

crop on 0.55 lakh acres. In fact, with a little bit of difficulty we can even stretch it to 70,000 acres. At the moment only 36,000 acres are being irrigated and I also join the hon. Member in appealing to the West Bengal Government to try to use the present emergency to push forward and see that a second crop is raised to the largest extent possible.

PANDIT S. S. N. TANKHA: What I wanted to know were the main reasons which are holding up the scheme of getting a second crop in that area. When I went to visit this area some years back, the tenants were averse to raising a second crop and attempts were being made by the Government to persuade them to raise the second crop. Also, some farms were being set up by the Government to demonstrate to the people that it was possible to get a second crop. Now, what is the main difficulty which is being experienced by the Government in this direction?

DR. K. L. RAO: I am afraid I cannot exactly state the reasons, but I would say generally it is the inertia of the people. We found the same situation in the Krishna delta. Four years back people refused to have any second crop. Now that we are supplying water from the Tungabhadra reservoir, we find that there is keen competition among the people. Last year they irrigated two lakh acres and this year they are promised four lakh acres and people are anxious to cultivate more land than four lakh acres. It is a question of, I would not call it education but of giving others' experience to the farmers to know the advantages of a second crop.

MR. CHAIRMAN: Next question.

SHRI M. RUTHNASWAMY: May I ask a question on this?

MR. CHAIRMAN: No. Next question.

SHRI M. RUTHNASWAMY: I do not get a chance to put supplementaries.

MR. CHAIRMAN: I think the majority of questions are from this side. I wish to correct that impression.

SHRI M. RUTHNASWAMY: I mean supplementaries.

TAX RELIEF FOR PROMOTING INDUSTRIAL AND SCIENTIFIC RESEARCH

*196. SHRI M. RUTHNASWAMY: Will the Minister of FINANCE be pleased to state:

(a) whether any tax relief is given to firms for promoting industrial and scientific research;

(b) if so, the form, the rate and the amount of such relief granted during 1963-64; and

(c) the names of firms and total amount of contributions made by them to promote scientific and industrial research during 1963-64?

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) This relief is allowed by deducting the revenue expenses incurred by the firm on scientific research related to its business as well as in respect of any sum paid to an approved scientific research association or to a University, College or institution to be used for scientific research provided the University, College or institutions are approved in this regard in computing the total income from business of the firm. Expenses of capital nature also, incurred on scientific research related to the business of the firm, are deducted in computing the total income of the firm by spreading the total expenses over a period of five years.

As all these expenses are deducted in computing the total income, the relief will be the difference between the tax on the total income before such

deduction and the tax on the total income after such deduction.

The information regarding amount of relief granted during 1963-64 is being collected and will be placed on the Table of the House.

(c) The information will not be available till the assessments of all firms are completed for the current assessment year, and in some cases for the next year also. Hence it is not possible to supply the required information.

SHRI M. RUTHNASWAMY: With regard to the information asked for in part (c) of my question, may I know whether the information available for the latest year will be made available to Members?

SHRI T. T. KRISHNAMACHARI: Collection of information has to be undertaken and if the hon. Member desires it I shall collect the information and place it on the Table of the House. If he wants it for 1963-64, it will be available only after the current year is over. After that we can collect it and place it on the Table of the House.

SHRI M. RUTHNASWAMY: That is why I am asking the information for the latest year which is available.

SHRI T. T. KRISHNAMACHARI: The information has not been collected. Whatever it is, we have to collect the information. If the hon. Member wants it for an earlier year than 1963-64, about which assessment could only be completed during the current year, and if he states the earlier year I can collect the information. The information has not been collected.

SHRI M. RUTHNASWAMY: That is what I say. I want it for the latest year which is available.

SHRI T. T. KRISHNAMACHARI: I am merely stating that if the hon. Member would like it for 1962-63, I

can collect the information. The information has not been collected.

SHRI M. RUTHNASWAMY: Nine-teen sixty two-sixty three would be good enough.

SHRI BHUPESH GUPTA: May I know, when such relief is being given for industrial and scientific research to certain undertakings and concerns, whether the Government take corresponding steps to see that the obligations are properly carried out and whether there is any such machinery in the Government to ensure that.

SHRI T. T. KRISHNAMACHARI: As a matter of fact, the Department makes sure that the money is handed over to the institution and also that the institution is one approved by any of the three institutions which advise Government in this matter, namely, the Council of Scientific and Industrial Research, the Indian Council of Agricultural Research and the Indian Council of Medical Research. It is only after these bodies advise Government with regard to the appropriateness of it that any institution obtains such grants. Then, these grants are allowed as a revenue expenditure.

*197. [*The questioners (Shri Niren Ghosh and Shri M. Basavapunnaiah) were absent. For answer, vide col. 1063 infra.*]

*198. [*The questioner (Shri R. K. Bhuwalka) was absent. For answer, vide col. 1063-64 infra.*]

*199. [*The questioner (Shri P. K. Kumaran) was absent. For answer, vide col. 1064 infra.*]

LIFE INSURANCE AGENTS ASSOCIATION

*200. SHRI RAM SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether a meeting of the Insurance Agents Association was held at Bombay recently;