

cum-Life Assurance Scheme enables employers to provide not only gratuity on retirement but also higher death benefit based on the anticipated total service of the employee upto the retirement date and thereby provides an element of insurance protection even while in active service.

The Group Gratuity-cum-Life Assurance Scheme has been introduced in 179 commercial industrial and other institutions both in the private sector as also in public sector all over the country. In particular the schemes are in operation in large public sector institutions like Gujarat State Road Transport Corporation, Maharashtra State Road Transport Corporation, Mysore State Road Transport Corporation, Canara Bank, Bangalore Municipal Corporation, Gujarat State Finance Corporation and Hindustan Antibiotics. L. I. C. is taking steps to popularise the Group Gratuity-cum-Life Assurance Scheme among the employers and to introduce it in as many institutions as possible. Recently, the L. I. C. has substantially reduced the premium rates, liberalised the terms of profit-sharing and simplified the underwriting procedures under group schemes thereby making the Group Gratuity-cum-Life Assurance Scheme more attractive.

Study on Tax Structure and Distribution of National Income

*892. SHRI SHYAMNANDAN MISHRA : Will the Minister of FINANCE be pleased to state :

(a) whether any study is being made to measure the effect of tax structure on the levels of distribution of income and its efficacy as an instrument to bring about a shift in the distribution of national income ; and

(b) whether there is any cell in the Ministry for a study of this kind ?

THE MINISTER OF FINANCE (SHRI YESHWANTRAO CHAVAN) : (a) and (b). While the efficacy of progressive taxation as an instrument, which brings about changes in income distribution, is not in doubt, the inadequacy and the limitations of tax data however, inhibit drawing any precise conclusions about the extent of redistribution effected due to the operation of the tax instrument.

Despite this handicap, periodical studies are, however, undertaken by official as well as private research organisations to measure, even if approximately, the effect of tax changes on income distribution. In the Ministry of Finance, the Central Board of Direct Taxes and the Economic Division in the Department of Economic Affairs are mainly responsible for carrying out such studies.

चतुर्थ पंचवर्षीय योजना में नये विश्वविद्यालयों की स्थापना

*893. डा० लक्ष्मीनारायण पांडे : क्या शिक्षा और समाज कल्याण मंत्री यह बताने की कृपा करेंगे कि :

(क) चतुर्थ पंचवर्षीय योजना में देश में केन्द्रीय सरकार द्वारा कितने अतिरिक्त विश्व-विद्यालय स्थापित करने का प्रस्ताव किया गया है ; और

(ख) ये विश्वविद्यालय कहा स्थापित किए जायेंगे ?

शिक्षा और समाज कल्याण तथा संस्कृति विभाग में उप-मन्त्री (श्री डी० पी० यादव) :

(क) और (ख). इस समय भारत के उत्तर-पूर्वी पहाड़ी क्षेत्र के हेतु चौथी पंचवर्षीय योजना के दौरान एक केन्द्रीय विश्वविद्यालय की स्थापना के सम्बन्ध में एक प्रस्ताव विचाराधीन है ।

Punishment to Income-Tax Officers for Accepting Bribes

*814. SHRI JYOTIRMOY BOSU : Will the Minister of FINANCE be pleased to state :

(a) the names and designations of Income-Tax Officers in each State, who were arrested and punished for taking bribes during the last one year ; and

(b) the total amount of money involved ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH) : (a) and (b). There is no case of any Income-Tax Officer who was arrested as