

2. Supply of Fodder	13.06
3. Rural Water supply (Borewells)	309.57
4. Urban water supply (Borewells)	218.65
5. Employment generation	246.76
6. Supply of minikits	142.66
7. Grass cutting and cultivation	3.18
8. Cultivation of fodder	10.00
Total	1083.44

Investment Allowance to Construction Assesseees

5495. SHRI D.P. YADAV : Will the Minister of FINANCE be pleased to state :

(a) whether assesseees carrying on business of construction are generally entitled to investment allowance u/s 32A of the Income Tax Act with effect from the assessment year 1978-79 and subsequent years in respect of new Plant and Machinery owned by them and wholly used for their business and installed upto 31.3.1987 on the fulfilment of other condition laid down in the section ;

(b) if so, whether such investment allowance is not being allowed under the jurisdiction of some Commissioners of Income-tax whereas it is allowed under the jurisdiction of other Commissioners of Income Tax ;

(c) if so, the details of the jurisdictions of Commissioners of Income Tax where it is allowed ; and

(d) the jurisdictions of Commissioners of Income Tax where it is not allowed ?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B.K. GADHVI) : (a) Investment allowance u/s 32A of the Income-tax Act is allowable in respect of any new Plant and machinery which is installed and used after 40th June, 1977, but before 1st April, 1987 mainly

for the purposes of business of construction, manufacture or production of any article or thing, not specified in the list in the Eleventh Schedule to the Act, subject to the fulfilment of certain other conditions mentioned in the said section.

There has been a difference of opinion regarding the interpretation of this provision as to whether plant and machinery used for the purposes of business of construction is also entitled to this allowances. Some of the benches of the Income-tax Appellate Tribunal have held that the plant and machinery used for the purposes of business of construction is entitled to this allowance. The Ministry of Law, whose opinion was sought on this issue, is also of the view that the plant and machinery used for the purpose of business of construction is entitled to this allowance.

(b) Yes, Sir. Since there has been a difference of opinion regarding the interpretation of this provision, the investment allowance is being allowed under the jurisdiction of some Commissioners of Income-tax whereas it is not being allowed in the jurisdiction of some other Commissioners of Income-tax.

(c) and (d) It is generally allowed in the jurisdiction of the Commissioners of Income-tax, Gujarat (Central), Nagpur, Jaipur, Calcutta, whereas it is not being allowed in the jurisdiction of the Commissioners of Income-tax, Delhi, Bombay, Gujarat-II, Bangalore, Poona, Nasik, Kolhapur, Visakhapatnam, Andhra Pradesh and Uttar Pradesh.

Ghaziabad Factory of Hindustan Lever Limited

5496. SHRIMATI GEETA MUKHERJEE : Will the Minister of FINANCE be pleased to state :

(a) whether in 1983 the Reserve Bank of India and Controller of Capital Issues were informed by M/s. Hindustan Lever Limited that Ghaziabad factory of Hindustan Lever Limited was wholly a vanaspati/animal-feed undertakings ;

(b) whether it is a fact that both Ghaziabad and Trichy factories of M/s. Hindustan Lever Limited were multi-pr-

duct factories on the pattern of Shammaagar factory of M/s. Hindustan Lever Ltd. ;

(c) if so whether the permissions accorded earlier is proposed to be withdrawn or other any action contemplated ; and

(d) if not, the reasons for not withdrawing the permission or not taking other action in this regard ?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B.K. GADHVI) : (a) No, Sir, M/s. Hindustan Lever Ltd had applied to RBI for permission for transfer of a part of its immovable properties situated at Ghaziabad, Etah and Tiruchirapalli alongwith plants and machinery and this was approved by RBI in 1983

(b) Yes, Sir.

(c) and (d) Do not arise.

Dividend Remittance by Hindustan Lever Limited to Unilever

5497 SHRI INDRAJIT GUPTA : Will the Minister of FINANCE be pleased to state what are dividend remittances in foreign currency to Unilever PLC during the years 1984, 1985 and 1986 by M/s. Hindustan Lever Limited ?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B.K. GADHVI) : The dividend remittances by Hindustan Lever Limited to Unilever PLC in respect of accounting years ended December, 1984, 1985 and 1986 were as under :—

Year	Amount (Rs.)
1984	4,28,35,996
1985	5,35,44,995
1986	2,67,72,498*

*Represents interim dividend. Remittance application for final dividend has not yet been received by the Reserve Bank of India.

Foreign Exchange Issued to Persons Visiting U.S.A.

5498. SHRI N. DENNIS : Will the Minister of FINANCE be pleased to state :

(a) the total foreign exchange issued to the travellers who went to United States during the years 1986 and 1987 ;

(b) whether any of them were involved in violations of foreign exchange rules ; and

(c) if so, the details thereof ?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B.K. GADHVI) : (a) to (c) Information regarding release of foreign exchange to travellers going abroad is not maintained country-wise. Efforts involved in collecting the information regarding each traveller from the Regional Offices of the Reserve Bank of India and the Authorised Dealers spread all over the country and to find out those who were involved in violation of FERA amongst them would not commensurate with the results to be achieved

Manufacture of Synthetic Blended Cloth by NTC

5499. SHRI PRATAP BHANU SHARMA : Will the Minister of TEXTILES be pleased to state :

(a) whether National Textile Corporation Mills have started manufacturing cheaper cost synthetic belended cloth suitable for common people ;

(b) if so, the details thereof ;

(c) what is its present demand and production position ; and

(d) the number of NTC Mills producing this type of cloth ?

THE DEPUTY MINISTER IN THE MINISTRY OF TEXTILES (SHRI S. KRISHNA KUMAR) : (a) and (b) Yes, Sir NTC mills are producing low priced polyester blended fabrics, such as SULABH shirting and suiting.

(c) The position of production and sale of polyester blended fabrics and polyester cotton shirting during the period April-September, 1987 is as under :—