of certain items of mica export trade by Mica Trading Corporation; and

(b) if so, the broad details thereof and what action has been taken against such factories?

THE DEPUTY MINISTER IN THE MINISTRY OF COMMERCE (SHRI VISWANATH PRATAP SINGH): (a) and (b): Government are not aware of lock out of factories owned by big exporters of mica. However, some reports of unemployment of mica processing labour have been received. The problem is receiving Government's attention.

Rebate got by Hindustan Lever Research and Development Section.

\*787. SHRI C. K. CHANDRAPPAN: SHRI S. M. BANERIEE:

Will the Minister of FINANCE be pleased to refer to the reply given to Started Question No. 305 on 12th March, 1975, regarding rebate got by Hindustan Lever Research and Development Section and state:

- (a) whether an enquiry by Government has already been ordered to find out how the Central Board of Direct-Taxes had granted more than the claimed rebate for capital expenditure on research and development to Hindustan Level Limited; and
- (b) if so, whether pending the outcome of this enquiry, Government have asked Hindustan Lever Limited not to remit any amount to their principals at London, Messis. Unilever?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI PRANAB KUMAR MUKHER [EE): (a) In the assessment year 1972-73 M/s. Hindustan Lever Ltd. had been allowed a deduction of Rs. 18.04 lakhs in respect of capital expenditure on scientific research activities on by them related to their business. The assessee company had also claimed a deduction of Rs. 13.04 lakhs, Under the provisions of Income-tax Act, 1961, deduction on capital expenditure incurred prior to 1-4-1967 was to be allowed over a period of 5 years, i.e. 20% each year, and entire capital expenditure incurred on scientific research related to the business of the taxpayer after 51-3-1967 was to be allowed in the year in which such expenditure was incurred. In view thereof, in the assessment year 1972-78, M/s. Hindustan Lever Ltd. was allowed a deduction of Rs. 12.31 lakhs (being the concise figure of Rs. 12.30,597) in respect of the capital expenditure incurred in the previous year relevant to the assessment year 1972-78 and a sum of Rs. 74,945 being the fifth instalment of the capital expenditure on scientific research incurred prior to 1-4-1967.

(b) Does not arise.

## रतद्रीयकृतवेंकों की आय/लाभ

\*788. श्री नरेंद्र सिंहः श्री अटल विहारी वाजपेयीः क्या विस्त मंत्री यह बताने की क्रया वरेंगे किः

- (क) राष्ट्रीयकृत बैंक तथा पांच बड़े प्राइवेट बीकों में से प्रत्येक की गत तीन वर्षों में, वर्षवार, कुल आय, आभ तथा आय में लाभ की प्रतिशतता का विवरण क्या है:
- (ख) जिन बैंकों में लाभ की प्रति-शतता गिरी है; उनमें इस गिरावट के कारण क्या हैं; और
- (ग) जिन बैकों में लाभ की प्रति-शतता में वृद्धि हुई है उनमें इस वृद्धि के कारण क्या हैं?

विस्त मंत्रालय में उपमंत्री (शीमती मुशीला रोहतगी):(क)से(ग):एक विवरण सभापटल पर रखा जा रहा है। ग्रन्थालय में रखा गया। [दिखिये संख्या LT-9517/75]

Officers of M.M.T.C. who visited Abroad

- \*789. KUMARI KAMLA KUMARI: Will the Minister of COMMERCE be pleased to state:
- (a) whether the Minerals and Metals Trading Corporation is running in loss