1	2	3	4	5	6	7
23.	Puducherry	1516.21	9.22	0.00	0.00	1525.43
24.	Punjab	38942.42	816.81	3.06	0.00	39762.29
25.	Rajasthan	110675.56	47708.00	250.49	21.84	158612.21
26.	Sikkim	82.69	0.46	0.00	0.00	83.15
27.	Tamil Nadu	19364.78	507.74	0.79	474.58	19398.73
28.	Tripura	4092.02	2.92	25.12	3.75	4116.31
29.	Uttar Pradesh	388430.70	0.00	0.00	0.00	388430.70
30.	Uttarakhand	8210.36	92.38	1.70	0.00	8304.44
31.	West Bengal	79968.91	0.00	45.45	0.00	80014.36
	GRAND TOTAL:	2491477.03	225884.24	4982.04	1258.97	2721084.34

## Excise duty exemption under GST regime

888. SHRI RAMA CHANDRA KHUNTIA: Will the Minister of FINANCE be pleased to state:

- (a) whether Government is considering undertaking studies to examine if the fiscal benefits being provided are being passed on to the final consumer;
- (b) whether the existing area based exemptions for central excise would continue under the forthcoming Goods and Service Tax (GST) regime; and
  - (c) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) There is no such proposal under consideration at this stage.

(b) and (c) According to the First Discussion Paper on Goods and Service Tax released by the Empowered Committee of State Finance Ministers, the tax exemptions, remissions etc. related to industrial incentives would be converted, if at all needed, into cash refund schemes and Special Industrial Area schemes would continue upto legitimate expiry time both of for the Central and the States. In such cases, the Central and the State Governments could provide reimbursement after collecting GST.

## Roadmap for fiscal consolidation

889. SHRI R.C. SINGH: Will the Minister of FINANCE be pleased to state:

- (a) whether the Thirteenth Finance Commission has worked out a roadmap for fiscal consolidation for 2010-15;
  - (b) if so, the details of the roadmap prepared by the Commission;
  - (c) whether Government has studied the proposed roadmap; and