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## Construction of roads near the international border areas

2535. SHRIMATI OMEN DEORI: Will the Minister of DEFENCE be pleased to state:

- (a) whether it is a fact that his Ministry have objected to further construction of roads nearby international border areas;
- (b) whether Government are aware that without road communication the 20-Point Programme cannot be implemented in the remote areas;
- (c) whether Government are also aware of the fact that on the other side of the international border road communication, electrification, etc., exist; if so, whether Government do not feel it necessary to provide similar facilities to our people to boost their morale and at the same time improve their economic, social and political life; and
- (d) whether it is a fact that better road communication will improve the efficiency of the movement of our troops to meet any challenge if situation arises?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI K. P. SINGH DEO): (a) to (d) No blanket ban on construction of roads close to our borders has been imposed. However, in view of their obvious security implications, each proposal will have to be examined on merits for issue of sanction.

## Collection of 'Dharmada' by M/s. Modi Rubber Company

2536. DR. BAPU KALDATE: SHRI BISWA GOSWAMI: DR. SHANTI G. PATEL:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that some Members of Parliament and also the Delhi Tyre Traders Association have complained to Government that M|s Modi Rubber Company was charging from dealers and customers a certain amount of Dharmada (donation) on the sale of tyres;

- (b) whether it is a fact that the company has been charging 'Dharmada' for funding a hospital project;
- (c) since when such donation is being collected by the company;
- (d) whether the company has computed this amount in their incometax returns; and
- (e) if not, what action has been taken against the Company for defrauding the income-tax authorities?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S. M. KRISHNA): (a) Yes, Sir.

- (b) Yes, Sir
- (c) The company has been collecting 'Dharmada' since 1978.
- (d) and (e) The company is maintaining a separate account for 'Dharmada' receipts and disbursements and the net balance in this account is being shown as current liability from year to year. The amount of 'Dharmada, realised by the company during the accounting period ending 31.10.1979 relevant to the Assessment Year 1980-81 has been proposed be added as trading receipts of the company in the Draft Assessment Order. This has been objected by the company and the matter pending before the Inspecting Assistant Commissioner under section 144B of the Income-tax Act, 1961. Subsequent assessments aloo pending.