

the Income-tax Act, 1961 have been regularly issued to the company regarding the demand outstanding. As a result, an amount of Rs. 70 lakhs was recovered from the assessee company in financial year 1984-85 and there has been collection/reduction amounting to Rs. 1,14,06,000 in the current financial year upto October, 1985.

No action has been initiated against concerned officers as there has been no negligence on the part of the officers.

(e) Yes, Sir.

(f) Does not arise, in view of (e) above.

#### **Agreement between India and Canada to Avoid Double Taxation**

1019. SHRI V. TULSIRAM : Will the Minister of FINANCE be pleased to state :

(a) whether an agreement between India and Canada has been reached to avoid double taxation;

(b) if so, the details of the pact;

(c) the extent to which India will be beneficiary in this regard; and

(d) the subject matters which have been included and excluded from the agreement together with reasons therefor ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) Agreement between India and Canada for avoidance of double taxation has been reached it has not come into force as the final approval of the Canadian side is awaited.

(b) to (d). Do not arise.

#### **Survey for Liberal Facilities to Youth by Indian Tourism Development Corporation**

1021. PROF. NARAIN CHAND PARASHAR : Will the Minister of PARLIAMENTARY AFFAIRS AND TOURISM be pleased to state :

(a) the concrete steps taken by Government

or Indian Tourism Development Corporation to promote tourism by providing liberal facilities to youth of the country in the International Year of the youth;

(b) whether any survey regarding the availability/extension of similar facilities in the foreign countries has been made and any innovations adopted by Government/Indian Tourism Development Corporation;

(c) if so, the nature thereof; and

(d) if not, whether any survey is proposed to be made for this purpose ?

THE MINISTER OF PARLIAMENTARY AFFAIRS AND TOURISM (SHRI H K.L. BHAGAT) : (a) During the International Year of Youth 1985, ITDC introduced Ashok Youth Package for Indian Youth. Under this scheme, the young people below the age of 30 years when travelling in groups of 10 or more can stay in ITDC hotels, Travellers Bungalows and Forest Lodges at 26 locations in India on a uniquely low tariff of Rs. 25/- per person per day. Specially priced meals, on a fixed menu basis, are also available at these hotels for young people. These include lunch and dinner at Rs. 15/- and breakfast at Rs. 5/- per person. The scheme is valid upto 31-12-1985.

Ashok Travels and Tours of ITDC is also offering the facility of travel at concessional rates in its transport coaches for the young people availing the youth package.

(b) to (d). No such survey has been conducted by ITDC as each country has to adopt measures for developing tourism in accordance with their specific requirements, facilities available, etc.

[*Translation*]

#### **Grants to Jammu and Kashmir**

1022. SHRI BANWARI LAL BAIRWA : Will the Minister of FINANCE be pleased to state :

(a) the itemwise grants given by the Union Government to the Government of