

### Simplification of Income Tax Rules

963. SHRI ERA ANBARASU: Will the Minister of FINANCE be pleased to state:

(a) whether Government propose simplifying the Income Tax Rules in order to motivate the tax payers to earn more and pay more;

(b) whether Government are aware of the fact that the present Income-tax Rules with its voluminous sections become a paradise for tax consultants, manipulators and tax evaders; and

(c) whether Government propose to enact Acts in order to make tax payers to observe honesty without any chance to escape from taxation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SAWAJI SINGH SISODIA):

(a) to (c). The question of simplification of the provisions of the Income-tax Act and the Income-tax Rules is constantly engaging the attention of the Government. Government have recently set up the Economic Administration Reforms Commission which, in the first instance, will take up for consideration, among other subjects, the question of tax administration and its rationalisation and improvement. The Report of the Commission is awaited.

### Shortage of Steel due to Asian Games

964. SHRI R. P. YADAV: Will the Minister of STEEL AND MINES be pleased to state:

(a) whether it is a fact that the construction work for the Asian Games 1982 have caused shortage of Steel, thereby causing hardship to the consumers who required the material for house building and other minor construction activities; and

(b) the steps taken by Government to meet the requirements of the small consumers?

THE MINISTER OF COMMERCE AND STEEL AND MINES (SHRI PRANAB MUKHERJEE): (a) No, Sir.

(b) The Guidelines for distribution of iron and steel formulated by the Joint Plant Committee under the scheme for house builders etc. provide for release of steel items like bars, rods, torsteel and G.C. sheets to individual house builders and registered co-operative housing societies. Individual house builders and registered co-operative housing societies have been placed in Status category 'A' for the purposes of distribution of steel among the priority ratings of consumer groups. Lately, SAIL have raised the maximum limit of supply of steel to 10 tonnes per applicant as against 5 tonnes previously. In addition, it has been decided to give a rebate of Rs. 50 per tonne on the bars and rods on the first 5 tonnes for the individual low income group and middle income group house builders with effect from 15th Sept., 1981 to encourage house building activities.

### Scheme for credit for farm Sector

965. SHRI MOHAMMAD ASRAR AHMAD: Will the Minister of FINANCE be pleased to state:

(a) whether Government have formulated a scheme keeping in view the fact that credit for the farm sector was one of the most important inputs to help people to cross over the poverty lines; and

(b) if so, the details thereof?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI MAGANBHAI BAROT): (a) and (b) Presumably, the reference is to the integrated rural development programme which has been extended to all the development blocks in the country from 2-10-1980 and is being implemented by the commercial as well as cooperative banks. The objective of the scheme is to generate additional employment through productive programmes and to raise the