

(c) whether the Government have also taken decision in cases of other Public Sector Undertakings; and

(d) if so, the details thereof alongwith reasons in each case?

THE MINISTER OF COMMERCE (SHRI RAMAKRISHNA HEGDE): (a) and (b) In order to make the loan schemes of the Tea Board self supporting, the Government have decided, in principle, to allow the Tea Board to utilise the sum of the loan and interest instalments payable by the Tea Board annually to the Government, for operating the loan schemes. Under the proposed scheme, the surplus funds, if any, available with the Tea Board over and above the actual requirement for operating the loan schemes would be returned to the Government by the Board in that particular year. Likewise, in a particular year, if loan and interest payable by the Board to the Government is less than their requirement, funds to the extent of the deficit will be provided by the Government to the Tea Board by way of subsidy under Non-Plan funds.

(c) and (d) Tea Board, is a promotional autonomous organisation set up under the provisions of Tea Act, and not a Public Sector Undertaking. Therefore the decision taken in this case is relevant only to the Tea Board.

Definition of Family

5484. PROF. AJIT KUMAR MEHTA:

SHRI SURENDRA PRASAD YADAV
(JHANHARPUR):

Will the Minister of FINANCE be pleased to state :

(a) whether the definition of Family Under Section 10(5) of the Income Tax Act 1961 which stipulates the children without restriction in the number of children;

(b) whether it is also a fact that the number of children have been restricted to two while availing the LTC concession recently through amendment in Income Tax Rules;

(c) If so, the details thereof;

(d) whether the Government propose to withdraw such a amendment made in the I.T Rules which is ultra virus of the provisions made in the Act; and

(e) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE AND INSURANCE) (SHRI KADAMBUR M.R. JANARTHANAN). (a) Yes Sir. However, the provision explained in section 10(5) of the I.T. Act stipulates that travel concession or assistance received by an individual and his family in connection with his proceeding to any place in India is exempt for the provisions of the I.T Act, subject to such conditions as may be prescribed having regard to the travel concession for Central Government employees. The definition of 'family' given in the Explanation below section 10(5) has to be taken in the over all context of the section and

subject to the conditions contemplated in the main section namely that the concession is available having regard to the concession granted to Central Government Employees.

(b) No, Sir. The number of children have been restricted to *two only in respect of children born after 1.10.98*. The rule excludes cases of multiple births after one child in cases of birth after 1.10.98. The rule does not apply to children born before 1.10.98.

(c) By the I.T. (First Amendment) Rules, 1998, w.e.f. 1.10.1997, the exemption is not available to more than two surviving children on an individual after 1st October, 1998. However, this sub-rule does not apply in respect of children born before 1.10.98 and also in case of multiple births after one child, in case of such birth after 1.10.98.

(d) No, Sir.

(e) On the recommendation of Fifth Pay Commission the Central Government vide notification F.No. 31011/7/97-Estt. (A) dated 20.11.1997, amended the LTC Rules and also restricted these benefits to two surviving children w.e.f. 1.10.1998 in line with the policy of propagating small family norms. These restrictions are not applicable to existing children born before 1.10.98. In light of this notification Rule 2B was amended and two children norm was incorporated therein. Section 10(5) provides for I.T. concession subject to such conditions as may be prescribed having regard to the travel concession or assistance granted to the employees of the Central Government. Under section 295 of the I.T. Act, the CBDT is conferred with the powers to prescribe such additional conditions. The rule as amended is vires, as it is made under the powers assigned to the I.T Act and further as the condition stipulated in the notification is in conformity with the concession available to the employees of the Central Government which is one of the primary stipulative under the main section.

Industrial Sickness

5485. SHRI G. GANGA REDDY: Will the Minister of INDUSTRY be pleased to state :

(a) whether the Government propose to bring about a status paper on Industrial sickness in the country;

(b) If so, the time by which such a paper is likely to be brought out and placed before the Parliament; and

(c) the interim measures taken by the Government for tackling the growing problem of industrial sickness?

THE MINISTER OF INDUSTRY (SHRI SIKANDER BAKHT):
(a) No, Sir.

(b) Does not arise.

(c) The Government has taken a number of steps for revival of sick industrial units which, inter-alia, include, guidelines of Reserve Bank of India to Banks, amalgamation of sick units with healthy units and setting up of Board for Industrial and Financial Reconstruction (BIFR) under Sick Industrial