

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI VIDYA CHARAN SHUKLA): (a) Yes, Sir.

(b) to (d) On the basis of the recommendations of the Central team, revised ceiling of expenditure of Rs. 21.91 crores (Rs. 18.91 crores for the year 1970-71 and Rs. 3 crores for the year 1971-72) on flood relief measures in West Bengal has been adopted for purposes of Central assistance.

Central assistance covering the entire ceiling for 1970-71 has been sanctioned to the State Government.

#### COUNCIL OF SOCIAL SCIENCE RESEARCH

305. SHRI JAGDISH PRASAD MATHUR: Will the Minister of EDUCATION AND YOUTH SERVICES be pleased to state:

(a) whether it is a fact that Government have decided to increase the annual budget of the Council of Social Science Research to Rupees One Crore in the next three years; and

(b) if so, what are the projects envisaged for this increased grants?

THE MINISTER OF EDUCATION AND SOCIAL WELFARE (SHRI SIDHARTHA SHANKAR RAY): (a) The Fourth Five Year Plan of the Ministry makes a tentative allocation of Rs. 87.30 lakhs (and not Rs. one crore) to the Indian Council of Social Science Research in the last year of the Fourth Five Year Plan, that is, 1973-74.

(b) The programmes for which the allocation has been made, comprise the following:

Promotion of Research, Documentation Services, Publications, Research Information, Setting up of Regional Centres, other miscellaneous programmes, administration and capital expenditure.

#### INCOME-TAX APPEALS

306. DR. B. N. ANTANI: Will the Minister of FINANCE be pleased to state:

(a) what is the total number of income-tax appeals disposed of by the Appellate Assistant Commissioners and the Income Tax Appellate Tribunal, respectively, during the financial year 1969-70;

(b) in how many of the above appeals the assessment made by the Income Tax Officers was upheld by the Appellate Assistant Commissioners and the Tribunal respectively;

(c) in respect of the above cases, what was the aggregate tax demand under the assessment orders made by the Income Tax Officers; and modified under the appellate orders

made by the Appellate Assistant Commissioners; and as modified under the appellate orders made by the Income Tax Appellate Tribunal, and

(d) if the assessments were reduced under the appellate orders of the Appellate Assistant Commissioners and the Income Tax Appellate Tribunal, what percentage (of the tax demanded under the assessment orders of the Income Tax Officers) does the reduction represent?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI VIDYA CHARAN SHUKLA): (a) 2,31,485 and 21,936 respectively.

(b) to (d) Information regarding the number of appeals in which the assessment made by the Income-tax Officers was upheld by the Appellate Assistant Commissioners during 1969-70, is being collected and will be laid on the Table of the House. The collection of remaining information will involve incommensurate time and labour.

#### NEW SCHEME OF L.I.C.

307. SHRI B. S. SAVNEKAR:

SHRI A. G. KULKARNI:

SHRI N. P. CHAUDHARI:

SHRI T. G. DESHMUKH:

SHRI S. B. BOBDEY:

Will the Minister of FINANCE be pleased to state:

(a) whether the Life Insurance Corporation has recently announced a new scheme linking the deposits of insurers and some other proposals;

(b) if so, what is the nature of the scheme; and

(c) whether the measures will reduce the rate of premiums on low value insurance scheme?

THE MINISTER OF FINANCE (SHRI Y. B. CHAVAN): (a) Yes, Sir. The Life Insurance Corporation has decided to introduce two Schemes of insurance of depositors in banks. Under one, claim is payable only if death occurs by accident. Under the other, the claim is payable on death whatever the cause therefor. The L.I.C. has also decided to introduce a scheme for providing term cover to those who invest in Units of the Unit Trust of India. Details of this scheme are being worked out.

(b) Copies of the outlines of the first-mentioned two schemes are laid on the Table of the House. [See Appendix LXXV, Annexure No. 14.]

(c) Term assurance plans are low cost insurance plans. Since the protection under these Schemes is "term assurance", the cost under these Schemes would be low.