

(d) how many programmes have been approved till date in the country;

(e) whether there is monitoring on the research works; and

(f) if so, the details thereof ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PAT-TABHI RAMA RAO): (a) Under section 35(2A) of the Income-tax Act, 1961, deduction equal to one and one-third times the sum paid by a taxpayer on sponsored research in approved laboratories is allowed. Such a scientific research should be undertaken by a research association or a university or a college or other institution referred to in section 35(1) (ii) of the Act under a programme approved by the prescribed authority having regard to the social, economic and industrial needs of the country.

Under Section 35(2B) of the Income-tax Act, 1961, deduction equal to one and one-fourth times the amount spent by a tax-prayer is allowed on scientific research undertaken under a programme approved in this behalf by the prescribed authority having regard to the social, economic and industrial needs of the country.

(b) and (c). The Central Board of Direct Taxes have not issued any guidelines for the approval of scientific research programmes under section 35(2A)/35(2B) of the Income-tax Act, 1961. However, guidelines for the approval of such research programmes have been laid down by the prescribed authority, viz. the Secretary, Department of Science & Technology. Copies of these guidelines for approval of such programmes under sections 35(2A) and 35(2B) of the Act are given in the Annexures laid on the table of the House. [*Placed in parliament Library.* See No. IT 6145/83].

(d) Upto 31st December, 1982, approvals to 126 programmes under section 35(2A) and 236 programmes under section 35(2B) of the I.T. Act were issued.

(e) and (f). After the approval under section 35(2A) of the I.T. Act, 1961 is granted to a sponsored research programme, the organisation concerned is required to furnish a progress report regarding its implementation to the prescribed authority, viz. the Secretary, Department of Science & Technology. This progress report is examined in that Department to see whether scientific research has been conducted and the required expenditure incurred thereon.

In regard to programmes approved under section 35(2B) of the Act, it has been laid down in the Income-tax Act, 1961 that the assessee will obtain a completion report from the prescribed authority within a period of one year to the effect that the specific scientific research programme has been completed. Before this completion certificate is issued, the assessee is required to furnish the details of the research work and of the expenditure incurred thereon to the prescribed authority. These particulars are examined and, if considered necessary, a visit to the concerned unit is organised. On the basis of the analysis done, a completion certificate is issued.

#### Persons detailed under COFEPOSA

3470. SHRI CHITTA BASU: Will the Minister of FINANCE be pleased to state.

(a) what is the number of persons detained under COFEPOSA during 1980-81, 1981-82 and 1982-83;

(b) how many of them were released by the Advisory Boards, year-wise; and

(c) how many have been released by the Courts, year-wise ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PAT-TABHI RAMA RAO): (a) During the year 1980-81, 1981-82 and 1982-83, 321, 308 and 380 persons were detained respectively;

(b) During the year 1980-81, 1981-82 and 1982-83, 71, 88 and 91 persons were released by the Advisory Boards respectively; and

(c) During the year 1980-81, 1981-82 and 1982-83, 143, 86 and 86 persons were released by the Courts respectively.

**Difficulty of State Cooperative Banks for drawing money from Credit Limit**

3471. SHRI SUBHASH YADAV : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that State Cooperative Banks are finding it very difficult to draw money from the credit limit because drawals are sanctioned by the National Bank of Agricultural and Rural Development and cheques are given on the Reserve Bank of India;

(b) whether this procedure is causing a delay and difficulty to the State Cooperative Banks; and

(c) whether Government of India propose to remove this difficulty and if not the reasons thereof ?

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

(b) Under existing arrangements, the drawal applications on the limits sanctioned to State Cooperative Banks are received at the regional offices of NABARD which issues cheques in favour of the State Cooperative Bank on the office of Reserve Bank of India. However, if difficulties are expressed by any State Cooperative Bank in this regard, efforts are made by NABARD to make special arrangements for drawal of funds by that State Cooperative Bank at an office of State Bank of India or any other Nationalised Bank found mutually convenient.

(c) Does not arise.

**Appointment of Board of Directors on National Bank for Agricultural and rural Development**

3472. SHRI SUBHASH YADAV : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that the Board of Directors on the National Bank for Agricultural & Rural Development has not been appointed so far;

(b) if so, what are the reasons for not appointing the Board of Directors;

(c) whether any policy decision is being taken up and if so, the nature thereof; and

(d) the time by which the Board of Directors is likely to be appointed?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY) : (a) to (d). The constitution of the Board of Directors of the National Bank for Agriculture and Rural Development has been under active consideration and the Board is likely to be constituted by the Government shortly.

**SC/ST Employees in Hindustan Aeronautics Limited**

3473. SHRI SUBHASH YADAV : SHRI M. RAM GOPAL REDDY :

Will the Minister of DEFENCE be pleased to state :

(a) the total number of employees in the Hindustan Aeronautics Limited;

(b) the number of Scheduled Castes and Scheduled Tribes working among them;

(c) whether a number of Scheduled Caste and Scheduled Tribes officials are denied promotion by the higher authorities in that Organisation;

(d) if so, the reasons thereof; and