

higher dividends can be declared, the deferred dividends being payable in two annual instalments, but without interest, after the expiry of the present Act, will be introduced in Parliament soon.

#### Fertilizer Supplied by USSR to India

5902. SHRI M RAM GOPAL REDDY: Will the Minister of COMMERCE be pleased to state

(a) whether USSR has decided to raise prices of fertilizer for supply to our country;

(b) if so, the reasons therefor, and

(c) the extent of increase decided?

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI VISHWANATH PRATAP SINGH):

(a) No, Sir

(b) and (c) Do not arise

#### तम्बाकू क तस्करी

5903. श्री महादीपक सिंह शास्त्री क्या बिस्त मन्त्री यह बताने की कृपा करेंगे कि

(क) क्या यह सच है कि भारत में तम्बाकू का तस्कर बःपार बड़ी मात्रा में होता है;

(ख) यदि हा. तो इसके क्या मुख्य कारण हैं; और

(ग) इसे रोकने के लिये सरकार द्वारा क्या कदम उठाये जा रहे हैं ?

बिस्त मंत्रालय में राज्य मंत्री (श्री प्रचण्ड कुमार मुखर्जी) : (क) यद्यपि ऐसे मामले हुए हैं जिनमें तम्बाकू पर केन्द्रीय उत्पादन शुल्क की चोरी सरकार क नोटिस में आयी है तथापि इन मद से शुल्क की कुल वसूली

की ध्यान में रखते हुए इन मामलों की प्रकृति पैमाने पर तस्करों को सजा देना सजीबान नहीं होगा ;

(ख) यद्यपि इस प्रकार चोरियों के मुख्य कारण बेईमान व्यापारियों की कर की चोरी करने और शीघ्र धन कमाने की प्रवृत्ति है इस निमित्त अपनाये जाने वाले तरीके ये रहे हैं देय शुल्क की अदायगी के बिना तम्बाकू की चोरी छिपे रूप से निकाली, गोदामों में तम्बाकू का बदला जाना, करजी तौर पर नष्ट करना, और केन्द्रीय उत्पादन शुल्क से संबंधित दस्तावेजों में अनधिकृत परिवर्तन करना ।

(ग) जहा कही शुल्क की चोरी के मामले पकड़े गये हैं दोष, व्यक्तियों को कानूनी कार्यवाही के अनुसार दण्डित किया गया है, और निवारक उपायों को दृढ़ किया गया है । इसके अतिरिक्त तम्बाकू पर उत्पादन शुल्क टैरिफ के प्रशासन की जांच करने के लिये सरकार ने तम्बाकू उत्पादन शुल्क टैरिफ समिति नियुक्त की थी । उक्त समिति की अन्तरिम सिफारिशें प्राप्त हो गई हैं । और उनके परिचयगत 1975 के विन विधेयक में 4 तियय परिवर्तन पहले की प्रस्तावित कर दिए गये हैं । समिति की अन्तरिम रिपोर्ट की प्रतीक्षा है । रिपोर्ट के प्राप्त होने पर इस प्रकार की चोरी रोकने के लिये प्रायः कार्यवाही की जायेगी ।

#### Exemption Granted to Gratuity Trusts by Commissioner of Income Tax in West Bengal

5904. SHRI P. M MEHTA: Will the Minister of FINANCE be pleased to state:

(a) the names of the gratuity trusts which were granted exemption by Commissioner of Income tax in West Bengal in 1971 to 1974;

(b) the dates on which Coal Mines Authority Ltd., Bharat Coking Coal

Ltd., National Coal Development Corporation Ltd., Singueri Companies Ltd., were granted exemption in respect of their gratuity trusts; and

(c) whether any other coal mining company was granted such an exemption?

**THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PRANAB KUMAR MUKHERJEE):**

(a) Under rule 2 of Part B of the Fourth Schedule to the Income-tax Act, 1961 the following gratuity trusts were given approval by Commissioner of Income-tax, West Bengal during 1971 to 1974:

1. R. B. S Rubber Mill Gratuity Fund.
2. Tractors India Limited Staff Gratuity Fund
3. Birla Gwalior (P) Ltd. Employees Gratuity Trust.
4. Champdany Jute Co Ltd. Gratuity Fund.
5. Khaitan and Co Employees Gratuity Fund.
6. Gramophone Co. of India Ltd. Employees Gratuity Insurance Scheme Trust Fund
7. Sen's Chemical Works Pvt. Ltd. Employees Gratuity Fund.
8. Scientific Design and Development Pvt. Ltd., Employees Gratuity Fund.
9. British Metal Corporation (P) Ltd. Employees Gratuity Fund.

(b) and (c). The information is being collected and will be laid on the Table of the House as early as possible.

**Implementation of Agreement with USSR for Import of Fertilizers**

**5906. SHRI R. V. SWAMINATHAN:** Will the Minister of COMMERCE be pleased to state:

(a) whether the implementation of agreement signed in February, 1975

with USSR for import of fertilizers has started; and

(b) if so, how much fertilizers have been imported so far?

**THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI VISHWANATH PRATAP SINGH):**

(a) Yes, Sir.

(b) 39860 tonnes of fertilizers have already been shipped by the U.S.S.R. authorities upto 31st March, 1975.

**Recommendations made at the U.N. Economic and Social Commission for Asia and Pacific**

**5906. SHRI BIRENDER SINGH RAO:** Will the Minister of COMMERCE be pleased to state whether any recommendations made at the session of the U.N. Economic and Social Commission for Asia and Pacific held in New Delhi during the month of March, 1975 have been received by Government and if so, Government's reaction thereto?

**THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI VISHWANATH PRATAP SINGH):** The Commission, at its New Delhi Session, reviewed the progress made by the region in the different fields of economic and social activity, approved the terms of reference of its main Committees, rationalised the structure of its subsidiary bodies and endorsed an integrated Programme of Work and Priorities for the period 1975—77. It also adopted resolutions reflecting the consensus among the member countries in regard to the regional contribution to the establishment of a New International Economic Order, legislative arrangements within the Commission on matters relating to Shipping and Ports, establishment of regional centres for transfer of technology and for Agricultural machinery, regional plan of action for enhancement of the role of women in development, Coordination of the activities of the regional training institutions and change in the name of the Asian Institute of Economic Development and Planning.