

दिल्ली में ही देखिए, दूर नहीं जाना पड़ेगा, में जाएगा। तो सरकार को जरूर इस पर सचेतन मंडी हाउस में तरह-तरह की संस्थाओं को होना चाहिए, अगर सचमुच में भारत की जगह दे रखी है और वहां व्यापार हो रहा है कला और संस्कृति की रक्षा करनी है नहीं तो कला के नाम पर। तो क्या इस तरह का कोई फिर डिस्को कला तो आ ही रही है। अगर इन्फ्रास्ट्रक्चर उसके लिए होना, कोई सेफ्टी उसी को बढ़ावा देना है तो यह सब करने की कोई वॉल्व होगा कला क्षेत्र के लिए? वह होना जरूरत नहीं है। धन्यवाद।

चाहिए। मुझे नहीं मालूम सरकार की क्या मंशा है लेकिन कला क्षेत्र के लिए एक सेफ्टी वॉल्व होना चाहिए ताकि ये संस्थाएं आगे बढ़कर बेकार न हो जाएं।

THE VICE-CHAIRMAN (SYED SIBTEY RAZI) : Hon. Member, at 5.30 there is a statement to be made by the Finance Minister. May I request you to conclude within two or three minutes?

SHRIMATI KAMLA SINHA : Yes, I am concluding.

मेरे पूर्व बचता ने अपने इलाके, अपने परिवार और अन्य इलाकों और अपने जिले के आसपास की लाइब्रेरी आदि के बारे में कहा। मैं बिहार की हूँ। मुझे याद आया, पटना जिले में एक गांव है भरतपुरा। वहां के जो जमींदार लोग थे उन्होंने अपने परिवार में एक लाइब्रेरी बनाई। मैंने देखा है उस लाइब्रेरी को। आज भी उसको थोड़ी सी जमीन दे रखी है और देखभाल करने के लिए कुछ लोगों को रखा है लेकिन उस लाइब्रेरी में कुछ पुस्तकें और कुछ चित्र अमूल्य हैं और वह मूल प्रति है, सारे हिन्दुस्तान में कहीं नहीं है। तो सरकार को पूरे देश में जहां कहीं इस तरह की चीजें हैं, उसका एक बंधोरा बनाना चाहिए। बंधोरा बनाकर उसकी सुरक्षा का इंतजाम करना चाहिए क्योंकि मैं जब गई थी भरतपुरा पिछले साल तो लोगों ने मुझ से कहा कि बहुत-दिन हम ये बंधोरा उठा नहीं सकेंगे। आए दिन भूति, पुस्तकें, चित्र आदि चोरी होले रहते हैं। हम नहीं जानते हम कब तक इनको बचा पाएंगे। हमारी यह अमूल्य निधि विदेश चली जाएगी, किसी के घर में चली जाएगी और विदेशी चोरबाजारियों के हाथ

STATEMENT BY MINISTER

Income-tax Exemption to National Backward Classes Finance and Development Corporation and Similar State Corporations

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : Sir,

The National Scheduled Castes and Scheduled Tribes Finance and Development Corporation and the various State level Scheduled Castes and Scheduled Tribes Development Corporations enjoy exemption from income-tax under the provisions of section 10 (26B) of the Income-tax Act. There is no parallel provision in the Act exempting the income of similar bodies engaged in promoting the interests of backward classes.

The National Backward Classes Finance and Development Corporation has been set up as a wholly owned Government company for promoting the interests of members of Backward Classes. Some States have also set up similar corporations for the benefit of Backward Classes. Considering the importance of these corporations in promoting the interests of Backward Classes, I have pleasure in announcing the Government's decision to provide income-tax exemption on the income of these corporations. The income-tax exemption will apply from financial year 1992-93 i.e. assessment year 1993-94 and onwards.

Necessary amendment in this regard will be proposed through the next Finance Bill.

SHRI ASHIS SEN (West Bengal) : Sir it is a very good proposal that some income-tax exemption provision is being made by the Government as regards the corporations which are intended for the development of Backward Classes. What will be the anticipated amount on account of this exemption ? That is one part. This exemption is all right because it is for a good cause.

Secondly, what about the recovery of income-tax ? Though it is not strictly connected with it, I feel that there is a huge amount of arrears. So many individuals, corporate bodies and film stars are in arrears. It is coming in the newspapers every now and then. I am, no doubt, interested in this exemption proposed for Backward Classes Corporations or for some cultural organisation about which we have discussed a little earlier or for similar institutions. But what about the revenue? That is why I am asking what the amount exempted is under this provision. What about the recovery part ? This is a most important question. Here incidentally come the salary earners and the wage earners. During last Budget discussion we discussed a lot about it. Even now there is no movement on the part of the Government. The rate of inflation is going up. The cost of living is going up. But so far as the fixed wage earners are concerned, the relaxation or exemption limit is Rs. 28,000 which has been decided earlier. This has not been considered yet. I would like to say that when you give this type of exemption for a good cause, it will also be a good cause if the exemption limit for the salary earners and fixed wage earners is raised. I am more interested in the recovery of outstanding income-tax from the defaulters which runs into hundreds and thousands of crores of rupees. What about it ? If a certain clarification is given by the Minister, I think, the House will be thankful to him. As far as this statement is concerned I would like to know what the amount exempted is.

SHRI V. NANAYANASAMY (Pondicherry) : Mr. Vice-Chairman, Sir, I congratulate the hon. Minister of State for Finance for giving this income-tax exemption to the

Backward Corporations, whether Central or State. I think the privilege is being enjoyed by other corporations like the Scheduled Castes corporations. Sir, now the situation has come when the Central Government and the State Governments have to concentrate on developing the backward classes and also the Scheduled Castes and the Scheduled Tribes. The Minister of State for Finance has taken a very good decision. The Minister has said in his statement, "The income-tax exemption will apply from the financial year 1992-93, i.e. assessment year 1993-94 onwards." The Minister has also said, "Necessary amendment in this regard will be proposed through the next Finance Bill."

I would like to know from the hon. Minister two or three things. One is about recovery. Here I would like to thank the hon. Minister for having given promotion to "some of the Income-Tax Officers for the purpose of recovering income tax. It was due for a very long time. It was done on the assurance of the Finance Minister also on the recommendations of the Public Accounts Committee. Sir, many hon. Members have expressed their concern about income-tax evasion. It is a very important issue. Of late I have not seen any raids on industrial houses and big business houses, as was done earlier. I would like to know from the hon. Minister how much income-tax arrears have been recovered in the last financial year. I would also like to know how many raids have been conducted. I have found in a report that more than Rs. 94000 crores of back money has been generated in the country. Unless you take effective steps and unearth the black money, this problem cannot be solved. I would like that immediate steps should be taken to recover the black money. That is number one. My second point is about the exemption which has been claimed by the Government servants. This demand has been partially accepted by the Government. Their demand was that the income tax limit should be raised to Rs. 48000. You have been doing it in a phased manner. It has been hurting the wage earners. You have got avenues under the new liberalised policy to collect income tax and various other

taxes. But taxing the salaried class is totally unwarranted. Therefore, the income tax exemption limit should be raised. There was an announcement that the Government is going to increase the ceiling on bonus from Rs. 2500 to Rs. 3500. But it was not done because of the elections. Now peons and attendants are also crossing this limit. I don't know why it has not been done so far. Now that the elections are over, the hon. Minister can announce it. It will help the salaried class. It has been their burning problem for the last so many years. That aspect also should be taken care of. They have been utilising funds for various public purposes. Some of them have created trusts for evading income tax. They form trusts for the sole purpose of evading income tax. This needs to be removed. These are the suggestion I wish to make to the Minister.

श्री सत्य प्रकाश मालवीय (उत्तर प्रदेश):
माननीय उपसभाध्यक्ष जी, पिछड़े वर्गों के हित के लिये जो वित्तीय आयोग है, जिसके बारे में मंत्री जी ने कहा है कि जिसको केंद्रीय सरकार ने स्थापित किया है और कुछ राज्य सरकारों ने भी जो ऐसे आयोग स्थापित किये हैं, उनको 1992-93 के वित्तीय वर्ष में अथवा पर छूट दी जायेगी, इसका मैं स्वागत करता हूँ। किन्तु इसके साथ ही मैं यह भी जानना चाहता हूँ कि कौन-कौन से राज्य ऐसे हैं जिन्होंने इस प्रकार के आयोग की स्थापना की हुई है और कौन-कौन से राज्य ऐसे हैं जिन्होंने इस प्रकार के आयोग की स्थापना नहीं की है ?

दूसरी, मेरी यह भी मांग है, जैसा कि अभी मानवीय सदस्यों ने इस प्रश्न को उठाया कि आपका जो फाइनेंस बिल आयेगा, उसमें जो ऐसा प्रावधान होगा उसका तो रवानग होना लेकिन आज महंगाई के कारण जो वेतन-भोगी कर्मचारी और अधिकारी है वे बहुत पीड़ित हैं। इसलिये मेरी मांग है कि इनकम टैक्स की छूट जो इस समय 28 हजार है उसको आप, जब अगला फाइनेंस बिल लायें उसमें कम से कम 60 हजार रुपये तक जरूर करिये, जिससे

जो वेतन-भोगी कर्मचारी है, उनको कुछ राहत मिल सके। धन्यवाद।

SHRI N. GIRI PRASAD (Andhra Pradesh) :
As far as the statement is concerned, it is most welcome. But regarding our experience with previous announcements of income-tax exemption for the Scheduled Caste and Scheduled Tribes Finance and Development Corporations, I am not very sure about it. I would like to know how much was the amount that was given as relief to these Corporations. I feel, whenever Government announces any such policy, it should clearly state the amount that is involved. Whatever it may be, I support it. But there is another long-standing demand of the employees of the general income tax payer. They have been demanding that the ceiling limit be raised to Rs. 50,000. Now-a-days, the salary as such may be big, but when compared to the inflationary trend in the economy, it is very small. In view of this, there was this persistent demand from the taxpayers. At the time of making the Budget speech, the hon. Finance Minister kept escaping from answering this point by taking advantage of the State Government's position in this regard. He said that if we increase the ceiling limit, the financial position of the State Governments would be adversely affected and hence he was not inclined to accept it. The State Governments could have opposed it. But did the Government consult the State Governments in this respect. The State Government could be compensated in some other form. But you cannot say that the State Government would object and thus penalise certain sections of people who are adversely affected, especially the low income groups. It is time to consider their long-standing request and see that the pressure of tax on the low income group is reduced.

DR. YELAMANCHILI SIVAJI (Andhra Pradesh) : Sir, while welcoming the announcement of the hon. Minister, when it was listed that the hon. Minister would announce an important concession under the Income Tax Act, we expected much from the hon. Minister and it proved to be a damp squib because as far as my knowledge goes, whether it is the Sche-

duled Castes Welfare Corporation or the Scheduled Tribes Welfare Association or the Backward Classes Welfare Corporation, they are all welfare corporations and they are not profiteering corporations. So, no such corporation, especially the Scheduled Castes, Scheduled Tribes and Backward Classes Welfare Corporations earn profits. So, it is nothing but hypocrisy. No Backward Classes Welfare Associations in any State earn profit and there is no question of paying cash. So, I would like to know from the hon. Minister as to what the financial commitment of the Government is through this announcement of extending a similar concession as he has done to the Scheduled Castes Welfare Corporations and what the tax component that was exempted for the Scheduled Castes Welfare Corporations in various States is. What is the estimated cost by way of exemption for the Backward Classes Welfare Corporations in various States ?

Sir, I would like to add that there is no coordination among the various wings of the Government. I may take this opportunity to bring to the notice of the august House the recent case pertaining to the Tobacco Board, a wing of the Commerce Ministry. Recently, it was assessed that it should pay tax to the tune of Rs. 5.5 crores of rupees against which the Tobacco Board filed an appeal. And the Appellate Tribunal at Hyderabad rejected its case and, thereby, the Income Tax Department attached the bank accounts of the Board. It is a recent occurrence. Last week, the Income Tax Department attached the accounts of the Board. So, a situation has been created by one wing of the Government to see to it that the functioning of another wing of the Government has come to a standstill. We represented the matter to the Minister and the Minister was good enough to defreeze it. But the order did not percolate to the lower level. Till now, the accounts are not defrozen and the Tobacco Board is still suffering. So, if the Government functions with so much of lack of coordination between one wing and another wing, I am very much afraid that this hypocrisy will continue. Probably, in view of the election results of the

recently concluded byelections in Uttar Pradesh and other States, the Government has been stimulated to give this concession with actually doesn't give any relief. Thank you very much.

SHRI JOHN F. FERNANDES (Goa) : Mr. Vice-Chairman, Sir, I want to compliment the Minister for taking this right decision. Sir, it is stated in the statement that the main beneficiaries of this are the Scheduled Castes and Scheduled Tribes Finance and Development Corporations. In the States, we have other corporations catering to other backward classes. We do not have a concentration of Scheduled Castes and Scheduled Tribes in our state. I would like to know from the hon. Minister whether these other Backward Classes Financial and Development Corporations will also be benefited by this tax exemption. The hon. Minister has also mentioned that this exemption will be in respect of their profits. May I know whether he has the figures about the profits made by these corporations ? How much has the Government to forego by the said exemption ? And, thirdly, the Government is giving a lot of benefits to these organisations. I would like to know whether the Government will issue a direction to these corporations to see to it that they ramify into the rural areas. At the moment, they are concentrating in the urban areas and these facilities are being misused by the other people who do not belong to that segment of the society. So, I would like to know from the hon. Minister whether this direction will be issued so that these corporations extend their branches into the villages also to serve the people in the rural areas.

THE VICE-CHAIRMAN (SYED SIBTEY RAZI) : Shri Moolchand Meena. Not present. Shri Brahmadeo Anand Paswan.

श्री ब्रह्मदेव आनन्द पासवान (बिहार) : इस सदन के उच्च सिंहासन पर असीन उपसभाध्यक्ष जी, हमारे राज्य मंत्री, हमारे जनसेवक, जननायक, साथ ही सत्ता के निर्देशक संसदगण, आज यह वक्तव्य राष्ट्रीय अनुसूचित जाति, अनुसूचित जनजाति वित्त एवं विकास निगम के संदर्भ में

आया है। इस निगम की स्थापना 8 फरवरी, 1989 को कम्पनी अधिनियम 1956 की धारा 25 के अधीन एक सरकारी कम्पनी के रूप में की गयी थी। निगम की स्थापना का मुख्य उद्देश्य अनुसूचित जाति तथा अनुसूचित जनजाति के सदस्यों की आर्थिक उन्नति तथा विकास एवं वृद्धि करना है विशेषकर उन लोगों की जिनके परिवारों की आय गरीबी की रेखा से दृग्गनी नीचे है। उसके लिए की गयी है। निगम की अंश पूंजी अभी मात्र 125 करोड़ रुपये है जो केन्द्रीय सरकार द्वारा वित्त पोषित एवं नियंत्रित होती है। हरिजनों को आदिवासियों को मात्र 35-35 हजार तक इसके द्वारा ऋण दिये जाते हैं। सरकार ने ऐलान किया था कि 35 हजार से 50 हजार तक के ऋण दिये जाएंगे। अभी तक नहीं दिये गये हैं। निगम द्वारा वित्त पोषित की जा रही योजना में उनका अपना अंशदान पता नहीं क्या रहा है। अंशदान ही अभी मांग रहे हैं। विगत तीन वर्षों में प्रति वर्ष कितनी-कितनी राशि आवंटित की गई है इस संस्था को? अनुसूचित जाति एवं जनजातियों की संख्या अभी कितनी है भारत में और कितने ऋण दिये जाते हैं? मैं तो समझता हूँ कि संस्थान को जब आय ही नहीं है तो रियायत का सवाल नहीं उठता है। जब आय ही नहीं है तो आयकर का सवाल कहाँ उठता है। जो संस्था स्वयं वित्त के बिना चित है तो आयकर का सवाल कहाँ उठना है। संख्या हमारे हरिजनों की कितनी है, आदिवासियों की कितनी है? पिछड़े वर्ग के सवाल पर भी आया है कि 200 करोड़ की अधिकृत शेर पूंजी के साथ उसी कम्पनी अधिनियम 1956 की धारा 25 के अंतर्गत लाभ न मिलने वाली कम्पनी के रूप में 13 जनवरी, 1992 को इस निगम को पंजीकृत किया गया है। 1992 के दौरान इस निगम को शेर पूंजी के रूप में मात्र 25 करोड़ की राशि निरमुक्त की गयी और 1992-93 के बजट में 25 करोड़ का प्रावधान किया गया है। यह राष्ट्रीय पिछड़ा वर्ग वित्त एवं विकास निगम सभ राज्यों में स्थापित सभी निगमों, बोर्डों के कार्यों के लिए

एक शीर्ष संस्थान के रूप में कार्य करेगा। लेकिन यह क्या कर रहा है यह हम लोगों को समझ में नहीं आता है। दोनों संस्थाएं स्वयं वित्त के बिना एकदम चित पड़ी हुई है और संस्था के बराबर कुछ लोन नहीं दिया जा रहा है। हमको बताया जाए कि पिछड़े वर्ग के या अनुसूचित जातियों अथवा अनुसूचित जनजातियों को कितने ऋण प्रतिवर्ष दिये जा रहे हैं ताकि मैं समझूँ कि उसकी कितनी आय है, कितना उस पर कर लगना चाहिए या नहीं लगना चाहिए। इस संबंध में मैं स्पष्टीकरण मांगना चाहूँगा।

SHRI SURINDER KUMAR SINGLA (Punjab) : Mr. Vice-Chairman, Sir, I must congratulate the Minister of State for Finance for this laudable step to help particularly the backward classes and the Scheduled Castes and Scheduled Tribes, in fact, it is long overdue and it should have been done much earlier. I would have restricted myself to a limited question about the statement, but other Members have raised issues which I also wanted to raise.

Sir, in addition to these bodies which are given tax concessions, there are a number of trusts which are promoting public interest and, that too, of weaker sections and laudable causes. I am happy that certain facilities and tax concessions are offered to trusts. My only request to the Minister is to take a liberal view while offering the concessions. I would like to know whether the Government can offer these concessions without hindrances, without any problems or difficulties! to the bodies in the voluntary sector which are going work for the poor people. I request the Minister to take a liberal view while offering tax concessions to trusts and individuals. The second question, a larger question that I want to raise is where the Backward Classes and the Scheduled Castes and the Scheduled Tribes are concerned. Already in the last Budget, a tax concession was announced for the hilly areas. I would request whether the Ministry can really apply its mind to offer tax concessions to backward areas, people who are going to industrialise the backward areas

or undertaking development projects, whether of the State Government or of the Central Government in the backwards. All should be viewed together and there should be a tax concession to the backward areas. People living in backward areas are generally Backward Classes or Scheduled Castes and Scheduled Tribes. If you apply this logic that you have to offer concessions to backward people, then I would request that a backward-areas tax concession like the hill areas concession should be given.

The third thing which my dear colleague, a very senior colleague of mine has raised is on raising the revenue. It is of serious concern. There is an evasion. One should really look in terms of a proper solution, a policy that can attract and keep people to be honest, and not the tax raid policy as such. For the last 40 years, we have been raiding the tax evaders. But if I quote the last five years' figures, the tax raids have not added revenue to the exchequer. A very meagre amount is added. The number of raids conducted in the last five years are 4,000, and the tax collected is Rs. 30 to Rs. 40 crores when the total tax revenue is something like Rs. 20,000 crores. So, it looks to be that the tax raids have not really raised the tax revenues, but have generated a lot of corruption. And you can find all the colleagues of mine saying how the income-tax officials run around looking for plump positions, and one position or the other. So, this law of tax raids should be repealed. It has not even proved to be a deterrent. For the last 40 years, you have been raiding, and people are still evading. Tax raids have not solved the problem. In fact, if you raid one person, the next time you raid, there is more black money. The raid does not produce any in-con* for the Government. It produces corruption in people outside the system, the officials. So, my view is that tax raids law should be repealed. It represents a barbaric society and we do not want that. There are other methods of locating and detecting black money. In fact. ...

SHRI V. NARAYANASAMY : How to usearth black money ?

SHRI SURINDER KUMAR SINGLA : I can say a lot on this. In a lot of developed societies, you have the tax audit system where if some people are found with black money or found with assets funded by black money—I am answering Mr. Nara-yanasamy—people are asked to explain. If they do not, then people are just charged penalty and other things and the revenue is added to the exchequer. But, now in this situation, nothing is added to the revenue. In fact, we have been saying this in the Standing Committee on Finance. I am a believer in this. Let the tax raiders be raided first. The raider must be raided first. If they have black money generating out of bribe, the bribe money is also taxable.

THE VICE-CHAIRMAN (SHRI SIBTEY RAZI) : please come to the clarifications.

SHRI SURINDER KUMAR SINGLA : I have already asked for clarifications. I asked for the tax concession for the backward areas. But some questions were raised. So, I have to express my views on them.

Lastly, Sir, on the larger issue of backyard areas, I would request the Minister to apply his mind on how all backward areas could be given concessions so that development also takes place and the people's welfare is looked after in the right earnest manner. Thank you.

5.00 P.M.

SHRI RAJNI RAJAN SAHU (Bihar) : [would like to join the other friends of mine in congratulating the hon. Minister and the Government. However, I do not appreciate bringing piecemeal amendments. This is what we have been doing so far. As a result, the original Act has become insignificant and the amendments have become more important. In fact, the volume of amendments is double than the original Act. Therefore, I suggest that a thoughtful steps should be taken by the Government in this respect so that piecemeal amendments are not brought. This, is my first suggestion to the hon. Minister.

Secondly, the hon. Minister is aware that there are several State Financial Corporations and investment corporations like

the Industrial Credit and Investment Corporation of India, etc. They are also Government companies. They are solely owned- by the Government. I do not know whether these corporations are given this exemption. If the Government is not giving income-tax exemption to these corporations and exemption is given only to these corporations mentioned in the statement, namely, the National Scheduled Castes and Scheduled Tribes Finance and Development Corporation and the National Backward Classes Finance and Development Corporation, it would mean a discrimination. This may be challenged in the courts and it would create unnecessary problems; it would lead to a lot of litigation. Therefore, I would like to know from the hon. Minister whether the State Financial Corporations and other investment corporations, which are hundred per cent financed by the Central and State Governments, enjoy this tax exemption or not. In my opinion, these corporations should get this exemption because their object is also to finance various projects, whether they come from the tribal people or backward class people or from the upper class people. If they are not getting this exemption, does it not amount to discrimination ?

I would like to know the reaction of the hon. Minister on these two points.

श्री राम नरेश यादव (उत्तर प्रदेश): महोदय माननीय वित्त मंत्री जी ने पिछड़े वर्ग के कल्याण के लिए गरीब कारपोरेशन की धनराशि को इनकम टैक्स से मुक्त करने का जो बयान दिया है, उसके लिए मैं माननीय वित्त मंत्री जी और सरकार को बधाई देता हूँ। महोदय, मैं बधाई इसलिए देना चाहता हूँ क्योंकि लक्ष्मण में एक तरफ तो सरकार ने उधर आरक्षण की व्यवस्था की है, उसमें यह बात सही है कि सभी पढ़े-लिखे लोगों को तो सर्वसेस नहीं मिल सकती उस आरक्षण के बाद तो प्रश्न यह है कि उनकी स्थिती को कैसे सुधारा जाए। उस स्थिति को सुधारने के लिए सरकार ने पिछड़ा वर्ग विकास निगम की स्थापना की है और उसके पीछे मंत्री जी ने अपने कन्सल्ट में जो तर्क दिया है

कि हमने अनुसूचित जाति, जनजाति के लिए जो कारपोरेशन बनाया है, उसको इनकम टैक्स से छूट दी है, लेकिन इस कारपोरेशन को अभी तक हम छूट नहीं दे पाए थे। तो उसके समान ही इस कारपोरेशन को भी हम वही गृविधा इनकम टैक्स से छूट की दें तो मैं समझता हूँ कि यह बहुत ही जस्टीफाइड, उचित और सराहनीय कदम समय पर उठाया गया है और जब इतना उचित और सराहनीय कदम यह है तो जहाँ मैं आपको और पूरी सरकार को इसके लिए बधाई दे रहा हूँ वहीं उसके साथ-साथ दो बातें जरूर कहना चाहता हूँ कि आप जिसे इनकम टैक्स से मुक्त कर रहे हैं इसकी महत्ता, विशालता और गंभीरता को देखकर जहाँ कि इतनी अपार जनसंख्या अनुसूचित जाति और पिछड़े वर्गों की है उसको ध्यान में रखते हुए क्या आप इस कारपोरेशन को, दोनों कारपोरेशन-बीडब्लूएल कास्ट के लिए जो आपने कारपोरेशन बनाया है और जो यह पिछड़े वर्ग के लिए कारपोरेशन बनाया है, इसमें जो धनराशि आपने रखी है वह बहुत कम है, मेरा आपसे आग्रह होगा कि जहाँ आप इनकम टैक्स से छूट दे रहे हैं वहीं पर इसकी धनराशि को आपको दुगुना बढ़ाने के बारे में विचार करना पड़ेगा क्योंकि जैसा मैंने कहा यह बहुत ही गंभीर प्रश्न है, जनसंख्या हमारी इतनी है, इतने इसमें लोग हैं और इनके जीवन स्तर को उठाने के लिए, समाज की राष्ट्रीय धारा से इनको जोड़ने के लिए, देश के विकास को ध्यान में रखते हुए जो आपका निर्णय है, उसके लिए जरूरी है। तो जो धनराशि आपने इसमें रखी है, जो आप इनकम टैक्स से छूट दे रहे हैं, तो इन कारपोरेशन की धनराशि को दुगुना करने पर विचार करेंगे और विचार करके सदन को अवगत कराएंगे ? आशा है, दोनों कारपोरेशन के लिए आप यह धनराशि अपने बाले वर्षों में दुगुना करने पर निश्चित रूप से विचार करेंगे।

SHRI S. VIDUTHALAI VIRUMBI (Tamil Nadu): Mr. Vice-Chairman at the outset I welcome this proposal, but at the same time, I want to say that we have to

go a long way in giving exemption under the Income-tax Act. For example, in Australia there was some case for providing income-tax exemption under a tripartite agreement. There, every year according to the inflation taking place, automatically exemption limit is also enhanced, but there, is no such scientific approach in our country. Therefore, we have to go a long way in this respect.

Here I would like to say that this provision of incom-tax exemption would attract section 10 (26B) of the Income-tax Act. I quote :

"(26B) any income of a corporation established by a Central, State or Provincial Act or of any other body, institution or association (being a body, institution or association wholly financed by Government) where such corporation or other body or institution or association has been established or formed for promoting the interests of the members of either the Scheduled Castes or the Scheduled Tribes or both."

This means that it will apply only to the State-owned Corporations. I want to know whether private organisations trying to promote the welfare of the Backward Classes would also be covered under this amendment. If these institutions are not covered because of the provision under section 10 (26B) of the Income-tax Act, what type of assistance will the Government of India give to such institutions ? Is the Government of India ready to amend the Income-tax Act to include the bonafide private institutions which are serving to develop the Backward Classes in this bracket ? There are some institutions which are teaching Scheduled Caste, Scheduled Tribe and Backward Class students to appear in examinations, like IAS, IPS and IFS, like, this they are rendering service to the youths of SC/ST and Backward classes. So, will the Government amend the Income-tax Act suitably to include these private institutions also ?

SHRIMATI URMILABEN CHIMAN-BHAT PATEL (Gujarat): Respected Vice-Chaifman, I would like to make two-three

points on this statement. First of all, I would like to congratulate the respected Minister and support the concession* given to the Scheduled Castes, Scheduled Tribes and the Backward Classes and the income-tax exemption on the income of the Finance and Development Corporations. But I would like to draw the attention of the Minister that there are many voluntary organisations which, on their own, without the help of Government or with the help of small grantable schemes, are giving work to the Scheduled Caste, Scheduled Tribes and Backward Class and other people. Such private voluntary organizations are not given any such incentive. In the same way, there are so many cooperative societies among those backward class people. They are also, on their own, having activities to give them self-employment opportunities to earn their own livelihood. These organizations are totally left out. So, the field of these concessions should be widened and voluntary organisations and cooperative organizations should be given the same facilities as are given to these Finance and Development Corporations.

The second point I would like to make is that in our country, 49 per cent of the women population are backward, especially those who come from the lower-middle class. Educationally and socially these women are far backward. They have not come out of the walls of their kitchens. Our hon. Prime Minister had announced a scheme for the uplift of rural women by which, if a woman opens a Post Office savings bank account and is able to save up to Rs. 305, she is given Rs. 75 as an incentive. Such being the case, I would request the hon. Minister to include women cooperatives who are providing training and self-employment to women so that the cause of women's uplift is helped. In our society there are thousands and thousands of cases of atrocities against women, and women are not able to face the situation in this male-dominated society. So I would request the hon. Minister to specially consider this point and include women cooperatives and voluntary agencies working for women in this scheme.

The third point to which I would

like to draw the attention of the hon. Minister is that we have a very big population of backward class people, apart from the Scheduled Castes and Scheduled Tribes. It consists of 40 to 60 per cent in different parts of the country and they are also not included in this. You know that many of these communities, whole communities, are maintaining themselves with one type or other of handicrafts and products. But they are not able to sell them in the open market. As you know, machine-made articles have priority in our society and these handmade articles cannot stand any competition against the machine-made articles and they fall back in the market. So I would request the hon. Minister to include these artisan classes, the small-craftsmen community, within the purview of this concession so that they too can be helped.

We have a serious problem—the problem of unemployment—and we want to see that our youths are employed in one occupation or the other. So, these crafts are the only possible occupation in which they can be employed and so, I think, in the perspective of solving the problem of unemployment we should encourage them to go towards creative occupations. If we include them under the purview of this, I think there will be an incentive for the youths to opt for self-employed occupations.

So I request the hon. Minister to include women, the artisan communities and the unemployed youths in this field, and the cooperative societies and voluntary organizations helping them should also be included within the purview of this concession. I hope he will consider this point.

Thank you.

SHRI H. HANUMANTHAPPA (Karnataka) : Mr. Vice-Chairman, Sir, the Minister comes from my State. I would like to tell him a proverb in Kannada. That means you are stitching a cap even before the child takes birth.

The point is that every day or every other day or every third day we discuss the functioning of the Scheduled Castes and Scheduled Tribes Corporations in the

country. Nowhere are these Corporations working profitably. At least 95 per cent of these Corporations have been crippled without financial assistance being provided either by the Government of India or by the State Governments or by banking institutions. They have not been able to draw funds from the nationalised banks. The nationalised banks are not giving them sufficient funds. Development of the Scheduled Castes and the Scheduled Tribes people has not taken place through these Corporations. This is the report that we read and study everywhere,

And here is a proposal to exempt them from income-tax. Where is the income generated ? .. (*Interruptions*) If there is an income and if there is income-tax, then, you can exempt it. There is no income. There is no activity at all which can generate income. Actually we want the activities to start. Let the Corporations function. What is happening ? Just as Sahuji argued, the State Finance Corporations, the ICICI and the IDBI are also Corporations, and these are also Corporations. The corpus money they have kept in banks. The salaries are paid by the State Governments. So, whatever interest they earn, they show as income. Your own corpus money is in banks. The interest on it is taken as income. On that income you are levying income-tax.

SHRI JAGESH DESAI (Maharashtra): That is why it is exempted.

SHRI H. HANUMANTHAPPA : Why ? Let the income be generated. With your corpus money let activities start. Then there will be income. If you compare them with the ICICI and the SFC and ask for concessions for the SCSTFDI, I do not know what I should say. We have reports that almost all, 95 per cent, of the SC and ST Finance Development Corporations have not started the activities at all. They have not taken up the activities at all.

[The Vice-Chairman, Shri V. Narayanasamy, in the Chair]

In such a case we are exempting them from income-tax. Okey, it is a welcome measure. We are extending it to backward

classes. It is a welcome measure. I compliment on that. But see that the Corporations function. Give them; more money and assistance. When you come with the budget . . . (Interruptions)

No, no. I am asking the Finance Minister Kesriji is only the implementing agency. Mr. Manmohan Singh and Mr. Chandrashekhar Murthy have to make up their mind.

I certainly welcome this measure, but make them earn income first. That is lacking. I want the Minister to come up with proposals.

I will be happy if the Minister will now mention how many SC and ST Corporations and Backward Corporations are earning money, how many have approached for exemption from income-tax and by exempting this, what the loss is to the Government.

SHRI JAGESH DESAI: Why do you want it?

SHRI H. HANUMANTHAPPA : This is Parliament. Parliament should know about it. While enacting it, while giving consent to it, Parliament should know what the revenue loss is and what the revenue income is. On the other hand, placing before Parliament means taking the seal of Parliament. While taking the seal of Parliament you should say what the revenue loss is by giving this concession. I would be extremely happy if the Minister will give the amount of income-tax that was contributed and the amount of concession.

I would request the Finance Minister now to do this. I will be happy if, when he comes with the Finance Bill, he comes with enhanced allocations to these Corporations and makes them really working, instead of crippling them without funds, without activities and making them earn only interest. Whatever Corporations we have created, are being crippled for want of money.

Lastly, don't compare or equate these with the State Finance Corporations or the

ICICI or the IDBI which are earning money.

SHRI RAJNI RANJAN SAHU : They are giving exemptions to the IDBI now and not to other corporations.

SHRI H. HANUMANTHAPPA : Not income-tax exemptions. That is a very different thing.

These need not be equated with other corporations.

So, I request the hon. Minister that while bringing changes through the next Finance Bill, he should also come with higher allocations to these Corporations in the budget and make them really functioning, really generating income which will make this concession that you are giving today meaningful.

SHRIMATI KAMLA SINHA (Bihar) : I believe that these announcements are politically motivated. Even though they are politically motivated, I welcome them.

श्री राम नरेश यादव : पसंद नहीं है ये ?

SHRIMATI KAMLA SINHA : I said I welcome them. Without making any preface or giving any lecture, to start with I would like to know from the hon. Minister as to what is corpus amount for these two corporations and whether the Minister thinks that they are enough for the work they are supposed to do and what is the percentage of the population they are supposed to serve. I would also like to know if women will be given a preferential treatment in granting financial assistance from both these Corporations.

श्री रफीक आलम (बिहार) : उसभाध्यक्ष महोदय, मैं तो सरकार को मुबारकबाद ही देता हूँ और मंत्री महोदय को भी मुबारकबाद देता हूँ कि इन्होंने इतना अच्छा कदम उठाया। महोदय, मुसलमानों की माली हालत दिन-ब-दिन खराब होती जा रही है। इस सिलसिले में डिमीशन लिया गया था कि मॉडनोरिटीज़ के लिए एक कारपोरेशन बनाया जाएगा और बनाया भी

यथा है। मैं मंत्री महोदय से यह जानना चाहता हूँ कि अब तक जितना एलॉटमेंट हुआ, जितना खर्चा हुआ यथा उस पर भी इनकम टैक्स की छूट दी जाएगी? मैं इतनी बात जानना चाहता हूँ।

شہری رفیق عالم "بہار": آپ سے جہاں
 اور پیشکش ہو رہی ہے۔ میں تو سرکار کو مبارکباد
 ہی دیتا ہوں اور منٹری ہو رہی ہے کو بھی مبارکباد
 دیتا ہوں کہ انہوں نے اتنا اچھا قدم اٹھایا
 ہو رہی ہے مسلمانوں کی مالی حالت دن بہ دن
 خراب ہوتی جا رہی ہے۔ اس سلسلہ میں
 ڈیڑھ لاکھ لیا گیا تھا کہ ماٹرنائزیشن کے لئے ایک
 کارپوریشن بنایا جائے گا اور بنایا بھی گیا
 رہی ہو رہی ہے سے یہ جاننا چاہتا ہوں

مگر اب تک جتنا الاٹ منٹ ہوا جتنا خرچ
 ہوا کچھ اس پر بھی انکم ٹیکس کی سہولت دی
 جائے گی۔ اس سے آگے بات جاننا چاہتا ہوں۔

SHRI JAGESH DESAI: First of all I complement the Minister for extending this concession. It was earlier for Scheduled Castes and Tribes Finance and Development Corporations. It is to the National Backward Class Finance and Development Corporations. I do not understand why my colleague, Smt. Sinha, has said this was politically motivated. It was already there for Scheduled Castes and Tribes. Now it has been extended to the backward classes. One good thing that the Minister has done is that it is not from the year 1993-94, but from the year 1992-93. That is the benefit is given for the year 1992-93. Assessment for the year 1993-94 in some cases might have been completed. As such, Mr. Minister, since you have also extended this

concession from the year 1992-93, that is for the assessment year 1993-94 and we are in the month of December, there may be cases where you might have finalised the assessments. I would like that those assessments should be reopened and they should be given this benefit.

I also complement the Minister, the Minister of State for Finance and the Finance Secretary (Revenue). When I discussed with them regarding the National Calamity that befell on Maharashtra, Karnataka and some other areas because of the earthquake and I pleaded with the Minister and the Finance Secretary that this is a laudable cause and those who want to give contributions, there should be no ceiling. At present there is a ceiling. Suppose my income is one lakh rupees. If I contribute Rs. 10,000 i.e. 10 per cent, then only it was exempted. Now, I am thankful to him that within two days the Government has lifted the ceiling. Now any donation given for the Earthquake Relief Fund, for the Chief Minister's Fund, is totally exempt from the Income-tax. Within two days they have done that. SO, I complement the Government for this. The Minister has given tax concessions to the North-East areas because there is not much development in those areas. I want the Minister to give tax concessions to the earthquake-prone areas also. In the last one year there were 1,400 tremors in the earthquake region. Even yesterday there were tremors. Industrialists are not prepared to come and set up their industries in the earthquake-prone region because the expenses for the foundation will be very high. If the Minister gives tax concessions to the earthquake region also he will be doing a good service to the people of Maharashtra. This will ensure industrial development; otherwise, there will be no industrial development.

Thirdly, whenever there is a national calamity, the World Bank has decided to give a very handsome assistance for rehabilitation of the poor people. Please give this assistance to the people-affected in Maharashtra or Karnataka or whichever State you want to give with the same terms

and conditions as you have obtained it from the World Bank without charging more interest. If this is done, then, I think that this Government and the Finance Ministry has done really a good job. I am sure they will do it. I have seen within two days they have done it. If this is done, not only the people of Maharashtra but the people of the whole country will feel somewhat happy and their sentiments will become all right.

Lastly, my hon. friend, Mr. Singla, had mentioned about income-tax detection. In spite of reducing the depreciation, in spite of development reserves your income from the income-tax and the corporate tax should have gone up very high. But in the current year the collections are very much less. I had also read the report of the Finance Ministry for the year 1992-93 and I found that big industrial groups had evaded income tax to the extent of Rs. 400 crores. Earlier it was only Rs. 200 crores. In spite of the tax being reduced, they are evading it. What action is his Ministry going to take to recover the loss of revenue? We are very much anxious to know about it. Those persons, those big industrial houses, can't just dupe the Government. I suggest that the Government should take harsh action against them and recover the loss of revenue. If this is done, then, they pay income-tax promptly; otherwise, they will go on evading it. The evasion of income tax has jumped from Rs. 200 crores to Rs. 400 crores this year. The Government should be very watchful.

समोहन खलिलुर रहमान (आंध्र प्रदेश) :
जनाब वाइस चेंबरमैन साहब यह जो डिक्लेरेशन हुआ है नेशनल बैंकवर्ड क्लासेज फाइनेंस डेवलपमेंट कारपोरेशन को इनकम टैक्स में एक्जेंशन दिया गया है, मैं इसका खैर मकदम करता हूँ। मैं आनरेबल मिनिस्टर साहब से यह पूछना चाहता हूँ कि बहुत से स्टेट्स में और सेंटर में भी माइनोंरिटीज के लिए फाइनेंस और डेवलपमेंट कारपोरेशन बनाने का वायदा किया गया था मगर अभी तक वह वायदा तामील नहीं हुआ मैं कहना चाहता हूँ कि जल्दी उसकी तामील की जाए।

दूसरी बात यह है कि कई स्टेट्स में माइनोंरिटीज और स्टेट फाइनेंसल कारपोरेशंस मौजूद हैं। मिसाल के तौर पर आंध्र प्रदेश, कर्नाटक बिहार, उत्तर प्रदेश और कई ऐसी स्टेट्स हैं जहाँ पर माइनोंरिटीज फाइनेंसल और डेवलपमेंट कारपोरेशंस हैं। मैं आपसे पूछना चाहता हूँ कि जिस तरह से आपने शैड्यूल कास्ट माइनोंरिटीज फाइनेंसल और डेवलपमेंट कारपोरेशंस के लिए और बैंकवर्ड क्लासेज फाइनेंसल और डेवलपमेंट कारपोरेशन के लिए इनकम टैक्स एक्जेंशन का ऐलान किया है क्या आप माइनोंरिटीज फाइनेंसल और डेवलपमेंट कारपोरेशंस के लिए भी इनकम टैक्स एक्जेंशन का ऐलान करेंगे? मेरी पूरी तबक्को है कि आप यकीनन माइनोंरिटीज फाइनेंस और डेवलपमेंट कारपोरेशंस के लिए भी इनकम टैक्स एक्जेंशन का ऐलान करेंगे।

दूसरी बात मेरी आपसे दरखास्त है कि हमारे बहुत से बन्क बोर्ड हैं जो पूरे स्टेट्स में हैं। यहाँ पर सेंटर में भी बन्क काउंसिल है। इनको जो किराए के जरिए इनकम होती है और बन्क फंड की वसूली के जरिए जो इनकम होती है उस पर भी आप इनकम टैक्स का एक्जेंशन देंगे तो मैं समझता हूँ कि यह सैक्यूलर गवर्नमेंट की सही पालिसी रहेगी। इस वजह से कि यह बन्क बोर्ड और बन्क काउंसिल की जो इनकम है यह मुसलमानों के जो इंटरैस्ट्स हैं उन को प्रमोट करने के लिए इस्तेमाल की जाती है। मुझे पूरी तबक्को है कि आप जल्द से जल्द माइनोंरिटीज फाइनेंस एंड डेवलपमेंट कारपोरेशन के लिए एक्जेंशन देंगे। कोमी सतह पर माइनोंरिटीज फाइनेंस एंड डेवलपमेंट कारपोरेशन ने शानल लेबल पर कायम करेंगे तो उसको भी

एकजम्पशन देंगे। स्टेट में जो वक्फ काम कर रहे हैं उनको एकजम्पशन देंगे। वक्फ बोर्ड की जो आमदनी है उसको भी इन्कमटैक्स से एकजम्पशन देंगे। मुझे ऐसी तबतकी है।

شری محمد ظہیر الدین: آندھرا پردیش: جناب وائس سپریمین صاحب ایچ جی ڈی کلیمیشن ہوا ہے نیشنل بیکورڈ کلاسز فائننس ڈیولپمنٹ کارپوریشن کو انکم ٹیکس میں ایگزیشن دیا گیا ہے میں اس کا تیر مقدم کرتا ہوں۔ میں آئیڈیل منسٹر صاحب سے یہ پوچھنا چاہتا ہوں کہ بہت سے اسٹیٹس میں اور سنسٹر میں بھی مائنارٹیز کیلئے فائننس اور ڈیولپمنٹ کارپوریشن بنانے کا وعدہ کیا گیا تھا مگر ابھی تک وہ وعدہ تعمیل نہیں ہوا۔ میں کہنا چاہتا ہوں کہ جلدی اس کی تعمیل کیجئے۔ دوسری بات، یہ سب کے سب اسٹیٹس میں مائنارٹیز اور اسٹیٹس فائنانشیل کارپوریشن موجود ہیں، مثال کے طور پر آندھرا پردیش کو ناٹک، بہار، اتر پردیش اور کئی ایسی اسٹیٹس ہیں جہاں پر مائنارٹیز فائنانشیل اور ڈیولپمنٹ کارپوریشن میں آپ سے پوچھنا چاہتا ہوں کہ جس طرح سے آپ نے شیڈولڈ کاسٹس مائنارٹیز فائنانشیل اور ڈیولپمنٹ کارپوریشن کے لئے اور بیک ورڈ کلاسز فائنانشیل اور ڈیولپمنٹ کارپوریشن کے لئے انکم ٹیکس میں ایگزیشن کا اعلان کیا ہے کیا آپ مائنارٹیز فائنانشیل

اور ڈیولپمنٹ کارپوریشن کیلئے بھی انکم ٹیکس ایگزیشن کا اعلان کریں گے۔ آپ یقیناً مائنارٹیز فائنانس اور ڈیولپمنٹ کارپوریشن کیلئے بھی انکم ٹیکس ایگزیشن کا اعلان کریں گے۔

دوسری بات میری آپ سے درخواست ہے کہ ہمارے بہت سے وقت بورڈ میں جو لوگ سے اسٹیٹس میں ہمیں یہاں پریسینٹو میں بھی وقت کاؤنسل ہے انکو جو کرایہ کے ذریعہ انکم ہوتی ہے اور وقت فنڈ کی وصولی کے ذریعہ جو انکم ہوتی ہے اس پر بھی آپ انکم ٹیکس کا ایگزیشن دینگے تو میں سمجھتا ہوں کہ یہ سیکولر گورنمنٹ کی صحیح پالیسی رہتے گی۔ اس وجہ سے کہ یہ وقت بورڈ اور وقت کاؤنسل کی جو انکم ہے یہ مسلمانوں کے جو انٹرسٹس میں انکو پرموٹ کرنے کیلئے استعمال کی جاتی ہے۔ مجھے پوری توقع ہے کہ آپ جلد سے جلد مائنارٹیز فائنانس اینڈ ڈیولپمنٹ کارپوریشن کیلئے ایگزیشن دیں گے۔ تو ہی سٹیج پر مائنارٹیز فائنانس اینڈ ڈیولپمنٹ کارپوریشن نیشنل لیول پر قائم کریں گے تو اس کو بھی ایگزیشن دیں گے۔ اسٹیٹ میں جو وقت کام کر رہے ہیں ان کو ایگزیشن دیں گے۔ مجھے ایسی توقع ہے۔ وقت بورڈ کی جو آمدنی ہے اس کو بھی انکم ٹیکس سے ایگزیشن دیں گے۔

SHRI M. V. CHANDRASHEKHAR MURTHY : Mr. Vice-Chairman, Sir, I have come before this House with a limited and specific purpose. First of all, I thank all the hon. Members who have shown keen interest and participated in seeking clarifications.

Section 10 (26B) of the Income-tax Act provides income-tax exemption to any income of a statutory corporation or any other body, institution or association wholly financed by the Government, where such corporation, body, etc., has been established for promoting the interests of the members of the Scheduled Castes and Scheduled Tribes. But there is no provision, parallel provision, in the Income-tax Act at present to exempt the income of similar bodies engaged in promoting the interests of the backward classes. You are aware that the National Backward Classes Finance and Development Corporation was recently constituted with an authorised share capital of Rs. 200 crores and it has started activities immediately. It has assisted nearly 14 States and sanctioned loan, till date, of more than Rs. 74.87 crores. Also, this Corporation has earned profits of Rs. 5.92 crores for the year 1992-93 and of Rs. 2.5 crores till 31-8-1993 in the year 1993-94. The financial implication, that is, the income sacrificed on account of the concession is about Rs. 3.5 crores per year for this Corporation. This covers both the national and the State-level Corporations.

Many of the Members who spoke dealt with the subject of arrears of income-tax and subsequent recoveries. As I have already pointed out, I have come with a specific and limited purpose today before this House. But the Government is making very sincere efforts in fighting against black money and tax-evaders. Many Members raised other points such as raising of income-tax limits, etc. I do not wish to make any comment on this issue. The Government has already started exercising on Budget. That is why I am not in a position to make any comment on this area. Sir, many Members raised the question of providing income-tax exemption to several trusts who are engaged in developmental

activities and in promoting the interests of the weaker sections. I think it is a different subject. It is dealt with under a different provision of the Income-Tax Act.

Many Members also raised the point that private organisations and corporations which are engaged in such activities should also be exempted. At present there is no proposal to extent the income-tax concession to such private organisations or corporations. All charitable organisations are given exemption under the provisions of section 10 (23C) of the Income-tax Act. The eligible private organisations or voluntary organisations can claim exemption under this Act. There is a provision which is already in existence.

The State Level Backward Classes Development Corporations have started working in ten States, viz. Andhra Pradesh, Assam, Bihar, Goa, Gujarat, Haryana, Karnataka, Punjab, Tamil Nadu and Tripura. Even the Punjab State Level Corporation has made a profit for the year 1990-91. And also, as I have already pointed out, there is a National Corporation for Backward Classes. They have earned a profit of nearly Rs. 5.92 crores for the year 1992-93.

Hon. Dr. Sivaji has pointed out the problems of the Tobacco Board. I have no information about it. If you permit me, I will collect the information and supply to the hon. Member.

In constituting such corporations and organisations earning profit is not the criterion. More than that, to promote the interests of such classes, we have constituted such corporations. Anyway, the National Corporation for Backward Classes made a good beginning. They have earned a profit and we are giving more funds to it.

In addition to this, many SC/ST Corporations are also making profits and they are exempted under the existing provisions of section 10 (26B).

Some of the Members have raised the issue about the Minorities Development Corporation. We all are aware that the hon. Prime Minister announced on 15th August

that a Minorities Development Corporation with an authorised capital of Rs. 500 crores is going to be constituted. For this, a Cabinet Note is prepared and it is under process for the setting up of the Corporation from the year 1994-95. An hon. lady Member, Mrs. Urmilaben Patel, stated that such exemption should be given to voluntary organisations and co-operative societies. I have dealt with these areas. Voluntary organisations can claim exemption from Income-tax Act.

THE VICE-CHAIRMAN (SHRI V. NARAYANASAMY): She was asking about organisations run by women.

SHRI M. V. CHANDRASHEKHAR MURTHY: There is no such classification as run by women or men. In addition to this, another lady Member has pointed out that only 1% of the population is paying income-tax. It is true. She insisted that women's organisation should be given prominence in such exemption matters. If any women's organisation which has taken to such activities, claims income-tax exemp-

tion under the existing Act we are prepared to help such organisations.' Shri Rafique Alam mentioned about giving exemption to the Muslim Development Corporation. As I have already said, it is under process. We are shortly going to constitute a Minority Development Corporation with a share capital of Rs. 500 crores. I have nothing to add further.

ALLOCATION OF TIME FOR DISPOSAL OF GOVERNMENT LEGISLATIVE AND OTHER BUSINESS

THE VICE-CHAIRMAN (SHRI V. NARAYANASAMY): I have to inform members that the Business Advisory Committee at its meeting held today, the 9th December 1993, allotted time for Government Legislative and other Business as follows:—

Business	Time Allotted
1. Consideration and passing of the Coir Industry (Amendment) Bill, 1993.	30 Minutes
2. Consideration and passing of the Payment of Gratuity (Amendment) Bill, 1993.	1 Hour
3. Discussion on the National Culture Policy—An Approach Paper.	2 Hours
4. Statutory Resolution seeking disapproval of the State Bank of India (Amendment) Ordinance, 1993	} 2 Hours (To be discussed together)
5. Consideration and passing of the State Bank of India (Amendment) Bill, 1993, after it is passed by Lok Sabha.	
6. Statutory Resolution seeking disapproval of the Chief Election Commissioner and other Election Commissioners (Conditions of Service) Amendment Ordinance, 1993.	} 2 Hours (To be discussed together)
7. Consideration and passing of the Chief Election Commissioner and other Election Commissioners (Conditions of Service) Amendment Bill, 1993, after it is passed by Lok Sabha.	
8. Consideration and passing of the Supreme Court Judges (Conditions of Service) Amendment Bill, 1991, After it is passed by Lok Sabha.	} 1 Hour (To be discussed together)
9. Consideration and passing of the High Court and Supreme Court Judges (Conditions of Service) Amendment Bill, 1992, after it is passed by Lok Sabha.	