

ment to encourage modernisation of industry :

(b) if so, what are those concessions; and

(c) the number of plants or factories which have thus been encouraged to modernize themselves ?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR SAHU) : (a) to (c) A Statement is laid on the Table of the House.

STATEMENT

(a) Yes, Sir.

(b) The following are the main reliefs and incentives provided in the Income-tax Act, 1961, which would help to encourage modernisation of industry :

(i) *Development Rebate*.—In addition to the normal Depreciation allowances, Development rebate at rates varying from 20 per cent to 40 per cent is also allowed in respect of plant and machinery installed by an industry.

(ii) *Tax holiday for new industrial enterprises*.—The new industrial enterprises are exempt from payment of income-tax and super-tax, for a period of five years, on so much of their income as does not exceed 6 per cent per annum on the capital employed in the undertaking.

Dividends paid by a new industrial enterprise out of exempt profits as above are also exempted from tax in the hands of shareholders.

(iii) *Tax exemption to foreign technicians*.—The remuneration received by foreign technicians engaged in constructional or manufacturing operations etc., employed in India, is exempt from tax for a period of 36 months subject to the fulfilment of certain conditions laid down in the Income-tax Act, 1961.

In the case of foreign technicians having specialised knowledge and experience in industrial and business management techni-

ques, the tax exemption is available for a period of six months.

(iv) *Concessional rate of tax on royalties and technical services fee*.—The royalty paid in pursuance of an agreement made on or after 1-4-61 and fees for technical services paid in pursuance of an agreement made on or after 1-3-64 to foreign companies by an Indian concern are subject to a concessional rate of tax of 50 per cent instead of the normal rate of 65 per cent applicable to other types of income received by such foreign companies.

(v) *Interest-free loans*.—Interest payable by an industrial undertaking in India to a foreign concern in respect of any moneys borrowed or debt incurred in a foreign country, for the purchase of raw materials or capital plant and machinery, is exempt in the hands of the non-resident lender or supplier, to the extent to which such interest does not exceed the rate approved by the Government in this behalf.

(vi) *Allowance of expenditure incurred on Scientific research*.—Revenue expenditure incurred on scientific research related to its business is allowed as a deduction in computing the taxable income of an industrial concern. Such expenditure of a capital nature is allowed as a deduction by spreading it over a period of five years.

(vii) *Surtax relief*.—Surtax is not chargeable in the case of non-resident companies on their income by way of interest or fees for rendering technical services or royalties.

(c) No statistics are maintained by the Income-tax Department in this regard and the information asked for cannot, therefore, be furnished.

APPOINTMENT OF AGENTS UNDER N.S.O.

*258. { SHRI D. L. SEN GUPTA :
SHRI A. B. VAJPAYEE :
SHRIMATI NANDINI SATPATHY :
SHRI BHUPESH GUPTA :
SHRI A. D. MANI :

Will the Minister of FINANCE be pleased to state :

(a) whether there is any legal disability on the part of any parent to work as an agent of the National Savings Organisation

when a married daughter is in service of that Organisation; and

(b) if so, since when such disability clause has been introduced ?

THE MINISTER OF PLANNING (SHRI B. R. BHAGAT) : (a) and (b) There is no legal disability as such but the ban on appointment of such persons as authorised agents has been imposed through administrative instructions issued in August, 1956.

केन्द्रीय चिकित्सा तथा स्वास्थ्य सेवाओं के डाक्टर

*259. श्री भगवत नारायण भार्गव: क्या स्वास्थ्य मंत्री यह बताने की कृपा करेंगी कि:

(क) केन्द्रीय चिकित्सा तथा स्वास्थ्य सेवाओं में, जिनकी हाल में स्थापना की गई है कितने डाक्टर लिये गये हैं तथा और कितने संघ लोक सेवा आयोग द्वारा भरती किये जायेंगे और वे कब भरती किये जायेंगे; और

(ख) इन सेवाओं में उत्तर प्रदेश के कानपुर, आगरा, वाराणसी, इलाहाबाद और लखनऊ के शहरों से कितने कितने डाक्टर लिये गये हैं और उनमें से कितने कालेजों और अस्पतालों में हैं ?

†[DOCTORS IN CENTRAL MEDICAL AND HEALTH SERVICES

*259. SHRI B. N. BHARGAVA : Will the Minister of HEALTH be pleased to state:

(a) what is the number of doctors taken in the recently constituted Central Medical and Health Services and how many more will be recruited through the Union Public Service Commission and when they will be appointed; and

(b) what is the number of Doctors recruited from each of the KAYAL cities of Uttar Pradesh in the services and how many of them are in the colleges and hospitals ?]

स्वास्थ्य मंत्री (डा० सुशीला नायर): (क) केन्द्रीय स्वास्थ्य सेवा में, जिसे हाल ही में निर्मित किया गया है, उसके प्रारम्भिक गठन में विभिन्न वर्गों में 1,300 डाक्टर नियुक्त किए गए हैं। 'क' से 'घ' वर्गों में 204 स्थानों पर संघीय लोक सेवा आयोग के द्वारा डाक्टरों की नियुक्ति की जा रही है। इनके अतिरिक्त वर्ग 'ङ' में 350 स्थान हैं जिनके लिये मांग (रिक्विजिशन) भेजी जा चुकी है। संघीय लोक सेवा आयोग की सिफारिशें प्राप्त होने पर नियुक्तियां की जाएंगी।

(ख) सूचना एकत्र की जा रही है और प्राप्त होते ही प्रस्तुत कर दी जाएगी।

†[THE MINISTER OF HEALTH (DR. SUSHILA NAYAR) : (a) 1,300 doctors have been appointed to the various categories of the recently constituted Central Health Service at its initial constitution. 204 vacancies are being filled in through the U.P.S.C. in categories A to D. In addition there are 350 vacancies in Category E for which a requisition has been sent. The appointments will be made on receiving the recommendations of the U.P.S.C.

(b) The information is being collected and will be furnished as soon as it becomes available.]

SHIFTING OF C.W. & P.C. OFFICE FROM SIMLA

*260. SHRI A. D. MANI : Will the Minister of IRRIGATION AND POWER be pleased to state :

(a) whether the Office of the Central Water and Power Commission is being shifted from Simla to Delhi; and

(b) if so, how many persons will have to move from Simla to Delhi along with that office ?

THE MINISTER OF IRRIGATION AND POWER (DR. K. L. RAO) : (a) Yes Sir.