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THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): (a) to (c). The information is not readily available. It is being collected and will be laid on the Table of the House.

## Tax on Donations Received by Political Parties

6393. SHRI VIRENDRA AGARWAL: Will the Minister of FINANCE be pleased to state:

- (a) whether Government are aware that many individuals and political leaders collect funds and the funds so collected by them are thereafter donated to political parties;
- (b) if so, what are the particulars of such donations in respect of the Congress Party in the course of last three years:
- (c) whether such amounts collected and donated are subjected to Gift-tax and Wealth-tax and if so, whether the persons donating these amounts have been assessed for the respective payment of taxes; and
- (d) if not, what are the provisions of law under which tax exemption has been granted?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): (a) and (b) No returns are furnished by individuals who collect funds. Such collections are not taxable at the hands of these individuals. Government have no information regarding the donations collected by various political parties.

- (c) The legal position, is that any transfer of property which comes within the definition of gift as given in Section 2(xii) of the Gift Tax Act, 1958 would be chargeable to gift tax; similarly any accretion to the net wealth as defined in Section 2(m) of the Wealth-tax Act, 1957, whether as a result of receipt of any contribution or otherwise, would be chargeable to wealth-tax.
  - (d) Does not arise.

House Rent, Medical and Children Educational Facilities to Employees of Punjab, West Bengal, Mysore and Gujarat States

6394. SHRI TEJA SINGH SWATAN-TRA: Will the Minister of FINANCE be pleased to state:

- (a) the rates and conditions for allowing house rent, medical and children educational facilities to State Government employees in the States of Punjab, West Bengal, Mysore and Gujarat; and
- (b) whether steps are being taken to grant these facilities in Punjab State on the pattern of West Bengal Government?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): (a) The information is being obtained from the State Governments concerned and will be laid on the Table of the House when it is received.

(b) No, Sir. Each State has to evolve its own pattern of local allowances to suit its needs and changes of the nature proposed could appropriately be left to the State Governments concerned.

## Mismanagement in Punjab Roadways Amritsar

6395. SHRI B. S. BHAURA: Will the Minister of SHIPPING AND TRANS-PORT be pleased to state:

- (a) whether any representation has been received from some Member of Parliament or ex-M.L.A. regarding the illegal labour practices and mis-management in Punjab Roadways, Amritsar; and
- (b) if so, the steps taken to remove the grievances raised in that representation?

THE MINISTER OF PARLIAMENTARY AFFAIRS, AND SHIPPING AND TRANSPORT (SHRI RAJ BAHADUR):
(a) and (b). The information required is being collected from the Government of Punjab and will be laid on the Table of the Sabha, when received.

## Social and Economic Blockade Enforced in Dhabian Village, Patiala

6396. SHRI B. S. BHAURA: Will the Minister of EDUCATION AND SOCIAL WELFARE be pleased to state:

(a) whether social and economic blockade had been enforced against Harijans recently in village Dhablan, District Patials in Punjab for their refusal to work in the fields of landowners at Rs; 4/- per day; and