

(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. GANESHI)

(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 Un-registered 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

the above period although they are defaulters for non-payment of income-tax and

(c) the reasons for the same ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (VITTA MANTRALAYA MEN RAJYA MANTRI) (SHRI K. R. GANESH) :

(a) and (c). The Income-tax Act does not provide for confiscation of property of the defaulters. The Act provides only for attachment and sale of property.

The information desired in (a) and (b) will be collected and laid on the Table of the House.

Educational Films

756. SHRI SAT PAL KAPUR : Will the Minister of EDUCATION AND SOCIAL WELFARE (SHIKSHA AUR SAMAJ KALYAN MANTRI) be pleased to state :

(a) the number of educational films produced by the Department of Teaching Aids since its inception;

(b) the number of films proposed to be produced in the next two years;

(c) whether it is a fact that the Department of Teaching Aids buy educational films from the Bombay firm which holds monopoly over world rights of education films; and

(d) what is the progress regarding the Science and National Integration films which the Department of Teaching Aids had proposed to produce ?

THE DEPUTY MINISTER IN THE MINISTRY OF EDUCATION AND

SOCIAL WELFARE (SHIKSHA AUR SAMAJ KALYAN MATRALAYA MEN UP-MANTRI (SHRI D. P. YADAVA) :
(a) Eleven.

(b) The Department does not have facilities for productions of educational films on a regular basis. Instructional staff are utilised to produce one or two experimental films per year.

(c) It is true that a firm in Bombay has selling rights for educational films produced by a number of manufacturers. However, films are also purchased from other firms in the country apart from the Children's Film Society and Film Division of the Ministry of Information and Broadcasting.

(d) The Department proposes to undertake progressively the production of a number of Science Films. Assistance from UNDP has been sought for necessary equipment. As regards the films dealing with the theme of National Integration, the Department of Social Sciences and Humanities proposes to produce 2 small films during the year 1971-72.

Wholesale Price Index of Commodities

757. SHRI JYOTIRMOY BOSU : Will the Minister of FINANCE (VITTA MANTRI) be pleased to state :

(a) the commodity-wise wholesale price index, month by month from April, 1969 to April 1971;

(b) the rate of increase or decrease in the prices month-wise for the above mentioned period;

(c) the factors responsible for increase or decrease in each case;

(d) the measures adopted by Government during the last three years to stabilise prices; and