tary of Handloom Export Promotion Council, Madras, specially when there is a Committee of Administration and under its Articles, the appointment is to be made by and with the approval of this Committee:

(b) reasons why Government allowed the previous incumbent who was on deputation until 30th November, 1981 from the Office of the CCI&E to continue until 15th April, 1982 without the formal approval of the Committee of Administration;

(c) whether it was at the request of the Council that Government suggested the name of a candidate and

(d) the date when request was received by Government from the Council to suggest a panel of names for the new Secretary ?

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI P. A. SANGMA): (a) The Government is concerned about the proper functioning of the Handlooms Export Promotion Council and matters having a bearing on such functioning, including appointment of a suitable person as its Secretary.

(b) Government have been informed that the Committee of Administration of the Council has been apprised of the matter relating to the extension of the services of the previous Secretary beyond his tenure period.

(c) and (d) Yes, Sir. The Chairman of the Council made a request to the Chief Controller of Imports & Exports vide his letter dated 30th November 1981 for suggesting the name of an officer for the post of the Secretary of the Council.

EXEMPTION UNDER CAPITAL GAINS TAX WITH RECORD TO RESIDENTIAL HOUSE

3577. SHRI ARUN KUMAR NEHRU : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that in the Income-tax Act, 1961, section 54, the current rule pertaining to Capital Gains Tax on sale of a residential house is exempted to an Individual but not to HUF; and

(b) if so, the reasons therefor?

Strate in

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SAWAI SINGH SISODIA) : (a) and (b) The concession allowed by the provisions of secion 54 of the Income-tax Act, 1961 was always available only in the case of and assessee being an individual and this an assessee being an individual and this ments. The amendment brought in by the Finance Act, 1982 is only clarificatory of the existing legal position.

MANUFACTURE OF NEW ANTI-TANK GUN

3578, SHRI P. M. SAYEED : Will the Minister of DEFENCE be pleased to state :

(a) whether Government have taken a decision to manufacture a new anti-tank gun which will be more accurate and powerful than those used in World War II;

(b) if so, the details of the same; and

(c) what other measures are being taken to provide modern weapons to the Army and discard the old weapons to strengthen the Army?

THE DEPUTY MINISTER IN THE OF FINANCE (SHRJ MINISTRY K. P. SINGH DEO): (a) and (b) Anti Tank Guns, more powerful than those in use during World War II, are being indigenously manufactured in the country. It would not be in the public interest to disclose further details about these guns.

(c) Modernisation of weapons and equipment is a continuous and on-going process. Plans are drawn up at definite intervals to replace obsolete and out-dated weapons and equipment in a phased manner by more modern and sophisticated ones, depending upon the operational requirements of the Army and the availability of resources.

REVAMPING OF CUSTOMS INTELLIGENCE AND DIRECTORATE OF REVENUE

3579. SHRI GHULAM RASOOL Will KOCHAK : the Minister of FINANCE be pleased to state :--

(a) whether thorough revamping of the Customs Intelligence and Directorate of Revenue Intelligence is being undertaken to make the functioning of the anti-smuggling machinery more effective than hitherto;