

THE MINISTER OF TEXTILES (SHRI KASHIRAM RANA) : (a) Yes, Sir.

(b) A Statement is attached.

(c) to (e) Against sanctioned amount during 1997-98 Government of Tamil Nadu have reported utilisation of the amount released which was meant to take up construction of 1200 Workshed-cum-Houses. Other States have not so far reported utilisation of the amount released during 1997-98.

(f) No, Sir.

(g) Central assistance is released to the State Governments, including Government of Karnataka, on the basis of viable proposals received and the utilisation of earlier releases and there is no State-wise allocation of funds in the Budget.

Statement

State-wise details of funds sanctioned are as under :

Sl.No.	Name of the State	Amount sanctioned (Rs. in Lakhs)
1.	Andhra Pradesh	274.16
2.	Assam	79.17
3.	Arunachal Pradesh	100.62
4.	Karnataka	107.40
5.	Maharashtra	57.78
6.	Madhya Pradesh	200.00
7.	Nagaland	704.50
8.	Orissa	93.36
9.	Rajasthan	241.00
10.	Tripura	28.10
11.	Tamil Nadu	220.12
12.	West Bengal	192.50

Tax Exemption to Janmbhoomi Programme

2689. SHRI K. YERRANNAIDU : Will the Minister of FINANCE be pleased to state :

(a) whether the State Government of Andhra Pradesh has requested the Union Government for 100% tax exemption for donations made to the State Government for the Janmbhoomi Programme; and

(b) if so, the action taken by the Union Government thereon?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA) : (a) Yes, Sir.

(b) The matter is being processed by the Ministry.

Excise Duty on Coca Cola

2690. PROF. AJIT KUMAR MEHTA :
SHRI SURENDRA PRASAD YADAV
(JHANJIHARPUR) :

Will the Minister of FINANCE be pleased to state :

(a) whether attention of the Government has been drawn to the news-item captioned "Different Excise duties paid by Cola MNCs to be probed" appearing in the, *Economic Times*, dated January 29, 1998;

(b) if so, the facts of the matter reported therein;

(c) whether the Government propose to bring Coca Cola and Pepsi Cola companies at par in imposing the rate of excise duty on their soft drinks;

(d) if so, the details thereof; and

(e) if not, the reasons for this discrimination in realising the different excise duty resulting in loss of revenue to the Government?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA) : (a) Yes, Sir.

(b) It has come to the notice of the Department that M/s. Britco Foods Company Ltd., a subsidiary of M/s. Coca Cola has classified beverages bases/concentrates under sub-heading 3302.10 carrying 18% Central Excise duty whereas similar concentrates manufactured by Pepsi Foods Ltd., are being classified under sub-heading 2108.10 carrying 40% Central Excise duty. A Show Cause Notice was issued to M/s Britco Foods Company Ltd. proposing the classification of the beverages base/concentrate under sub-heading 2108.10. The jurisdictional Asstt. Commissioner in its adjudication order dated 10.7.97 held that the product in question is classifiable under sub-heading 3302.10. The Commissioner of Central Excise Pune has reviewed the order of Assistant Commissioner and has filed an appeal against this order with Commissioner of Central Excise (Appeals) on 6.5.98.

(c) Excise duty is levied on goods manufactured and produced in India and there is no difference in the rate of duty of identical products manufactured by Coca Cola and Pepsi Cola Companies.

(d) Question does not arise.

(e) As explained in reply to part (b) of the question, the Department has filed an appeal to recover the differential duty.