

**Churhat Children Welfare Society**

427. SHRI LAL K. ADVANI:

SHRI ATAL BIHARI VAJ-  
PAYEE;  
SHRI ASHWANI KUMAR:

Will the Minister of FINANCE be pleased to state;

(a) whether the Churhat Children Welfare Society has been granted exemption from payment of Income tax under Section 10(23C)(iv) of Income tax Act; if so, how much total amount has been exempted;

(b) when did the tax become due and when was the exemption notified; and

(c) whether all accounts were duly audited and submitted before application for exemption was made, if so, what are the dates thereof?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) Yes, Sir, the Churhat Children Welfare Society was granted exemption from payment of Income-tax under Section 10(23C)(iv) of the Income-tax Act for assessment years 1984-85 to 1985-86 and again for assessment years 1986-87 to 1988-89. The whole of the amount of income was exempted. No returns of income are reported to have been filed by the Society.

(b) Since the Society was exempted from payment of income-tax by notification under Section 10(23C)(iv) of Income-tax Act, no tax has become due since assessment year 1984-85. The exemption for assessment years 1984-85 and 1985-86 was notified in the Gazette of India dated 24-11-1984 and the exemption for assessment years 1986-87 to 1988-89 was notified in the Gazette of India dated 14-6-1986.

(c) As per records of the proceedings for notification under Section 10(23C)(iv) of the Income-tax, the accounts of the Society were submitted alongwith applications for notification. As per the aforesaid record

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the dates of Auditing of Accounts are as under;

Period	Date of Audit
1. 4-2-1982 to 31-5-1982	11-9-1982
2, Year ending 31-12-1983	29-3-1984
3 Year ending 31-3-1984	15-4-1984
4. Year ending 31-3-1985	28-11-1985

Audited accounts at Sl. No. 1 and 2 above were submitted alongwith application under Section 10(23C) (iv) on 12-7-1984 and the audited accounts at Sl. No. 3 above were submitted alongwith the application for renewal on 29-3-1985. Audited accounts at Sl. No. 4 above were submitted on 13-1-1986 during the course of proceedings of second notification.

**Memorandum submitted by Northern States' representatives to the Centre**

2428. SHRI ASHWANI KUMAR:

SHRI ATAL BIHARI  
VAJPAYEE:

Will the Minister of HOME AFFAIRS be pleased to state:

(a) whether a memorandum was submitted by Northern States' representatives to the President, the Prime Minister and the Home Minister sometime in the month of September, 1987 urging for stoppage of infiltration from across the border; if so, what are the details thereof;

(b) what steps Government propose to take or have taken in the matter; and

(c) what are Government's views on the demand of inner-line restrictions on Indian nationals in those States and the details thereof;

THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI CHINTAMANI PANIGRAHI): (a) No, Sir. However, a memorandum has been submitted by the Forum of North-Eastern Regional Political Parties in August, 1987 urging the Union Government to take urgent steps to prevent infiltration from across the international border, as such infiltrators have a definite political design to occupy the whole region.