

(b) if so, the main recommendations of the Committee ?

THE MINISTER OF TOURISM AND CIVIL AVIATION (PARYATAN AUR NAGAR VIMANAN MANTRI) (DR. KARAN SINGH) : (a) and (b). Indian Airlines has appointed a small committee consisting of some of its own officers to assess its future aircraft requirements over the next 10 years. The committee is expected to submit its recommendations to the Management by the end of the year. The Management will then examine the matter and submit its own proposals to Government.

Decision taken to ratify 1963 Tokyo Convention to prevent Hijacking

752. SHRI M. M. JOSEPH : Will the Minister of TOURISM AND CIVIL AVIATION (PARYATAN AUR NAGAR VIMANAN MANTRI) be pleased to state :

(a) whether Government have decided to ratify the 1963 Tokyo convention for evolving international measures to prevent hijacking and alleviate its consequences ; and

(b) if so, the further steps taken by Government in this regard ?

THE MINISTER OF TOURISM AND CIVIL AVIATION (PARYAATAN AUR NAGAR VIMANAN MANTRI) (DR. KARAN SINGH) : (a) Yes, Sir.

(b) In order to give effect to the provisions of the Tokyo Convention, it is necessary to enact appropriate legislation. A bill will in due course be introduced in Parliament for this purpose.

Prohibition Programme in India

753. SHRI BALATHANDAYUTHAM:

SHRI VENKATASUBBAIAH:

SHRI S. RADHAKRISHNAN:

Will the Minister of EDUCATION AND SOCIAL WELFARE (SHIKSHA AUR SAMAJ KALYAN MANTRI) be pleased to state :

(a) whether the Tamilnadu Government have asked the Centre either to provide special assistance to the state to offset the losses resulting from enforcement of prohibition or to take upon itself the responsibility of enforcing prohibition or to take upon itself the responsibility of enforcing prohibition all over the country; and

(b) if so, the Central Government's reaction thereto ?

THE DEPUTY MINISTER IN THE MINISTRY OF EDUCATION AND SOCIAL WELFARE (SHIKSHA AUR SAMAJ KALYAN MANTRALAYA MEN UP-MANTRI) (SHRI K. S. RAMASWAMY) : (a) Yes, Sir.

(b) It is not possible to consider the question of transferring the subject of prohibition from the State List to be Concurrent List of the Constitution as all State Governments except Tamilnadu have opposed such a step. As regards the position of a special assistance to Tamilnadu, successive Finance Commissions have taken into account the loss of revenue from Prohibition incurred by that Government while framing their schemes of devolution of resources.

Income Tax Rebates

754. SHRI SAT PAL KAPUR : Will the Minister of FINANCE (VITTA MANTRI) be pleased to state :

(a) whether any rebate of Income-tax has been given to any party from the year 1967 to 1970 .

(b) if so, the names of those parties , and

(c) the reasons in respect of each case where rebate has been given ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (VITTA MANTRALAYA MHN RAIYA MANTRI) (SHRI K. R. GANESH) (a) Till the assessment year 1964-65 assesseees were allowed tax relief by way of rebate at the average rate of tax (including Super Tax) on the following types of the application of their income

(i) Life insurance premia annuities and contributions to certain provident funds [Section 87]

(ii) Donations for charitable purposes (Section 88) Besides rebate at the average rate of tax (including Super-tax) was allowed on the following types of income forming part of assesseees' "total income"

(1) Income of, and dividends from co-operative societies, and income of marketing societies [Sections 81, 82 and 83]

(2) Income of newly established industrial undertakings or hotels upto 6% of the capital employed, and dividends from such undertakings or hotels [Sections 84 and 85]

(3) Interest on tax-free securities of the Central and State Governments.

(4) Taxed share of income of a partner from an Unregistered Firm, or of a member from an Association of Persons

Gradually the system of allowing rebates was substituted by straight deductions from an assessee's gross total income, which indirectly reduced the incidence of tax on him. With effect from the assessment year 1968-69 rebates are available only on the taxed share of one's income from an Unregistered Firm or an Association of Persons, and on interest on tax-free securities of the Government

The Hon'ble Member evidently wishes to have information about the assessments completed from 1967 to 1970, which roughly correspond to the financial year 1967-68 to 1970-71. During this period more than 130 lakh assessments were made by the Department, many of which involved tax rebates of the type referred to above.

(b) and (c) As no statistics are maintained about the various types of rebates allowed to the numerous assesseees, it will not be possible to furnish the information. If, however, the Hon'ble Member wishes to have information about any particular assessee or assesseees, the information will be extracted from the relevant records and furnished to him.

Punishment for non-payment of Income Tax

755 SHRI SAI PAL KAPUR Will the Minister of FINANCE (VITTA MANTRI) be pleased to state

(a) the number of persons who have been sent to jails or whose property has been confiscated during the last three years for non-payment of income-tax;

(b) the number of persons against whom no action has been taken during