

(c) how can there be Hony. Members in Agents' professional Clubs which are based on business promotion and the reasons why are they allowed life-time privileges, like Office allowance, telephone etc. ?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) No, Sir.

(b) Does not arise.

(c) In terms of a decision taken by the LIC Board in 1977, the Chairman, LIC, has been given the discretion to appoint an agent as an honorary member of the Chairman's Club. The decision does not apply to other clubs. The honorary membership of the Chairman's Club is granted on the basis of outstanding contribution by the agent to the industry during a minimum period of 20 years' service as an agent. The honorary member is not entitled to all the privileges available to other members of the Chairman's Club. He is also not entitled to fringe benefits such as office allowance and telephone.

#### **In Depth Study of Working Mica Industry**

4371. SHRI BINDESHWARI DUBEY : Will the Minister of COMMERCE be pleased to state :

(a) whether it is a fact that Government had constituted a Mica Enquiry Committee more than one year back, for in depth study of the working in the Mica Industry and to make recommendations for future development of Industry;

(b) whether the Committee has completed its enquiry and made its recommendations; if so, what are the salient features of the recommendations of the committee; and

(c) whether a copy of the Enquiry Report will be laid on the table of the House for the perusal of members?

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI P.A. SANGMA) : (a) Yes, Sir.

(b) Yes, Sir. Swaminathan Committee made recommendations on export policy, functioning of MITCO, licencing system, setting up of mica industries, research and development mining and labour involved in mica industry.

(c) Yes, Sir.

#### **Deduction of Post-Manufacturing Expenses from cost of Manufacture**

4372. SHRI R. MUTHUKUMARAN : Will the Minister of FINANCE be pleased to state ;

(a) whether the post-manufacturing expenses are deducted from the cost of manufacture for arriving at the assessable value of manufactured goods under new Section 4 of the Central Excise & Salt Act, 1944 which came into force on 1-10-1975 and whether there is any Government Appeal pending in the Supreme Court in this matter and the position thereof;

(b) whether ITC is the only company who has filed similar Writ Petitions in various High Courts for claiming deduction of Post-Manufacturing Expenses;

(c) if not, the details of other cigarette and other products manufacturing companies which have adopted the same course of action; and

(d) the total number of valuation cases pending in various Courts involving claims for deduction of