

by a central authority. These changes were followed by temporary disruption in the clearance of cigarettes from the factories for some time which was exploited and cigarettes of various brands were sold in the market at prices higher than the declared prices printed on the packages of cigarettes for retail sale.

There is no price control on cigarettes. State Governments have however been advised to take suitable action under the provisions of the Standards of Weights and Measures Act, 1976, and the Rules made thereunder.

Diversion of Money Towards Ostentatious Expenditure on Marriages

933. SHRI SANAT KUMAR MANDAL : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that many corporate enterprises diverted huge amounts of money towards ostentatious expenditure; and

(b) if so, the steps Government propose to take only to check the present ostentatious expenditure on marriages and other social corporate functions in 5 star hotels in big cities but also to examine the concept of Expenditure Tax ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) and (b). The assessing officers are empowered to disallow any expenditure which is not incurred wholly and exclusively for the purpose of business. Section 133A(5) of the Income-tax Act, 1961 also authorises the assessing officers to enquire into the nature, scale and source of ostentatious expenditure on marriages and other social functions.

The Government have decided to appoint a Committee to study the desirability of moving towards expenditure, wholly or partly as the base for progressive taxation of individuals and non-corporate entities and to examine the implications of the levy of tax on expenditure in all its aspects, particularly in relation to taxation of corporate sector.

Instalments of Dearness Allowance Due to Central Government Employees

934. SHRI MANVENDRA SINGH : Will the Minister of FINANCE be pleased to state :

(a) the number of instalments of dearness allowance due to the Central Government employees as on 31st October, 1985;

(b) out of these instalments how many instalments of dearness allowance had been granted to the employees upto September, 1985; and

(c) when the rest of instalments of dearness allowance would be paid to Government employees ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) Consequent on the average index crossing 592 points at the end of July, 1985, one more instalment of D A. became due for consideration w.e.f. 1st August, 1985.

(b) Nil.

(c) Payment of each instalment of Dearness Allowance to Central Government employees cost exchequer approximately Rs. 70 crores per annum. Therefore, question of payment of each instalment has to be considered carefully with regard to their impact on the economic situation and the Budget. The question of sanction for payment of the Government is receiving the attention of the D.A. instalment It is, however, not possible to indicate any time-limit for taking a decision in this regard.

Infrastructure Facilities at Tourist Centres in U.P.

935. SHRI MANENDRA SINGH : Will the Minister of PARLIAMENTARY AFFAIRS AND TOURISM be pleased to state the amount spent by Union Government during the past three years in developing the infrastructure facilities in tourist centres of Uttar Pradesh, town-wise details thereof ?