

Government have already accepted in principle the Third Pay Commission's recommendation for the payment of Compensatory (City) Allowance to the Central Government employees in abnormally expensive places in relaxation of the population norms and details are being worked out. There is no similar proposal under consideration for the payment of House Rent Allowance in such places.

(b) Yes, Sir.

(c) and (d). Only cities with a minimum population of 50,000, according to the 1971 Census, qualify for the grant of House Rent Allowance to the Central Government employees working there. As Ratnagiri has population of only 37,551 as per 1971 Census, it does not so qualify.

#### **Representations regarding Exemption under Income Tax Act**

2797. SHRI R. K. MHALGI: Will the Minister of FINANCE be pleased to refer to the reply given to Unstarred Question No. 1711 on 24th June, 1977 regarding Supreme Courts Judgement on publication activities of Charitable Trusts and state:

(a) the number and names from whom the representations have been received in regard to exemption under section 80-G of Income Tax Act in view of the Supreme Courts judgement in 101 ITR page 234;

(b) when those representations have been received by the Government or other appropriate authorities;

(c) whether Government have now considered the matter and reached the final decision and if so, when and the details thereof; and

(d) if not, the reasons for delay?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQUARULLAH): (a) and (b). The information is being collected and will be laid on the Table of the House.

(c) and (d). The Direct Tax Laws Committee have in their interim report made recommendations relating to charitable trusts, in the light of the Supreme Court's decision reported in 101 ITR page 234. The matter is under consideration.

#### **Type-Writing Test for Key Punching Operators in Directorate of Excise and Custom**

2798. SHRI T. S. NEGI: Will the Minister of FINANCE be pleased to state:

(a) whether Key Punching Operators working in the Directorate of Excise and Custom, Central Statistics Intelligence have to undergo a type writing test for confirmation and earning first increment;

(b) whether it is also a fact that these K.P.O.'s are recruited on the basis of a Key Punching Test;

(c) the number of K.P.O.s who have been denied annual increments for not having passed the typewriting test; and

(d) since these operators have qualified in Key Punching Test at the time of recruitment and since typing is not their job, whether Government propose to relax the condition of typewriting test in their favour to enable them to earn annual increments?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQUARULLAH): (a) Yes, Sir.

(b) The Key Punch Operators are appointed on the basis of a Key Punching Test and a written test as prescribed for Lower Division Clerks.

(c) There are 48 Key Punch Operators who have not qualified the prescribed Typing Test and, therefore, have not become eligible for drawing annual increments.

(d) Key Punch Operators are at present considered as part of the cadre of Lower Division Clerks, borne on the pay scale of Lower Division Clerks but eligible for a special pay of Rs. 20/- per month which is related to their performance in the actual operation of Key Punching machines. They are eligible for promotion in the ministerial line *viz.* as Upper Division Clerk or above. For these reasons it has been considered necessary that like other Lower Division Clerks they should possess or acquire the prescribed proficiency in typing. It is mentioned in their offer of appointment that they will have to pass a typing test to become eligible for drawal of increments and for confirmation.

However, the question whether the Key Punch Operators should be placed in a separate category from ordinary Lower Division Clerks, and with separate qualifications, is under consideration.

#### **Excise Duty on Confectionary and boiled Sweets**

2799. SHRI RAMJILAL SUMAN: Will the Minister of FINANCE be pleased to state:

(a) what was the direct excise on confectionary before its total removal and boiled sweets and what was the indirect excise on the raw material and packing;

(b) what is the direct excise on Ice Cream and the indirect excise on the raw material and packing;

(c) what is the direct excise on aerated water and the indirect excise on raw material and packing; and

(d) whether the excise on confectionary was totally removed, if so, the reasons thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ZULFIQUARULLAH): (a) Sir, Excise

duty on Confectionary and boiled sweets before their removal was 10 per cent *ad valorem*. The incidence of excise duty on raw material and packing is about Rs. 1.26 per kg.

(b) There is no Central Excise duty on Ice Cream as such. But Ice Cream Powder attracts duty of 10 per cent *ad valorem* plus 5 per cent of the basic duty. Besides, incidence of excise duty on other raw material and packing is about Rs. 0.92 per kg.

(c) Central Excise duty payable on aerated water is as under:—

(i) 15 per cent *ad valorem* plus 5 per cent of the basic duty on aerated waters charged with Carbondioxide but containing no other ingredients.

(ii) 25 per cent *ad valorem* plus 5 per cent of basic duty on first 50 lakh bottles of soft drink not containing extracts of cola nuts cleared in a financial year on or behalf of a manufacturer and 55 per cent *ad valorem* plus 5 per cent of basic duty on clearances thereafter.

(iii) 55 per cent *ad valorem* plus 5 per cent of the basic duty on soft drink containing extracts of cola nuts.

(iv) No excise duty on clearances upto Rs. 5 lakhs in a financial year provided the clearances during the preceding financial year on or behalf of a manufacturer did not exceed Rs. 15 lakhs in terms of value.

The incidence of Excise duty on crown corks, sugar, Carbondioxide and bottles for 1000 bottles is as under:—

Crown Corks—about Rs. 20/- to Rs. 21/-.

Sugar—about Rs. 7.59 to 16.45 (depending upon the variety of the beverage).

Carbondioxide gas—about Rs. 0.92 to Rs. 8.82 (depending upon the variety of the beverage).