

rise in the prices. Depositing this amount in the CPF/GPF defeats the purpose. Additional Dearness Allowance is included in the total taxable income of the officials and income tax is levied on it. Though as a matter of fact this amount has not reached the purse of the person concerned during that year.

Therefore, I would like to request the Central Government to pay the instalments of the Additional Dearness Allowance in cash to the wage earners to compensate them for the rise in the prices or if it is not feasible for the Government to pay in cash the instalments of the Additional Dearness Allowance, being deposited in CPF/GPF, should be fully exempted from the income tax.

[English]

(v) **Need to restore earlier pattern of Central Contribution to Sugar Development Fund in respect of Maharashtra.**

SHRI ANNA JOSHI (Pune): Sir, the Government of Maharashtra has requested the Central Government for maximum assistance from the Sugar Development Fund. Earlier, the factories used to contribute 10 per cent of expenditure for modernising their plants while remaining 90 per cent of the expenditure used to come from Fund. This pattern has recently been changed and the factories have to contribute 35 per cent of the expenditure and 65 per cent of the expenditure has to come from the Sugar Development Fund. Many factories find it difficult to raise 35 per cent.

I, therefore, request the Central Government to restore the earlier pattern and also to introduce incentive schemes so as to boost the working performance of sick units.

(vi) **Need to lift ban on export of Sandal Wood**

DR. (SHRIMATI) K.S. SOUNDARAM (Tiruchengode): Sir, sandalwood is exclusively bestowed on Indian soil in forest belt of Tamil Nadu and Karnataka while some quantity keeps growing in Andhra Pradesh and Kerala. In Tamil Nadu, the amount earned from sandalwood now is nearly 50 per cent of the State Forest Department's revenue. The revenue realised in 1991 was Rs.22.99 crores on auction sale of 10.12 M.T. of sandalwood. Stock of 2,500 M.T. of sandalwood got accumulated awaiting sale in 1991-92 and a similar precarious position obtains as regards deals in sandalwood in all forms, including logs and billers by Government of India, Tamil Nadu hopes to compete on a global scale to get a competitive price for sandalwood.

If total lifting of ban is not possible now, at least export licence may be given to qualified firms.

I, therefore, request the Central Government to take urgent steps in this matter.

(vii) **Need to expedite the Construction work of Railway Over bridge at Arakonam, Tamil Nadu**

SHRI R.JEEVARATHINAM (Arakonam): Sir, Arakonam railway junction in Tamil Nadu can be connected with Calcutta-Delhi on one side, Kanyakumari and Madurai on the other, Mangalore Port on the West Coast and Madras Port and some other areas on the remaining side.

Three years ago, the Union Government had sanctioned a railway overbridge with the consent of the Tamil Nadu