(b) the percentage of appeals filed by the Income Tax Department in this regard?

The Deputy Prime Minister and Minister of Finance (Shri Morarji Desai): (a) The Income-tax Act does not contain any provision authorising the assessees to file an appeal to the High Court against a decision of the Income-tx Commissioner

(b) Does not arise

#### Income Tax Appellate Tribunal

### 2604. Shri B S. Sharma; Shri Onkar Lal Berwa Shri Sharda Nand.

Will the Minister of Finance of pleased to state

- (a) the number of appeals filed by the assessees and the Commissioners of Income Tax before the Calcutta Benches of the Income Tax Appellate Tribunal respectively against the decisions of the Appellate Assistant Commissioners of Income Tax during the years 1965-66 and 1966-67, and
- (b) the number filed by each before the High Court against the Tribunal's decision and the percentage of success in each category during the same period?

The Deputy Prime Minister and Minister of Finance (Shri Morarji Desai): (a) The information required is as under

Year	Appeals filed to Irrome Tax Appellate Trbunal by		
	Assessees		Department
1965-66	1	3,092	1,034
1966-67		3,814	1,248

(b) This information is not readily available and is being collected It will be laid on the Table of the House so

## Loan from L. I. C. For Housing Pro-

2605. Shri Parthasarthy: Will the Minister of Works, Housing and Supply be pleased to state

- (a) whether it is a fact that the Central Government have approached the Life Insurance Corporation to finance the various housing projects;
- (b) if so, the amount of loan asked for by Government, and
- (c) the particulars of projects and schemes for which the loan is sought?

# The Deputy Minister in the Ministry of Works, Housing and Supply (Shri Iqbal Singh): (a) Yes

- (b) Although this Ministry asked for Rs 15 crores during 1967-68, the Corporation has agreed to provide Rs 12 crores only
- (c) The Corporation are, at present, giving loans to the State Governments for implementation of the following schemes
  - Middle Income Group Housing Scheme,
  - (ii) Low Income Group Housing Scheme,
  - (111) Village Housing Projects Scheme,
  - (iv) Plantation Labour Housing Scheme,
  - (v) Rental Housing Scheme for State Government Employees, and
  - (vi) Land Acquisition and Development Scheme

## बीडी उद्योग

2606 श्री क मि स्युक्तर: वया विक्त मत्री टट बताने की कृपा करेंगे कि

(क) क्या सिग्रेटा पर ग्रधिक कर लगाये जाने से बीडी उद्योग को कोई सहायता सिलने की सम्भावना है, भीर