

- (b) if so, the amount required for reviving this unit;
- (c) whether the revival of this unit is likely to save foreign exchange by way of reduction in export of Photo Films; and
- (d) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF INDUSTRY (SHRI SUKHBIR SINGH BADAL) : (a) Yes, Sir.

(b) to (d) BIFR is yet to finalise and circulate a draft rehabilitation scheme.

Export of Shrimps

3814. SHRI ANUP LAL YADAV : Will the Minister of COMMERCE be pleased to state :

- (a) the export of shrimps in terms of quantity, value in Rupees and Dollars during the last three years;
- (b) the projection for the next two years;
- (c) the top three Indian exporters of shrimps;
- (d) the top three importing countries of Indian shrimps during the last three years;
- (e) the difficulties currently faced by exporters of shrimps; and
- (f) the names of Indian shrimp exporters with ISO 9000 certification?

THE MINISTER OF COMMERCE (SHRI RAMA-KRISHNA HEGDE) : (a) The export of shrimps in terms of quantity, rupee and dollar value terms during the last three years has been as follows:-

Year	Quantity (MT)	Value (Rs.Crores)	Value (US \$ Million)
1996-97	105426	2701.78	755.74
1997-98	101318	3140.56	866.37
1998-99 (1st April, 98 to 28th Feb., 99)	94263	3121.64	747.52

(b) The export of shrimps from India will depend upon international production and demand as well as the domestic production from capture and culture sources. As per the past trend of the last three years, the exports of shrimps are likely to undergo only marginal variations.

(c) Based on the export performance during the year 1997-98, the top three exporters of shrimps from India are; (i) M/s. Falcon Marine Exports Ltd., A/22, Cuttack Road, Falcon House, 1st Floor, Bhubaneswar-751006; (ii) M/s. Crown Frozen Foods, 203 Dalamal Chambers, New Marine Lines, Mumbai-400020 and (iii) M/s. Nekkanti Seafoods Ltd. Flat No. 1, Jayaprada Apartments, Maharani-peta, Visakhapatnam.

(d) As per the export statistics for the year 1996-97, 1997-98 and April to February, 1998-99, Japan, USA and UK have been the top three countries in importing shrimps from India.

(e) Following are some of the difficulties being faced by exporters of shrimps in India :-

1. Due to public interest litigation in Supreme Court and due to the viral disease, the financial institutions have not been enthusiastic in extending loans to the shrimp farmers. The Insurance companies have also been hesitant to extend insurance to the aquaculture farms. This has adversely affected the production of shrimps through aquaculture, which has in turn reduced the availability of shrimps for exports.

2. The embargo imposed by USA on the import of Indian shrimps harvested through mechanical means on environmental grounds has created difficulties in the export of shrimps from India to USA. Because of this, the exporters had to export the shrimps along with a certificate from Marine Products Export Development Authority that shrimps were sourced from aquaculture or were harvested through artisanal means. The exporters because of the above reason, have to maintain separate physical stocks of shrimps sourced from different sources. The Dispute Settlement Body (DSB) of the WTO has, however, found the US embargo to be inconsistent with the GATT provisions. The USA have agreed to bring its law into total conformity with the WTO Ruling by 6/12/99.

3. After 18.12.1997, only the exporters having a HACCP (Hazard Analysis and Critical Control Points) based Quality Assurance System can export their fish and fishery products to USA.

4. Only the units as conform to the very stringent standards of food hygiene and safety as prescribed by European Commission (EC) and authorised by EC, can effect exports to European countries.

(f) The Indian shrimp exporters who have got the ISO 9000 certification are; (i) M/s. Accelerated Freeze Drying Company Limited, Taloja, Maharashtra; (ii) M/s. Choice Canning Co., Edacochin, Cochin, Kerala; (iii) M/s. Accelerated Freeze and Drying Company, Ezhupunna, Kerala, (iv) M/s. International Creative Foods, Aroor, Kerala; and (v) M/s. Innovative Marine Foods, Aroor Kerala.

[Translation]

Hill Allowance

3815. SHRI K. D. SULTANPURI : Will the Minister of FINANCE be pleased to state :

(a) the proportion by which the hill allowance are paid to Central Government employees in Himachal Pradesh;

(b) whether the employees working above five thousand feet are paid equal allowances;

- (c) if so, the details thereof;
- (d) whether the High Court has given any decision for these employees; and
- (e) if so, the names of the areas where the said decision is being implemented?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA) : (a) to (c) The rates of Special Compensatory Allowance (Hill Areas) admissible to the Central Government employees posted at all places (including places in Himachal Pradesh) which are located at an altitude of 1000 metres and above Mean Sea Level are as follows :-

Pay Range	Rate per month (Rs.)
Below Rs. 3000/- p.m.	100
Rs. 3000/- p.m. to Rs. 4499/- p.m.	140
Rs. 4500/- p.m. to Rs. 5999/- p.m.	240
Rs. 6000/- p.m. and above	300

(d) and (e) The details of the High Court decision, if any, are being ascertained.

[English]

Gold Import

3816. SHRI SAMIK LAHIRI : Will the Minister of COMMERCE be pleased to state :

- (a) the quantity of gold imported into the country during the last two years; and
- (b) the quantum of gold sold to jewellery exporters out of such imported gold?

THE MINISTER OF COMMERCE (SHRI RAMAKRISHNA HEGDE) : (a) and (b) Information is as follows :-

	(Quantity in Tons)	
Quantity of gold	1996-97	1997-98
Imported	338.190	626.394
Sold to jewellery Exporters	28.635	39.619

[Translation]

Deduction of Income Tax of Arrears

3817. SHRIMATI NISHA A. CHAUDHARI : Will the Minister of FINANCE be pleased to state :

- (a) whether the Government employees could show the amount or arrears accrued to them as a result of Fifth Pay Commission by splitting this amount in respective years in the Income Tax Returns filed with concerned Pay and Accounts Officers;

(b) whether these employees could be compelled to show the amount of expected arrears in current Income Tax returns;

(c) if so, the policy guidelines prescribed in regard thereto;

(d) whether there is any rule also to charge interest alongwith surcharge on income tax of current years alongwith the income tax deducted pertaining to the arrears;

(e) whether clearcut guidelines have been issued to Pay and Accounts Officers in this regard; and

(f) if so, the reasons for committing such irregularities while assessing the Income-tax?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA) : (a) and (b) Salary income, including arrears of salary, is subject to Tax Deduction at Source (TDS) at the time of payment even if such arrears pertain to the years other than the current year. However, in terms of S.89 of I.T. Act, the Govt. employees are entitled to relief in respect of arrears of salary having been received in any one financial year for more than 12 months on account of which income is assessed at a rate higher than that at which it would otherwise have been assessed. Further, as per Section 192 (2A) of I.T. Act, such employees claiming relief u/s 89 are required to furnish the details of such arrears in Form 10E to the person responsible for deduction of tax at source. Thereupon, the officer so responsible shall take into account the particulars so furnished and compute the relief and take it into account in making deduction of tax under sub-section (1) of Section 192 of the Income-tax Act.

(c) Apart from the statutory provisions in this regard annual TDS circular No.757 dated 21.10.1997 for financial year 1997-98 and No.771 for financial year 1998-99 issued by the Central Board of Direct Taxes clarify the position.

(d) There is no such rule to charge any interest at the time of deduction of tax at source.

(e) As per reply given in part (c) above.

(f) In view of the reply given above, there is no question of any irregularity as such.

[English]

Export of Readymade Garments

3818. SHRI MAGUNTA SREENIVASULU REDDY : Will the Minister of TEXTILES be pleased to state:

(a) the total export of ready-made garments/textiles/handlooms made during each of the last three years;

(b) whether there is any decline in export of the above items during 1997-98 and 1998-99;