identical brands at two prices, paying duty on the lower price and selling these at the higher price. In order to minimise the scope for such manipulation, the Government introduced a revised duty structure on cigarettes on 2-9-1985 with only five rates of duty, followed by a stipulation that the surface design of each brand of cigarette should be got approved by a central authority. These changes were followed by temporary disruption in the clearance of cigarettes from the factories for some time. Approval has already been granted in the case of several brands of cigarettes including some with a printed sale price of sixty paise per ten cigarettes.

Incentives to Private Sector for Promotion of Tourism

832. PROF. K.V. THOMAS : Will the Minister of PARLIAMENTARY AFFAIRS AND TOURISM be pleased to state :

(a) the steps proposed by Government to attract private sector to tourism;

(b) whether Union Government propose to advise the State Governments like Kerala not to levy luxury taxes and building taxes on hotels;

(c) whether Government also propose to take steps to reduce the abnormal electricity charges imposed on hotels; and

(d) whether Government also propose to advise the State Governments to give land at concessional rate or on lease for the construction of hotels in urban areas ?

THE MINISTER OF PARLIAMENTARY AFFAIRS AND TOURISM (SHRI H.K.L. BHAGAT) : (a) Several incentives are available to the hotel industry. These comprise tax reliefs, grant of institutional loans, interest subsidy, allotment of foreign exchange for publicity, promotion and imports, etc., priority consideration for the various needs of hotels. In addition, the Government is considering a scheme to enhance the rates of interest subsidy from the existing 1% to a maximum of 5%. The details of the scheme are

yet to be finalised. Travel agents and tour operators are also allowed the incentive to import articles up to a fixed percentage of their foreign exchange earnings.

(b) Yes, Sir. The concerned State Governments have already been requested to consider the abolition of Luxury Taxes and Building Taxes levied on hotels.

(c) and (d). These matters concern the State Governments and they are requested from time to time to grant suitable reliefs in these and other matters concerning the hotel industry.

**Central Assistance for Development of
Tourism and Tourist Potential in North
Eastern States**

883. SHRI N. TOMBI SINGH : Will the Minister of PARLIAMENTARY AFFAIRS AND TOURISM be pleased to state :

(a) the State-wise break-up of Central financial assistance for the development of tourism during the last three years ending March, 1985;

(b) whether Union Government have made any comprehensive survey of the country's unexploited tourist potential with special reference to the North Eastern States;

(c) if so, the details thereof; and

(d) if not, whether Government propose to make the survey ?

THE MINISTER FOR PARLIAMENTARY AFFAIRS AND TOURISM (SHRI H.K.L. BHAGAT) : (a) The Department does not make State-wise allocation of funds for tourism development, it only provides financial assistance based on the merits of schemes forwarded by the State Governments. The central assistance provided to the approved schemes under the States/Union Territories in the North Eastern Region during the last 3 years ending upto March, 1985 is below :—

Assam	Rs. 22.09 Lakhs
Arunachal Pradesh	Rs. 16.00 „
Manipur	Rs. 16.16 „
Meghalaya	Rs. 13.48 „
Mizoram	Rs. 6.00 „
Nagaland	Rs. 16.96 „
Tripura	Rs. 7.86 „

(b) to (d). The Department in consultation with the State Governments had identified 441 centres of tourist interest in the entire country for phased development of which 62 centres fall in the North Eastern Region. The centres identified in the North Eastern States are as follows :—

ASSAM	—	Guwahati, Jungalbalahu, Kaziranga, Sibsagar, Barapeta, Baroma, Manas
ARUNACHAL PRADESH	—	Tezpur, Bhalukpung, Bomdila, Tawang
MANIPUR	—	Imphal, Moirang, Kuktak Lake, Keibul Lamjao Park, Ukhrul
MEGHALAYA	—	Jorabat, Nongpoh, Barapani, Shillong, Mawngap, Weilo, Jukrem, Mawsynrap, Cherrapunji, Umtyngar, Dawki, Jowai, Nartiang, Passi, Garampani, Haflong, Bajengdoba, Rongram, Tura, Rongrengiri, Siju, Bagmara, Balpakram
MIZORAM	—	Aizawl
NAGALAND	—	Dimapur, Kohima, Wokha, Mokokchung, Tuensang, Zunhehoto, Phek
TRIPURA	—	Agartala, Sipahijala, Neermahal, Udaipur, Matabari, Amarpur, Dumbur, Gandachera, Kumarghat, Unakoti, Kailasahar, Jumpai