

	1984-85		1985-86	
	Total Revenue (Rs. in crores)	Cost of coll- ection (Rs. in crores)	Total Revenue (Rs. in crores)	Cost of Collection (Rs. in crores)
1. Customs duties	7040.52	64.97	9501.97	90.15 (Final requirement)
2. Excise duties	11150.84	66.41	12799.83	80.55 (Final requirement)
3. Corporate Tax	2555.90	11.34	1896.43 (up to Feb. 1986)	13.02(RE)
4. Income Tax	1927.76	79.39	1927.82 (up to Feb. 1986)	91.15(RE)

Customs Duty on Computers

6394. SHRI SALEEM I. SHERVANI : Will the Minister of FINANCE be pleased to state the effective rate of customs duty levied on import of computers :

(1) for educational use by individual students (i) if imported through normal channels of imports (ii) if imported as personal accompanied/unaccompanied baggage;

(2) by an individual for professional use as personal computer (i) if imported through normal channels of imports (ii) if imported as personal accompanied/unaccompanied baggage; and

(3) for industrial use by companies/firms/business houses ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : The rate of duty on computers imported through normal channels of Trade by a student or a professional or a company or firm is 200% ad-valorem. A concessional rate of duty of 60% ad-valorem is charged if the computer is of a type not

manufactured in India and a certificate to this effect together with a recommendation for grant of exemption is given by the Department of Electronics.

In the case of personal computers of memory upto 64 K when imported in accompanied baggage, the rate of duty is 170% ad-valorem for a value of Rs. 2000 in excess of the duty free allowance. On the balance of the value, the duty would be 240% ad-valorem. Personal computers of the above type when imported as unaccompanied baggage are charged to duty at the rate of 240% ad-valorem for the entire value thereof.

Certain types of large-frame high speed computers satisfying prescribed conditions are wholly exempt from Customs Duty.

Formation of Joint Consultative Machinery in Food Corporation of India

6395. SHRI KALI PRASAD PANDEY : Will the Minister OF FOOD AND CIVIL SUPPLIES be pleased to state :

(a) the reasons for the Food Corporation of India for not holding dialogue