

of Income-tax Act is now tentamount to be withdrawn whereby great hardships are caused to said trusts;

(b) whether Government have received any representation during a period of last two years in that regard; and

(c) what action Government have taken in the matter?

THE MINISTER OF FINANCE AND REVENUE AND BANKING (SHRI H. M. PATEL): (a) The Supreme Court in the case of the sole Trustee Lok Shikshnan Trust Vs. Commissioner of Income-tax (101 ITR page 234) has laid down that in order to qualify for exemption from income-tax, a charitable trust with an object of general public utility, must not carry on an activity for profit. What constitutes an activity for profit is a matter to be examined with reference to the facts of each case. If the publication activity is carried on by such a trust with the object of making profit it is not entitled to exemption under section 11 of the Income-tax Act, 1961. In such a case deduction under section 80-G will not be available to the donors to the Trust.

(b) The Government have received representations in this regard.

(c) The matter is under consideration.

#### Import of Raw Cashewnuts

1712. SHRI RAMACHANDRAN KADANNAPALLI: Will the Minister of COMMERCE AND CIVIL SUPPLIES AND COOPERATION be pleased to state:

(a) how many employees are working in cashew industry in Kerala;

(b) whether raw cashewnuts are being imported from African countries; and

(c) if so, which are the other countries from where we are importing raw cashewnuts?

THE MINISTER OF COMMERCE AND CIVIL SUPPLIES AND COOPERATION (SHRI MOHAN DHARIA): (a) The accepted labour strength in the factories in Kerala, which are eligible for allotment of imported raw cashewnuts by the Cashew Corporation of India is 1,20,039. In respect of the non-eligible factories, no authentic information about the labour strength is available, but it is estimated at about 22,392. Thus the total number of employees working in Cashew Processing Industry in Kerala is placed at 1,42,431 approximately.

(b) and (c). The raw cashewnuts are imported by the Cashew Corporation of India, principally from the East African countries of Tanzania, Mozambique and Kenya; small quantities are being imported from Senegal, Dahomey, Guinea and Madagascar also.

#### Closure of Textile Mills in Kerala

1713. SHRI RAMACHANDRAN KADANNAPALLI: Will the Minister of COMMERCE AND CIVIL SUPPLIES AND COOPERATION be pleased to state:

(a) how many textile mills in Kerala were closed during 1975-76;

(b) what is the total loss estimated therefor; and

(c) the steps taken to reopen those mills?

THE MINISTER OF COMMERCE AND CIVIL SUPPLIES AND COOPERATION (SHRI MOHAN DHARIA): (a) and (b). There are four cotton textile mills in Kerala which closed during calendar years 1975 and 1976 and continue to remain closed. The loss is equal to the production of 65,008 Spindles and 100 looms which have been rendered idle.

(c) One of the 4 closed mills is under the management of Kerala Government which is taking necessary action