

SHRI H. N. MUKERJEE: May I know if the Government is aware that in Goa already the Tatas have put up a very sumptuous hotel-cum-cottage complex at what is reported to be the finest site which was let go off by the Government and in the competition they have failed entirely in so far as the Tatas are concerned. Why is it that our public sector behaves so inefficiently in this kind of way?

SHRI SURENDRA PAL SINGH: It is true that the Tatas have put up a hotel complex in Goa. But to say that we have lost in the race is not correct. There are a large number of beaches in Goa which require to be developed. The I.T.D.C. is putting up a hotel complex there very soon.

SHRI M. KATHAMUTHU: May I know from the hon. Minister whether the delay in the execution of the scheme is due to non-availability of land for the purpose and that the Government of Goa has not been able to secure the land?

SHRI SURENDRA PAL SINGH: The location of the site has been earmarked by the I.T.D.C. and a request has been made by them to the Government of Goa to acquire the land as early as possible. It is true that the Government of Goa is faced with certain difficulties. We have been assured that they are taking steps and the land will be acquired very soon.

Demand for Rationalisation of Structure of Excise Duty

*329. **DR RANEN SEN:** Will the Minister of FINANCE be pleased to state:

(a) whether Bengal Chamber of Commerce and Industry has demanded rationalisation of the structure of excise duty; and

(b) if so, Government's reaction thereto?

THE MINISTER OF STATE IN-CHARGE OF THE DEPARTMENT OF REVENUE AND BANKING (SHRI PRANAB KUMAR MUKHERJEE): (a) The Bengal Chamber of Commerce and Industry has sent a representation to the Finance Minister making certain suggestions regarding excise duties.

(b) The Hon'ble Member will no doubt appreciate that Government's reaction to the suggestions made by the Chamber on taxation matters cannot be disclosed at this stage. As regards procedural matters the position is as under:

Extension of provisions of rule 56A of the Central Excise Rules.—Provisions of Rule 56A of the Central Excise Rules are used selectively and cannot be widened to cover all items of industrial consumption.

*Warehousing—*There are special considerations in respect of the commodities presently entitled for this facility. It is not possible to extend this facility to other commodities at present

*Valuation—*Valuation rules have been revised only recently. Detailed instructions have been issued to cover various situations and the position is kept under review.

DR. RANEN SEN: The Hon. Minister has taken shelter behind the fact that in the public interest or some other interest, the suggestions made by the Bengal Chamber of Commerce cannot be disclosed. I don't know why, because the newspapers have already reported it. May I know whether it is a fact that Mr Bhutalia, President of the Bengal Chamber of Commerce has made a suggestion to the Finance Ministry that instead of the present system of levying central excise tax on whole-sale prices, they should be levied on value after tax? May I know whether the Government is aware of this fact and, secondly, if the Government is aware

of it, may I know what is the reaction of Government to this suggestion?

SHRI PRANAB KUMAR, MUKHERJEE: I cannot give the reaction of the Government in the pre-budget session like this. That is why I told the Hon. Members and the House that I cannot disclose the reactions of the Government to proposals regarding taxation. I am not taking shelter under any other thing.

SHRI INDRAJIT GUPTA: But you can tell us the proposals Dr. Sen wanted information whether there is any proposal from the Chamber of Commerce

SHRI PRANAB KUMAR MUKHERJEE: The Hon. Member is aware of the representations made by the Bengal Chamber of Commerce; it has come in the papers

MR. SPEAKER: Can you give any broad details?

DR. RANEN SEN: This suggestion was made long ago. Now it is pre-budget time, but the suggestion was made several months ago. So, the budget has nothing to do with it

However, my second question is whether it is a fact that they have said that if tax is imposed after, then there will be more production in each unit since now there is resistance from the consumer because of the high prices due to the present system, whereas the price will then be less and the public will be able to purchase goods as they like?

Secondly, I would like to know whether they have suggested any simplified procedure of tax administration or not.

SHRI PRANAB KUMAR MUKHERJEE: So far as the procedure part is concerned I can give my reaction but so far as the suggestions regarding tax on individual items

and the over-all taxation policy are concerned, I cannot disclose my reaction.

Regarding the procedure, this has been a constant endeavour and we have already taken certain measures. We have given the reaction of Government regarding the application of Rule 56A, regarding valuation and regarding warehousing facilities and I have given our reaction that these suggestions are not acceptable to us.

Remittances received from Abroad by Voluntary Organisations in India

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*331 **SHRI DEVENDRA SATPATHY:**
SHRI ANADI CHARAN DAS:

Will the Minister of FINANCE be pleased to state:

(a) whether some voluntary organisations in this country are receiving remittances from foreign countries either in the name of the organisation or in the name of individual office bearers;

(b) if so, the names of such organisations and the amount of assistance received by them in the year 1975-76, and

(c) the names of the countries from which the assistance was received?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI-MATI SUSHILA ROHATGI): (a) Several organisations in India are known to receive remittances from foreign countries.

(b) and (c). The term "voluntary organisation" is too broad and could cover a very large number of organisations, both big and small, working in various fields, and therefore, it is exceedingly difficult to make a list of all such organisations. Secondly, the Reserve Bank can compile information only in respect of remittances received in excess of Rs. 10,000 individually as, under the current