

पर्यटन और नगर विमानन बंदी (श्री पुरुषोत्तम काँशिक) : (क) और (ख). क्योंकि सीमित साधनों के कारण पर्यटन केन्द्रों के विकास के प्रति एक चयनात्मक दृष्टिकोण अपनाना आवश्यक हो जाता है और क्योंकि केन्द्रीय क्षेत्र में केवल उन पर्यटन केन्द्रों के विकास पर ही बल दिया जाता है जो अन्तर्राष्ट्रीय पर्यटन को बढ़ावा देते हैं, अतः जौनपुर में पर्यटन सुविधाओं के विकास के लिए केन्द्रीय क्षेत्र में कोई योजनाएँ तैयार नहीं की गई हैं ?

Trips Abroad by General Manager of Chefair

4997. SHRI NARENDRA SINGH: Will the Minister of TOURISM AND CIVIL AVIATION be pleased to state:

(a) the number of air trips abroad that were undertaken by the General Manager of Chefair, with family or otherwise, during the last three years;

(b) the total amount spent on each trip with name of the countries visited with duration of stay;

(c) Whether these trips were essential and proved beneficial to the Chefair Organisation in general and in the national interest in particular; and

(d) if not, the reaction of Government in the matter?

THE MINISTER OF TOURISM AND CIVIL AVIATION (SHRI PURUSHOTTAM KAUSHIK): (a) There is no General Manager in Chefair, in Delhi, but there is a Manager. He made the following trips abroad during the last three years :—

1975-76	Nepal
1976-77	Nepal and Sri Lanka
1977-78	Frankfurt, Paris and London.

(b) The total amount spent on each trip, the name of the countries visited and the duration of stay is as under :—

Country visited	Expenditure	Duration of stay
	Rs.	
First trip to Nepal	435	2 days
Second trip to Nepal	771	4 days
Sri Lanka	Nil	8 days
Frankfurt	2,655	7 days
Paris	Nil	2 days
London	Nil	4 days

(c) and (d). Yes, Sir. The trips were essential in the interest of Chefair and Hotel Corporation of India.

Income Tax Laws

4998. SHRI YASHWANT BOROLE: Will the Minister of FINANCE be pleased to state:

(a) whether the Income Tax Laws in the country are so cluttered with deductions and exemptions that they do not only make the administration difficult but also provide loopholes for avoidance and evasion of tax liability and accumulation of black money;

(b) whether it is a fact that the recently approved long list of deductions and exemption in the name of encouraging the urban corporate sector to undertake programmes of rural development will further aggravate the position; and

(c) if so, steps being taken to make the law more comprehensive, practicable and easy for implementation?

THE MINISTER OF FINANCE AND REVENUE AND BANKING (SHRI H. M. PATEL): (a) Government realise that the Income-tax Act, 1961 has become increasingly complicated over the years. Government also recognise that some of the tax concessions provided in the law could possibly be misused by assessee if adequate care is not taken in the administration of these provisions.

(b) Appropriate safeguards have been provided in section 35CC of the Income-tax Act relating to rural development allowance to ensure that this tax

concession is not misused by *assessee*. Thus, the deduction under this provision will be allowed only where the programme of rural development is approved by the prescribed authority. Besides, the deduction in respect of the expenditure incurred on such programmes will not be allowed unless the *assessee* furnishes, along with the return of income for the *assessment* year or which such deduction is claimed, a statement of such expenditure in the prescribed form duly signed and verified by a chartered accountant.

(c) Government have already appointed a Committee of Experts for the simplification and rationalisation of the direct tax laws and for suggesting, *inter-alia*, ways and means of improving the administration of these laws. Government would sponsor necessary legislation and take appropriate administrative measures in the light of the recommendations of the said Committee of Experts.

Original Investment in Foreign Exchange of Cigarette Companies

4999. SHRI R. L. P. VERMA: Will the Minister of FINANCE be pleased to state:

(a) what was the original investment in foreign equity of the cigarette manufacturing companies with 26 per cent foreign equity and above;

(b) what was the amount capitalised to issue bonus shares to foreign shareholders in these companies during the last 3 years, year-wise; and

(c) their dividends during last 3 years and the amounts allowed to be repatriated by them abroad under brand name capitalisation during last 3 years?

THE MINISTER OF FINANCE AND REVENUE AND BANKING (SHRI H. M. PATEL): (a) to (c). A statement giving the desired information is attached.