

May, 1997 by which the banks/financial institutions may write off the outstanding loans and interest of all borrowers, in the tourism, transport, small scale industry and trade sector in the State of Jammu & Kashmir whose original borrowings were less than or upto Rs. 50,000/- in each case.

(b) to (d) This scheme does not cover loans provided to Agricultural Sector. Further, inclusion of Agricultural Loans has not been agreed to as any "across the board" waiver of such loans would adversely affect the recovery climate and capacity of rural credit institutions to recycle funds.

(e) Does not arise.

#### Cases Against I.T. Evaders

2468. DR. ASIM BALA : Will the Minister of FINANCE be pleased to state:

(a) the number of cases against income-tax evaders have been filed till date;

(b) the number of persons found guilty and punished in this regard;

(c) whether the new plan proposed to be formulated by the Government to bring all tax evaders into the direct I.T.; and

(d) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE & INSURANCE): (SHRI KADAMBUR M.R. JANARATHANAN) : (a) and (b) The number of prosecutions launched u/s 276C(1) of the I.T. Act, 1961 for concealment of income were 210 in 1995-96, 291 in 1996-97 and 681 in 1997-98. The number of convictions obtained in respect of prosecutions u/s 276C were 10 in 1995-96, 7 in 1996-97 and 4 in 1997-98.

(c) and (d) Section 139(1) of the IT Act, 1961 was amended with effect from 1.4.97 to provide that a person, who at any time during the previous year fulfils any two of the following conditions, namely;

- (1) is in occupation of immovable property exceeding specified limits.
- (2) is the owner or the lessee of a motor vehicle.
- (3) is a subscriber to a telephone.
- (4) has incurred expenditure on travel to any foreign country for himself or any other person shall furnish a return of income.

In the Finance (No.2) Bill, 1998 the above scheme is proposed to be extended to cover credit card holdings and

membership of a club having entrance fee of more than Rs. 25,000. Any person who fulfils any one of the above six conditions shall be liable to file a return of income. These new provisions are expected to substantially enhance the number of tax-payers.

#### Use of Coal Royalty

2469. SHRI NARESH PUGLIA : Will the Minister of COAL be please to state:

(a) whether there are persistent demand that part of coal royalty given to State Governments should be spent on the development of the concerned affected districts;

(b) if so, whether the Government of Maharashtra has not spent even a single penny on the development of Chandrapur and Nagpur Districts where coal mines exist; and

(c) if so, the steps the Union Government propose to take in this regard?

THE MINISTER OF STATE OF THE MINISTRY OF COAL (SHRI DILIP RAY) : (a) to (c) Royalty on coal is a source of revenue for the State Government. The proceeds from royalty is credited to the Consolidated Fund of the State Government and any appropriation from such funds can be authorised by the State Legislature. Therefore any amount to be spent by the State Government from the proceeds of royalty on coal in the affected area depends on the decision of the State Government and the State Legislature. The Mines and Minerals (Regulation and Development) Act, 1957 provides for payment of royalty by the lessee to the lessor State Government but does not prescribe the manner of utilisation of the royalty proceeds. The Central Government, therefore, have no authority to intervene in this matter.

#### Tax Exemptions to VAC Trust

2470. DR. SUBRAMANIAN SWAMY : Will the Minister of FINANCE be pleased to state:

(a) whether a trust by name Venkatachalapathi Anna Chatram (VAC) Trust of Thanjavur District, Tamil Nadu enjoys tax exemptions under the category of public trusts devoted to religious charitable work;

(b) if so, the details of the Trust and the names of trustees;

(c) whether the Trust has filed income tax returns to qualify for the tax exemption; and

(d) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE & INSURANCE): (SHRI KADAMBUR M.R. JANARATHANAN) : (a) The trust had

been registered as an institution for public and charitable purposes and notified for exemption from income tax u/s 10(23C) (v) upto the assessment year 1991-92.

(b) The trust was created on 16-10-1866 by a written deed and it is a hereditary trust. The names of the trustees are G. Balakrishna Mudaliar, Sadagopa Mudaliar St. and Mannargudi.

(c) and (d) Returns of income were filed by the trust upto the assessment year 1992-93.

[Translation]

#### Rehabilitation of Textile Workers

2471. SHRI RAMDAS ATHAWALE:

SHRI DILEEP SANGHANI:

SHRI RATILAL KALIDAS VARMA:

Will the Minister of TEXTILES be pleased to state:

(a) the steps taken by the Government to rehabilitate the workers rendered jobless due to closure of textile mills in the country, particularly in Maharashtra and Gujarat;

(b) the details of the measures taken or proposed to be taken by the Government to make easy the functioning of the textile industry and to provide more facilities to this industry;

(c) whether the Union Government have extended any financial assistance to the State Governments for the purpose;

(d) if so, the details thereof, State-wise;

(e) whether the Government of Gujarat has submitted any request for rehabilitation of the displaced textile workers; and

(f) if so, the action taken by the Government in this regard?

THE MINISTER OF TEXTILES (SHRI KASHIRAM RANA) : (a) Government introduced the Textile Workers Rehabilitation Fund Scheme (TWRFS) to provide interim relief to workers rendered jobless due to permanent/partial closure of mills.

(b) Government has set up Board for Industrial and Financial Reconstruction (BIFR) to inquire into the working of sick industrial companies and to prepare and sanction, as appropriate, schemes for revival of such mills.

(c) and (d) Central Government has not provided any funds to the State Governments.

(e) and (f) Ministry of Industry have received two proposals from the Government of Gujarat for assistance from the National Renewal Fund (NRF) for restructuring

of the Gujarat State Textile Corporation Ltd. and Area Regeneration Scheme for closed textile mills, under liquidation. The Area Regeneration Scheme envisages measures including taking over of 19 closed textile mills through a State Government Ordinance; payment of legal dues of employees; together with assets restructuring and promotion of local enterprise; retraining of jobless employees; utilisation of assets of closed mills, etc.

The amount of assistance sought from the NRF for the above two proposals is Rs. 96.83 crores and Rs. 168.37 crores respectively. Assistance from NRF is available only for Voluntary Retirement Scheme in Central Public Sector Enterprises and Schemes for counselling, retraining and redeployment of rationalised workers.

#### Tourist Circuits in Madhya Pradesh

2472. SHRI KANTILAL BHURIA : Will the Minister of TOURISM be pleased to state:

(a) whether two tourist routes i.e. Indore - Onkareshwar - Maheshwar - Mandu - Ujjain and Gwalior - Shivpuri - Orchha - Khajuraho routes in Madhya Pradesh have been prescribed by the Government;

(b) if so, whether the Government propose to extend the tourist route Indore - Onkareshwar - Maheshwar - Mandu - Ujjain to Ratlam Mandasour to promote tourism;

(c) if so, whether the Madhya Pradesh Government has sent a proposal to the Union Government seeking additional financial assistance for this purpose; and

(d) if so, the details thereof and the time by which it is likely to be sanctioned?

THE MINISTER OF STATE IN THE MINISTRY OF TOURISM (SHRI OMAK APANG) : (a) Yes Sir. The following circuits in Madhya Pradesh have been identified for intensive development with the efforts of Central and State Governments and the private sector.

(i) Bhopal-Sanchi-Indore-Ujjain-Maheshwar-Onkareshwar-Mandu.

(ii) Gwalior-Shivpuri-Orchha-Khajuraho.

(b) No Sir.

(c) and (d) Does not arise.

[English]

#### Gratuity Ceiling

2473. PROF. P.J. KURIEN : Will the Minister of FINANCE be pleased to state:

(a) whether Fifth Pay Commission have recommended that gratuity payment should not be subject to any ceiling;