

THE MINISTER OF STATE IN THE MINISTRY OF TOURISM (SHRI OMAK APANG): (a) No, Sir. However, some foreign hotel chains have been allowed to provide technical collaboration.

(b) and (c) Does not arise.

(d) No, Sir.

(e) Does not arise.

Form in Income Tax

5482. DR. VALLABHBHAI KATHIRIA: Will the Minister of FINANCE be pleased to state:

(a) the details of return forms to be filled in by the tax payers to keep the accounts etc. upto date;

(b) the cost of each form;

(c) the expenses to be incurred on this account by the Tax Payers; and

(d) the steps being taken by the Government to minimise the forms?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE AND INSURANCE) (SHRI KADAMBUR M.R. JANARTHANAN): (a) Various return forms are prescribed under Income-tax Act and Rules thereto depending on the status of the person and the nature of the income. The details of Income Tax Return forms are as under:

Form No.	Applicable for
1	2
ITS-1	Company
ITS-2	A person not being a company where total income includes income under the head 'profits and gains of business or profession'.
ITS-2A	A resident individual or HUF whose total income does not exceed Rs. 2,00,000/- and does not include income from 'profits and gains of business or profession' or brought forward loss or allowance except under the head 'Income from House property'.
ITS-2B	The total income for the block period under section 158BC(a).
ITS-2C	A person required to file a return under the proviso to sub-section (1) of section 139 dealing with economic criteria.

1	2
ITS-3	A Person whose total income does not include income under the head 'profits and gains of business or profession'.
ITS-3A	An assessee claiming exemption under section 11 of Income Tax Act.

In addition, separate return forms have been prescribed under other direct tax enactments such as Wealth-tax, Gift-tax, Interest-tax and Expenditure-tax.

(b) The Income-tax Return Forms are printed through various Government of India Presses and cost differs from Press to Press. The cost of form printed from different Government presses is as under:

Form No.	Cost (Press)
ITS-1	Rs. 2.72 (Nilokheri)
ITS-2	Rs. 2.08 (Nashik)
ITS-2A	Rs. 1.33 (Nashik)
ITS-2B	Rs. 0.32 (Chandigarh)
ITS-3	Rs. 1.63 (Nashik)
ITS-3A	Rs. 2.55 (Koratty)

(c) No expenses are required to be incurred by the tax payers on this account.

(d) The Government has already announced the proposal to introduce a simple taxpayer-friendly return form to be called—SARAL applicable to all non-corporate taxpayers. SARAL would not only bring in significant improvement in the cumbersome nature of existing income-tax return forms but can also be used by various categories of non-corporate assessees.

Loan to the Tea Board

5483. SHRI BIJOY KUMAR "BIJOY":

SHRI SITA RAM YADAV:

Will the Minister of FINANCE be pleased to state:

(a) whether the Government have decided not to give further loan to Tea Board;

(b) if so, the reasons therefor;