

other than edible, for which coconut oil is used and the quantities used are estimated as follows:

(1) Soap making	30,000 tons
(2) Toilet and other domestic uses	45,000 "
(3) Miscellaneous uses, such as for lubrication and illumination	4,000

As imported coconut and coconut oil are also used for other than edible purposes, it is not possible to indicate precisely the percentage of internal production so used to the total production in the country. It is estimated that about 25% of the total available coconut oil is used for industrial purposes.

ELECTION TO THE NATIONAL FOOD AND AGRICULTURE ORGANIZATION LIAISON COMMITTEE

MR. CHAIRMAN: As the number of candidates for election to the National Food and Agriculture Organization Liaison Committee is equal to the number of vacancies, I hereby declare that Prof. N. G. Ranga and Syed Mazhar Imam have been duly elected to the said Committee

ELECTION TO THE INDIAN CENTRAL COCONUT COMMITTEE

MR. CHAIRMAN: Shri K. C. George being the only candidate for election to the Indian Central Coconut Committee, I declare him to be duly elected as a member of the said Committee.

ALLOTMENT OF TIME FOR CONSIDERATION OF THE FINANCE BILL, 1953, AND THE CENTRAL EXCISES AND SALT (AMENDMENT) BILL, 1953.

MR. CHAIRMAN: In pursuance of sub-rule (2) of rule 162 of the Rules of Procedure and Conduct of Business

in the Council of States, I have allotted Tuesday, the 21st, Wednesday, the 22nd and Thursday, the 23rd April, 1953, for the completion of all stages involved in the consideration and return by the Council of the Finance Bill, 1953, and the Central Excises and Salt (Amendment) Bill, 1953, including the consideration and passing of amendments, if any, to the Bills.

PAPERS LAID ON THE TABLE

THE DEPUTY MINISTER FOR RAILWAYS AND TRANSPORT (SHRI O. V. ALAGESAN): Sir, I lay on the Table a copy of the Ministry of Transport Notification No. 18-TAG(8)/53, dated the 31st March 1953, as required by sub-section (3) of section 52 of the Delhi Road Transport Authority Act, 1950.

SHRI RAJAGOPAL NAIDU (Madras): Sir, on a point of order

THE LEADER OF THE COUNCIL (SHRI C. C. BISWAS): Sir, I do not think that this Notification can be laid on the Table. The Act has not been brought into force. Yesterday it was agreed during the consideration of the Repealing and Amending Bill that the amendment regarding this Act was not to be accepted, and the matter stands over for the introduction of a fresh Bill for that purpose, so that this Notification cannot be laid on the Table.

SHRI RAJAGOPAL NAIDU: I wanted to raise the same point of order.

MR. CHAIRMAN: I know.

(The Notification was ultimately not laid on the Table.)

THE DEPUTY MINISTER FOR LABOUR (SHRI ABID ALI): Sir, I lay on the Table a copy of each of the following Notifications as required by sub-section (2) of section 7 of the Employees' Provident Funds Act, 1952:—

[Shri Abid Ali.]

- (i) Ministry of Labour Notification No. PF-501 (17) /A4, dated the 27th January 1953.
- (ii) Ministry of Labour Notification No. PF-523(6)/A-5, dated the 23rd February 1953.
- (iii) Ministry of Labour Notification No. PF-523(8)/A-6, dated the 3rd March 1953.
- (iv) Ministry of Labour Notification No. PF-504(109)/A-7, dated the 4th March 1953.
- (v) Ministry of Labour Notification No. PF-516 (10) /A-8, dated the 4th March 1953.

[Placed in Library. See No. 5-33/53.]

(1) THE FINANCE BILL, 1953

**(2) THE CENTRAL EXCISES
AND SALT (AMENDMENT)
BILL, 1953**

THE DEPUTY MINISTER FOR FINANCE
(SHRI M. C. SHAH) : Sir, I beg to move:

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1953-54, and the Bill further to amend the Central Excises and Salt Act, 1944, as passed by the House of the People, be taken into consideration."

Sir, before I deal with the proposals in both the Bills, I should like to make one preliminary observation, and that is this. The proposal to readjust the excise duty on tea is really a part of the Budget proposals but it could not be included in the Finance Bill owing to the time required for making certain administrative arrangements

KHWAJA INAIT ULLAH (Bihar): On a point of order, Sir. Generally Members are not allowed to read speeches. Are the Ministers exempted from this rule, Sir?

PROF. G. RANGA (Madras): Sir, the practice has been whenever a Minister has to make a very important.

statement, especially in connection with the Finance Bill and such serious matters, the Ministers have been allowed in the past—all these years—to read out their statements. That is the usual practice, Sir.

SHRI M. C. SHAH: Sir, I was saying, that the proposal to readjust the excise duty on tea is really a part of the Budget proposals but it could not be included in the Finance Bill owing to the time required for making certain administrative arrangements without which it is not possible to apply the provisions of the Provisional Collection of Taxes Act to the changes in the duty. It will be convenient therefore, as permitted by you, if for purposes of consideration this Bill is also treated as part of the Budget proposals and I trust the House will approve of this course.

I shall, Sir, first deal with the provisions in the Finance Bill as they affect income tax. As hon. Members are aware, the Bill under consideration makes no change in the rates of income and super tax. The only change made is to raise the exemption limit in the case of personal incomes from Rs. 7,200 to Rs. 8,400 in the case of undivided joint Hindu families and from Rs. 3,600 to Rs. 4,200 in the case of individuals. This involves a loss of about Rs. 80 to 82 lakhs in revenue, but, as was explained by the Finance Minister in his Budget speech, this will have a compensating advantage of taking out nearly 70,000 assessment cases off the Income Tax Department and therefore this change will ultimately be beneficial in giving relief to those who have got the lowest income bracket. It will also give some relief to the already overburdened Income Tax Administration which will now be able to give more time to important cases and thereby getting more revenue by way of income tax.

As regards amendments proposed in the Income Tax law, one of the important changes is in section 15(B) of the Income-tax Act. Though the limit of exemption of donations