

(b) if so, at what intervals ; and

(c) if not, whether there is any check that the exemptions are not abused ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH) : (a) to (c). Exemptions provided under the Income-tax Act are broadly of three types :—

- (1) Exemption available to bodies or associations because of the very nature of these institutions where the income earned does not form part of the total income. This exemption is available to institutions like hospitals and educational institutions not run for purposes of profit. These bodies do not have to file either their returns of income or present their accounts to enjoy exemption under the Income-tax Act.
- (2) Exemption to institutions whose income also does not form part of their total income under the Income-tax Act, only when certain statutory conditions are fulfilled. Under this category exemption is available to certain notified sports bodies, professional associations, etc. The information regarding the periodicity of checking of accounts of these institutions is not readily available. It will have to be collected from the field officers from all over the country and would take considerable time. If the Hon'ble Member has some specific institutions in mind, the information in respect of them will be collected and laid on the Table of the House.
- (3) Incomes of religious or charitable trusts derived from property held under trust or income from voluntary donation provided certain statutory conditions are fulfilled are exempt from tax. Prior to 1.4.1971 the exemption certificate in these cases was initially made valid for only one assessment year. The accounts of the first year were scrutinised and the certificates were

then renewed once in every three years after careful examination of the whole case. With effect from 1.4.1971, all such trusts, institutions or associations have to file their returns of income u/s 139(4A) of the Income-tax Act, 1961 annually. The accounts can now, therefore, be examined every year.

उत्तर प्रदेश के पहाड़ी इलाकों के छात्रों को विश्वविद्यालय अनुदान आयोग की छात्रवृत्तियां

*584. श्री नरेन्द्र सिंह बिष्ट : क्या शिक्षा और समाज कल्याण मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या विश्वविद्यालय अनुदान आयोग स्नातकोत्तर अध्ययन और शोधकार्य के लिए आसाम, नेफा, नागालैंड और मेघालय के पहाड़ी इलाकों के छात्रों को विशेष छात्रवृत्तियां देता है ;

(ख) यदि हां, तो उक्त छात्रवृत्तियां किस आधार पर दी जाती हैं ; और

(ग) क्या सरकार का विचार उत्तर प्रदेश के पहाड़ी क्षेत्रों के छात्रों पर भी उक्त योजना लागू करने का है और यदि हां, तो कब से ?

शिक्षा और समाज कल्याण मंत्रालय तथा संस्कृति विभाग में उप-मंत्री (श्री डी० पी० यादव) : (क) जी हां ।

(ख) छात्रवृत्तियां विश्वविद्यालय अनुदान आयोग द्वारा इसी उद्देश्य के लिए गठित की गई प्रवरण समिति की सिफारिश पर दी जाती हैं । असम, नागालैंड, मणिपुर और नेफा के पहाड़ी क्षेत्रों के वास्तविक निवासी जिनके पास पहली या दूसरी श्रेणी की स्नातक डिग्री है, वे उत्तर-स्नातक अध्ययन के लिए छात्रवृत्ति पाने के पात्र हैं, और जिनके पास पहली या दूसरी श्रेणी की मास्टर डिग्री है, वे डॉक्टर

द्विती के शोध कार्य के लिए अवर शोध शिक्षा-वृत्ति पाने के पात्र है।

(ग) अभी ऐसा कोई प्रस्ताव विचारा-धीन नहीं है।

Indo-U S. Text Book Agreement

*585. SHRI R. P. DAS : Will the Minister of EDUCATION AND SOCIAL WELFARE be pleased to state :

(a) the main features of the Indo-U.S. text book agreements and the scheme under which text books are published in India ;

(b) the total number of books published to date ; and

(c) the precautions which are taken to prevent the flooding of U.S.A. propaganda material in the guise of text books ?

THE DEPUTY MINISTER IN THE MINISTRY OF EDUCATION AND SOCIAL WELFARE AND IN THE DEPARTMENT OF CULTURE (SHRI D. P. YADAV) : (a) to (c). The Joint Indo-American Standard Works Programme was initiated in 1961 with the object of meeting the rapidly growing demand for reasonably priced American books in various disciplines both for purposes of reference and for use as text books in colleges and universities in India.

2. A Joint Indo-American Text Book Board comprising representatives of each side with Education Secretary of India as the Chairman was set up in 1961 to lay down the broad policy within which the U.S.I.S. was to operate on the scheme.

3. List of suitable American books are suggested to the Ministry of Education and Social Welfare by the USIS and USAID on the basis of selections made from lists submitted by the Indian publishers who have working arrangements with the U.S. publishers, after a survey of the requirements of the country and of the possibility of sales of these books in India. These lists are scrutinised first by USAID experts and then referred to the Ministry of Education and Social Welfare. That Ministry in turn

consults the University Grants Commission in regard to the assessment of books on Humanities and Sciences ; the Ministry of Food and Agriculture in regard to the assessment of books on Veterinary and Agricultural Science ; Technical Education Division for books in Business Management, Engineering and Technological subjects and experts designated by the Director General of Health Services for Medical books. The books considered suitable for Indian educational purposes are then approved by the Ministry. USIS or USAID provide subsidy from out of PL 480 funds to the concerned Indian publisher to reprint the U.S. book and price them about 1/5th or 1/6th of the price of the original U.S. edition.

4. 1188 titles have been published under this programme from its inception in 1961 to date.

5. As is apparent from paragraph 3 above the titles are scrutinised by the educational experts from the stand-point of their suitability, usefulness and possible demand among university students in India. The question of flooding of U.S.A. propaganda material in the guise of text-books therefore does not arise, under this scheme.

6. The Joint Indo-American Text Book Programme came into operation in 1961 by an exchange of Aide Memoir between the Government of India in the Ministry of Education and Social Welfare and the American Embassy in India. The main features of the programme are as follows :

(a) The Ministry of Education will clear the titles before these can be taken up for reprinting under the programme.

(b) Contracts would be entered into with publishers of standing who have secured the necessary copy-right with regard to publication of the mutually agreed list.

(c) Royalty payments will not exceed 10% of U.S. copy per Indian reprint sold and the amount of