

Prime Minister and hon. the Welfare Minister to make certain modifications in the new industrial policy to guarantee employment opportunities to these people. Otherwise, there will be lot of discontentment among these communities which may result in avoidable unrest.

**SHRI RAM NAIK (Bombay):** Mr. Deputy Speaker, Sir, through you, I would like to invite the attention of the Minister of Finance to an important issue. There has been a levy of expenditure tax at the rate of 15 per cent on restaurants which are air-conditioned. But in a unique way of administration of this tax is being done in which the grocery shops which sell biscuits and chocolates or which sell tooty-fruity, they are being told that they are selling food items and because of that they come under the purview of Income-tax that is Expenditure tax.

I demand that the Government should make a categorical statement and see that only restaurants are charged the expenditure tax and not the grocery shops. Every grocery shop is selling biscuits and chocolates and tooty-fruity. These shops should not be harassed by the Income-tax Department. I wish to have a clarification from the Minister of Finance on this matter.

**MR. DEPUTY SPEAKER:** We will take up now papers to be laid on the Table of the House.

*(Interruptions)*

13.08 hrs.

#### PAPERS LAID ON THE TABLE

*[English]*

**Leaders of Opposition in Parliament (Allowances, Medical and Other Facilities) Second Amendment Rules 1991 etc.**

**THE MINISTER OF STATE IN THE MINISTRY OF CIVIL AVIATION AND TOUR-**

**ISM (SHRI M.O.H. FARROK):** On behalf of Shri Ghulam Nabi Azad: Sir, I beg to lay on the Table—

(1) A copy of the Leaders of Opposition in Parliament (Allowance, Medical and Other Facilities) Second Amendment Rules, 1991 (Hindi and English versions) Published in Notification No. G.S.R. 656 (E) in Gazette of India dated the 31st October, 1991 under sub-section (3) of section 10 of the Salary and Allowance of Leaders of Opposition in Parliament Act, 1977 alongwith a corrigendum thereto published in Notification No. G.S.R. 719 (E) in Gazette of India dated the 5th December, 1991.

(2) A statement (Hindi) and English versions) showing reasons for delay in laying the papers mentioned at (1) above. [Placed in Library, See No. LT-1002/91]

**Notification under Public Liability Insurance Act, 1991 and Annual Report of and Review on the Working of Central Pollution Control for 1990-91 etc.**

**THE MINISTER OF STATE IN THE MINISTRY OF HEALTH AND FAMILY WELFARE (SHRIMATI D.K. THARADEVI SIDDHARTHA):** On behalf of Shri Kamal Nath:

Sir, I beg to lay on the Table—

(i) A copy of the Public Liability Insurance (Amendment) Rules, 1991 (Hindi and English versions) published in Notification No. G.S.R. 596 (E) in Gazette of India dated the 20th September, 1991 under sub-section (3) of section 23 of the Public Liability Insurance Act,