

(b) if so, the outcome thereof;

(c) the steps envisaged to check the losses incurred by some undertakings and efforts made to keep the public sector competitive and abreast of developments in technology, management and productivity; and

(d) the steps envisaged to promote a healthy competition between the public and private sector in all spheres?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PATTABHI RAMA RAO): (a) and (b). Presumably, the Hon'ble Member is referring to the Conference on "Objectives, Achievements and Prospects" held by the Centre for Public Sector Studies in collaboration with the Bureau of Public Enterprises and some other organisations in May, 1981.

(c) Improvement of efficiency of public enterprises is a constant endeavour and the steps taken to achieve this end have been given in page number two hundred and thirteen of the Public Enterprises Survey, 1981-82 (Volume I) placed on the Table of the House on February 25, 1983.

(d) The public enterprises operate in a mixed economy where some face direct and indirect competition both at home as well as for imports. Even where public enterprises are operating in monopolistic situations, Government are aware of the need to protect the interests of the consumers and the economy so that they are not allowed to exploit their monopolistic situation at the cost of the consumer and the economy.

#### Defaulting Charitable Trusts

3468. SHRI CHITTA BASU: Will the Minister of FINANCE be pleased to state:

(a) whether the attention of Government has been drawn to the fact that the Trusts declared under Section 10 of the Income Tax Act as Charita-

ble Trusts did not apply their income for the charitable purposes for which they were launched;

(b) if so, relevant facts about those Trusts, with particular reference to the revenue loss involved; and

(c) the total number of Trusts declared as Charitable Trusts under that particular Section of the I.T. Act as on date?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PATTABHI RAMA RAO): (a) to (c). Section 10 of the Income-tax Act, 1961 does not contain any provision to declare any trust as charitable. However, exemption from income-tax is provided under section 10(23C) to trusts/institutions which are for charitable purposes or wholly for public religious or wholly for public religious and charitable purposes which are notified by the Central Government if they fulfil the statutory conditions prescribed. There has been no instance of a notification issued under section 10(23C) being revoked on account of the notified trust/institution not applying its income for its declared purposes. The total number of trusts notified under section 10(23C) is 620.

#### Guidelines issued by CBDT for Research Programme

3469. SHRI CHITTA BASU: Will the Minister of FINANCE be pleased to state:

(a) whether weighted deductions are allowed for research undertaken under approved programmes of research;

(b) if so, whether the Board of Direct Taxes has ever issued any guidelines for the approval of such research programmes;

(c) if so, the details of the guidelines;