

granted without completing the formalities with regard to certification of its accounts; and

(b) if so, what are the reasons therefor and what is the present position in this regard?

**THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE ( SHRI ANIL SHASTRI):** (a) Under section 10(23C) (iv) of the Income-tax Act, a fund or institution established for charitable purposes may be notified by the Central Government for purposes of exemption under the said provision, having regard to the objects of the fund or institution and its importance throughout India or throughout any State or States. The aforesaid provision, therefore, does not, in terms, require certification of accounts of the fund or institution as a pre-condition for the grant of exemption. However, as indicated in the reply to Unstarred Question 2427 in Rajya Sabha on 1st December, 1987, the Churhat Children Welfare Society, had, while seeking approval under section 10 (23C) (iv) of the Income-tax Act, submitted copies of audited accounts to the Central Government for the years specified in the said reply.

(b) Does not arise.

**Incentive earning scheme for employees of Bhilai Steel Plant**

1677. **SHRI AJIT P. K. JOGI:**  
**SHRI CHHOTUBHAI**  
**PATEL:**

Will the Minister of STEEL AND MINES be pleased to state:

(a) whether it is a fact that an agreement was entered into on 13.9.1975 in Bhilai Steel Plant, fixing the incentive earning of employees working in non-works department, at 25% and 18% with clear stipulation that this would be reviewed after 6 months;

(b) whether it is also a fact that the management has been reluctant to

review the incentive earning of these staff for more than 14 years despite clear indication in the local wage agreement dated 15.7.1989 and now raised the existing 25% to 50% without any change in working condition while the 18% entitled to Ministerial employees has been kept untouched;

(c) whether the management is now insisting on increasing the working hours of Ministerial staff at par with industrial workers to 8 hours per day and 48 hours a week;

(d) if so, what are the reasons for this unreasonable proposal of the management in violation of the international rule; and

(e) what are the reasons for not raising the incentive from 18% to 36% for the ministerial staff proportionate to the rise of 25% to 50% allowed to workers?

**THE MINISTER OF STEEL AND MINES WITH ADDITIONAL CHARGE OF THE MINISTRY OF LAW AND JUSTICE (SHRI DINESH GOSWAMI):** (a) Yes, Sir.

(b) to (e) On 28.3.1990, it was agreed between the management and the local Union at Bhilai Steel Plant that those employees in the non-works Department who are working for 8 hours a day and 48 hours a week and are in receipt of 25 per cent incentive will be covered under 50 per cent incentive rate with effect from 1.3.1990. However, despite efforts by Bhilai Steel Plant management so far no settlement relating to employees in non-works Departments (including Ministerial Staff) with working hours less than 48 hours per week who are in receipt of 18 per cent incentive has been reached.

**Acquisition of companies by the Goenkas of Cent Tyres Private Limited**

1678. **SHRI SATYA PRAKASH MALAVIYA:** Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the