

- (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;