alternatively known as Subramanian Swamy and in North India as Kartik and people from all over the world come there.

THE VICE-CHAIRMAN (PROF. CHANDRESH P. THAKUR): You have very skilfully chosen the topic.

SUBRAMANIAN SHRT SWAMY: No, the devotees of the temple came to me. Maybe they mistook the name Anyway, Sir, this is a ver famous temple. It is on a steep hill and I recommend to you very strongly that you go and pay a visit. In that temple, the prasad is very famous known as "panchamritam" and that is given to the devotees an_d people several jars back to their homes and give it to their relatives. Now, National Front Government has classified this prasad as jam and has put up to 45 per cent taxes on it, 30 per cent by the Central Government and 15 per cent by the State Government. Maybe under the influence of the DMK Government thev have done this because DMK does not believe in God.

SHRI V. GOPALSAMY (Tamil Nadu): Mr. Swamy, will you yield for a minute? Mr. Swamy has carefully chosen this Palani temple. He is not bothered about the tax imposed on laddu sold at Lord Venkateswara temple, Tirupati.

SHRI V. NARAYANASAMY (Pondicherry): Laddu is not taxed there. Don't distort the facts.

SHRI V. GOPALSAMY: It is also subjected to taxation. I would like to clarify that there is no taxation on 'panchamritam' prasad produced in the temple which is given in the temple itself.

SHRI SUBRAMANIAN SWAMY: The Minister should clarify not he. The priests of the Palani temple and the devotees also told me that they are using this as a pretext to put the tax on all the panchamritam that is produced there.

SHRI V. GOPALSAMY: Totally wrong. You have been misinformed.

SHRI SUBRAMANIAN SWAMY: Let the Finance Minister write to me or the Chief Minister of Tamil Nadu write to me...(Interruptions). I have not been allowed to complete.

THE VICE-CHAIRMAN (PROF. CHANDRESH P. THAKUR): Please complete your point.

SHRI V. GOPALSAMY: You can write a letter to the Chief Minister, you will get a proper reply.

SHRI SUBRAMANIAN SWAMY: First of all kind out where is the Chief Minister?*

SHRI V. GOPALSAMY: It is very objectionable. It is in bad taste, he has made this observation. This should not go on record.

SHRI V. NARAYANASAMY: Why are you disturbing him

SHRI V. GOPALSAMY:*

SHRI V. NARAYANASAMY:*

SHRI V. GOPALSAMY:*

THE VICE-CHAIRMAN (PROF. CHANDRESH P. THAKUR): None of these things will go on record. I suggest that Members should not make light-hearted remarks and particularly in relation to those who are not members of this House. I only hope that undue provocations will also not come and that thing will not go on record.

SUBRAMANIAN SWAMY: SHRI Sir, this anti-Hindu stance to put tax on prasad coming on this heels arresting the Sankaracharya of Dwaraka, I am afraid that there seems to be a pattern in this whole thing. would like to know whether this is justified to consider prasad as jam. In fact, I looked it up in the dicitionary. Jam is something where vegetables and fruits are boiled together and then jam is created whereas "Panchamritam" is more like fruit-salad and therefore, it is not justified to put such

^{*}Not recorded.

a heavy tax. It is only meant to disfrom going to the courage people temple and this has already caused great unrest in Tamil Nadu. Perphas, Mr. Gopalsamy would take a little tour of Tamil Nadu and find out and in particular I would like the Central Government....

SHRI V. GOPALSAMY: I have been touring most of the time.

SHRI SUBRAMANIAN SWAMY: to the LTTE camps You are going only. In conclusion, I would like to state that this Government...(Interruptions). I am on all the Sankaracharyas. All Dharma is now under threat in the National Front Government region. Therefore, I would like the Central Government to make clear that "Panchamritam" is not jam and should be exempted from tax and also direct the State Government to withdraw that 15 per cent additional sales tax that they have put on this so that the devotees may go to the temple.

SHRI V. NARAYANASAMY: Sir, I support the Special Mention made by Subramanian Swamy. (Interruptions).

VICE-CHAIRMAN (PROF. THE CHANDRESH P. THAKUR): In interest of peace, I recommend that and Mr. Dr. Subramanian Swamy Gopalsamy should take a joint tour of Tamil Nadu and if they can come together...(Interruptions)...

DAYAL SINGH SHRI SHANKAR (Bihar):*

VICE-CHAIRMAN (PROF. THE These CHANDRESH P. THAKUR): will not go on €ditorial comments record.

Plight of hand-made match industry

SHRI S. K. T. RAMACHANDRAN (Tamil Nadu): Sir, I rise to make a special mention on the sad plight of match industry (small Hand-made scale) predominantly existing in three southern districts of Kamaraj, Chidambarana, and Nellai Kottabom

*Not recorded.

man of Tamil Nadu. About 1,100 units that are providing employment about 3.5 lakhs of women and youths are under stress in regard to marketing and subjected to untold hardships as to the enforcement of certain Government measures. Being sandwiched between and squeezed by the mechanised sector and cottage sector, it is facing a formidable threat of extinction which will result in the danger of about 3.5 lakhs of people being thrown out of employment in drought-prone backward area. Adopting advanced technology the mechanised sector produces matches at a low cost. Following manually operated processes, the hand-made industry's input cost for production of matches is comparatively high. As such the small scale and tiny sectors have no competitive strength in the selling market. To offset this handicap, marginal differences are resorted to in the levy of excise duty. But the recent changes made by the Government of India in the structure of excise duty, levied on different sectors of match industry, put the hand-made match industr $_{f v}$ in trouble. The small scale sector that was already bound by the obligation to implement welfare measures, such as payment of minimum wages and D.A., payment of contribution to the provident fund and provisio of ESI facilities etc., enforced Government for the State by the workers, is further welfare of the reduced margin of strained by the excise duty. Due to enforcement these measures, the production cost of hand-made sector the matches in stepped up to a steep height and made the small sacle units lose further their strength of competition in the market. The narrow margin in the excise duty and the heavy inputs costs rendered the small scale hand made sector helpless in the market.

Further, this small-scale sector has challenge from the cottage to face sector also. The cottage sector with less excise duty than the small scale