

(d) if so, whether new trade pact in this regard has been signed;

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

(f) the extent to which it will be helpful to India's trade?

THE MINISTER OF STATE IN THE MINISTRY OF COMMERCE AND IN THE DEPARTMENT OF SUPPLY (SHRI NIHAR RANJAN LASKAR) : (a) No, Sir.

(b) to (f) Do not arise.

Assistance Sought by Government of Kerala for Handloom Sector

3706. SHRI A. NEELALOHITHA DASAN NADAR : Will the Minister of COMMERCE be pleased to state :

(a) whether Government of Kerala have sought any assistance from the Central Government for the Handloom sector during the last two years; and

(b) if so, the details thereof and the action taken thereon ?

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI P.A. SANGMA) : (a) and (b) The State Governments approach the Centre for release of funds for handloom development schemes only after releasing their share as most of the schemes are on a matching basis. A statement showing release of funds from the Central Government to Kerala for handloom development is attached.

Statement

Assistance provided by Central Government of Kerala for varieties Developmental Scheme during 1982-83 and 1983-84.

(Rs. in lakhs)

Scheme	1982-83	1983-84
1. Primary Societies	10.50	12.00
2. Apex Societies	7.00	7.00
3. State Handloom Development Corporation	7.00	20.00
4. Modernisation	4.00	—
5. Managerial Subsidy	5.00	—
6. Processing	—	23.80
7. Special Rebate	67.30	17.29
8. Janta Cloth Subsidy	20.89	19.68
9. Export Production Projects	3.00	—
	<u>124.69</u>	<u>99.77</u>

Contradiction in Sections 141-A and 72-A with regard to Income-tax assessment of Amalgamated Company

3707. SHRI K. LAKAPPA : Will the Minister of FINANCE be pleased to state :

(a) whether no refund is granted in a provisional assessment under section 141-A of the Income-tax Act to the amalgamated company qualifying for the benefit under section 72-A by carrying forward and setting off of the unabsorbed business loss and depreciation of the sick industry until the completion of regular assessment of the amalgamated company for the immediately preceding year which generally takes three years;

(b) if so, facts and justification;

(c) whether the very objective underlying section 72-A for providing incentive and facilitating amalgamation of sick units with sound companies for speedy revival by utilising the tax saving arising to the