t[THE MINISTER OF STATE IN THE MINISTRY OF COMMERCE (SHRI KHURSHED ALAM KHAN):
(a) Barbarin Hydrochloride is mainly exported to Japan, Switzerland, Mexico, Taiwan, U.S.A., U.K., and Italy. The names of the exporting firms are:—

- 1. M/s. Chemico Alkaloids, Vadodara.
- 2. M/s. Bharat Colour and Chemical Products, Bombay.
- 3. M/s. Hindustan Pharmaceuticals, Amritsar.
- 4. M/s. Indo Alkaloids and Pharmaceuticals, Vadodara.
- 5. M/s. Mehta Pharmaceuticals (P) Limited, Amritsar.
- 6. M/s. Pisal Pharmaceutical Co., Bombay.
- 7. M/s. Bombay Alkaloids Pvt. Limited, Baroda.
 - 8. M/s. Euresian, Bombay.
- 9. M/s. Himalayan Products and Industries Corporation Pvt. Limited, Kathgodam, Nainital Distt. (U.P.).
- 10. M/s. Munirabad Chemical Company, Bombay.
- (b) Barbarin Hydrochloride is not covered by the Export Control Order and hence no export licence is required for export of the same.
- (c) Quantity and value of Barbarin Hydrochloride exported by M/s. Himalayan Products and Industries Private Limited, Kathgodam, during the last three years are:

17		Quantity (in Kgs.)	Value in ('000 Rs.)
Year			
1977-78 .		3,200	1258- 1
1978-79 .		4,800	1175.4
1979-80 .		2,400	582 .4Γ

†[] English translation

Excise Duty on Paper-clad, Dry-Cell and Metal-clad Batteries

2338. SHRI M. R. SHERVANI: Will the Minister of FINANCE be pleased to state:

- (a) whether it is a fact that paperclad dry-cell batteries which are cheap and are mostly used by less affluent people attract a higher rate of Excise Duty of 25 per cent and metalclad batteries which are expensive and used by more affluent people attract only 20 per cent Excise Duty; and
- (b) if the answer to part (a) above be in the affirmative, what is the rationale behind this policy and how long this anomaly will be allowed to continue?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SAWAIS'NGH SISODIA); (a) and (b) As part of the 1976 Budget proposals the Central Excise Duty (Basic) on metal jacketed dry batteries was reduced from 25 per cent ad valorem to 20 per cent ad valorem. This was with a view to giving some duty relief to the higher priced metal clad batteries which were mainly manufactured by companies which had then been just set-up or were just coming into existence. Another consideration was that the production of dry batteries 'ad fallen appreciably in 1975 compared to 1973. Representations, however continue to be received against the higher duty on paper clad dry batteries and these are under examination.

Special pay to Tax Assistants working in Audit Parties

2339. SHRI SYED AHMAD HASH-MT: Will the Minister of FINANCE be pleased to refer to the answer to Unstarred Question 1316 given in the Raiya Sabha on the 12th August, 1980 and state:

(a) wheher Government have since taken a decision to give special pay to Income-tax Assistants working in