

importance as also wild life interest;

(iii) Tourist centres of local importance visited only by domestic tourists.

It has also been suggested to the State Governments to indicate the priorities for developing the centres so selected, and the phasing of the expenditure over a period of 5 years.

Perspective plans have so far been received from only 17 State Governments/Union Territories. These plans will be discussed with the State Governments/Union Territories to determine which centres be taken up for development in the Central and State sectors depending upon the availability of resources.

#### Smuggled Articles lying Undisposed of

2897. SHRI DHIRENDRANATH BASU: Will the Minister of FINANCE be pleased to state:

(a) whether the smuggled articles unearthed during the last 12 months valuing over 12 crores of rupees are still being rotten at different godowns and lying undisposed of causing damage to articles to the tune of several crores of rupees; and

(b) if so, what steps Government propose to take to dispose of the goods without delay avoiding further damage or loss?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SATISH AGARWAL): (a) Reports received by Government do not show that there has been any large scale damage to the smuggled goods, seized by the Customs authorities and kept by them in their godowns.

(b) Does not arise. However, all the necessary precautions to prevent damage to such goods are being taken by the Customs authorities. Besides,

perishable items are disposed of immediately after seizure to avoid any damage or deterioration of these goods.

#### Tax-exemption notifications issued by previous Government

2398. SHRI M. RAM GOPAL REDDY: Will the Minister of FINANCE be pleased to state:

(a) whether thousands of tax exemption notifications were issued by the previous Government between January to March, 1977 to raise funds for election purposes;

(b) if so, the details thereof and the money involved; and

(c) the number of tax exemption notifications issued during the period April to October, 1977 and the amount involved as also full details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQARULLAH): (a) Under the Income-tax Act, 1961 tax exemption notifications are issued only in respect of charitable and religious institutions under section 10(23C) of the I.T. Act, 1961. The number of notifications issued between the period 1st January 1977 to 31st March, 1977, is 20. These notifications were not issued to raise funds for election purposes.

(b) The list of the notifications may be seen at Statement 'A' laid on the Table of the House. [Placed in Library. See No. LT-1249/77]. The charitable and religious institutions are generally exempt under section 11 of the I.T. Act, 1961. A notification under section 10(23C) of the I.T. Act, 1961 only enables them to be unfettered by the restrictions imposed by the provisions of sections 11, 12 and 13 of the I.T. Act, 1961. In view thereof it would not be possible to assess the money involved in these cases.