

Service tax liability of law firms and film producer

2807. SHRI MOHD. ALI KHAN: Will the Minister of FINANCE be pleased to state:

- (a) whether the law firms and film producers are in service tax net;
- (b) if so, the details thereof and the current position thereof; and
- (c) if not, the reasons therefor ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRIMATI NIRMALA SITHARAMAN): (a) Yes Sir.

- (b) (i) Any service provided by a legal firm to a business entity having turnover of more than ₹ 10 lakh in the preceding financial year is taxable.
- (ii) Any service provided by a film producer, other than by way of temporary transfer of copyright for exhibition of film in a cinema hall or cinema theatre, is taxable.
- (c) Do not arise in view of (b) above.

NGOs financed through Skill Development Corporation

2808. SHRI PYARIMOHAN MOHAPATRA: Will the Minister of FINANCE be pleased to state:

- (a) whether a large number of Non-Governmental Institutions and Organisations have been financed directly and or through the Skill Development Corporation set up by Government;
- (b) if so, the details of such Institutions/Organisations and the amount paid to each for the last three years and the number of people imparted skills and those who could find employment;
- (c) the number and names of Organisations/Institutions which have failed to achieve the target and penal action taken; and
- (d) whether penal action has not been taken in case of some Organisations/Institutions and if so, the reasons therefor and the details of such Organisations/Institutions ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRIMATI NIRMALA SITHARAMAN): (a) Yes. National Skill Development Corporation (NSDC), set up by the Government, have funded 89 Non-Governmental Institutions and Organisations as on 31st March 2014.

Under Skill Development Initiative scheme of Ministry of Labour and Employment, the funds are released to State/UT Governments for reimbursement of training cost and assessment cost to Vocational Training Providers (VTPs) and Assessing Bodies respectively. There are total of 3460 Govt. VTPs and 8062 private VTPs which includes NGOs also.

(b) The detail of the information provided by the NSDC are given in Statement-I (*See below*).

(c) As on 31st March 2014, NSDC had 42 partners in operation over a period of 1 year and out of which 10 Training Partners have been identified as non-performing partners based on the social and financial performance. The details of the action taken against each of the partners are given in Statement-II (*See below*).

(d) As informed by NSDC, they have taken appropriate action against all training partners classified as non-performing as per the monitoring policy. There is no such cases where action has not been taken against the training partners.

Statement-I

Details of motivation provided of NSDC

Sl. No.	Institution/ Organisation Name	Amount Disbursed	Training	Placement
1	2	3	4	5
1.	24X7 learning Pvt Ltd	58,33,333	-	-
2.	AISECT Skill Mission Society	10,13,27,009	76,980	34,555
3.	Amass Skill	1,31,00,000	107	63
4.	Ants Consulting Pvt. Ltd	1,36,29,000	12,033	4,580
5.	Anudip Foundation	20,00,000	7,007	5,078
6.	Appollo Medskills Ltd	8,57,24,612	555	477
7.	Arunim	37,00,000	-	-
8.	ASTM	12,00,00,000	4,329	3,369
9.	Avon Facility Management Services LTD	3,00,00,000	669	-
10.	AVR edge Network Pvt Ltd	2,54,08,416	-	-
11.	BASIX Academy for Building Lifelong Employability Ltd.	23,50,99,000	37,570	20,656

1	2	3	4	5
12.	Best First Step	3,00,00,000	36	23
13.	Britti Prosikshan	90,00,000	2,921	558
14.	Calance Software Private Limited	1,76,69,000	1,856	483
15.	CAP WDI Pvt Ltd	1,17,00,000	7,442	3,568
16.	Caravan Crafts retails Pvt. Ltd.	7,87,50,000	620	412
17.	Centum Worskills India limited	13,18,46,450	3,87,526	3,51,603
18.	Cinema Vision India Project	2,54,00,000	-	-
19.	CREDAI	11,12,00,000	14,205	13,299
20.	CSC E Governance-Innovation	10,00,000	-	-
21.	Data Pro Computers Pvt Ltd	1,05,00,000	20,536	9,277
22.	Don Bosco Tech Society	12,36,18,106	45,116	21,515
23.	Drishtee Skill Development Certer P. Ltd	2,40,00,000	2,029	410
24.	E Plamleaf ITES Pvt Ltd	2,00,00,000	72	2
25.	Edubridge Learning Pvt. Ltd.	2,51,25,000	6,476	1,750
26.	Edujobs Academay Pvt ltd	2,07,04,095	608	297
27.	Edulite Careers Pvt Ltd	1,35,00,000	24	21
28.	Emerge Vocational Skill	3,12,00,000	1,286	-
29.	Empower Pragati Vocational and Staffing Pvt. Ltd.	7,87,27,403	29,955	13,487
30.	ESMS Esource Consulting Private Limited	2,26,77,420	5,124	1,751
31.	Everonn Skill Development Corporation	41,76,00,000	13,050	6,109
32.	Future Sharp Skill Limited	16,60,00,000	7,257	4,378
33.	Global Talent Track Pvt. Ltd.	1,00,00,000	-	-
34.	Globsyn Skills Development Pvt. Ltd.	7,63,49,973	16,429	2,870
35.	Gols Tech	2,62,50,000	1,929	1,552
36.	Gram Tarang Employability Training Services Private Limited	10,00,00,000	15,884	12,477
37.	Gram Tarang Employability Training Services Private Limited -2	10,80,00,000	-	-

1	2	3	4	5
38.	Gras Education & Training Services Pvt. Ltd.	17,00,00,000	26,742	10,479
39.	IAHV	48,38,805	-	-
40.	ICA Infotech Pvt. Ltd.	7,71,60,390	27,064	18,205
41.	IL and FS Skills Development Corporation Ltd.	85,88,98,056	1,54,732	1,28,132
42.	Indian Institute of Skill Development Private Limited	8,00,00,000	11,031	9,660
43.	Indigram Skill and Knowledge Initiatives Pvt. Ltd. (I-SKILL)	7,70,00,000	40,015	39,806
44.	Industree Skill Trasform Pvt. Ltd.	2,16,00,056	551	264
45.	Involute Institution of Industries Training Private Limited	7,10,35,015	1,305	737
46.	Iprimed Education Solutions Pvt. Ltd.	63,93,145	1,090	962
47.	iSTAR Skill Development Private Limited	1,00,00,000	3,291	2,092
48.	Job Skill Solutions Pvt. Ltd. (Fides Global)	4,06,87,815	3,556	90
49.	Kalyani Skills	50,00,000	-	-
50.	Keertika Academy Pvt. Ltd.	2,40,00,000	526	284
51.	Kherwadi Social Welfare	2,98,14,093	15,792	4,381
52.	Labournet Services India Ltd.	6,33,86,854	76,163	33,532
53.	Laqsh Job Skills Development Corporation	2,00,00,000	3,595	2,282
54.	Laurus Edutech Life Skills Pvt. Ltd.	15,48,58,000	59,670	28,916
55.	Liqvid e learning services Pvt. Ltd	1,00,00,000	-	-
56.	LS Talent Transformation Manpower Pvt. Ltd.	22,79,727	162	61
57.	Manipal City and Guilds Pvt. Ltd.	50,00,000	6,798	3,399
58.	Mann Deshi Foundation	50,00,000	17,482	12,400
59.	Microspin Machine Works Pvt. Ltd.	1,87,50,000	-	-
60.	MILLAAP -Innovation	90,00,000	-	-
61.	New Horizons Skill Development	2,66,00,000	1,229	1,063
62.	NIIT Yuva Jyoti Limited	33,27,16,784	16,938	15,622

1	2	3	4	5
63.	Orion Edutech Pvt. Ltd.	11,52,28,587	14,211	8,764
64.	PAN IIT Alumni Research Foundation	18,62,16,642	1,163	1,067
65.	Pipal Tree Skill Venture	95,00,000	1,709	1,343
66.	Pragmatic Education Society	1,02,00,000	88,546	71,025
67.	Pratham Education Foundation	4,00,00,000	831	448
68.	Premier Centre	3,00,00,000	359	269
69.	Prolific Systems and Technology Pvt. Ltd.	6,97,38,750	5,500	2,250
70.	Providers Skill Academy Private Limited	1,35,00,000	5,178	2,485
71.	Rooman Tech	6,37,50,000	20,680	8,068
72.	Rural Shores Skill Academy Pvt. Ltd.	3,00,00,000	1,934	644
73.	Sahaj E Village	9,88,67,708	19,002	9,500
74.	Sahayog Micromanagement	2,50,00,000	-	-
75.	Saksham Training and Facility Pvt. Ltd.	3,75,00,000	1,601	1,031
76.	Sasakawa India Leprosy Foundation	73,60,000	-	-
77.	SB Global Educational Resources Pvt. Ltd.	1,20,00,000	1,348	8
78.	Skill Source Learning and Technologies Pvt. Ltd.	1,05,00,000	20	-
79.	Skill Tree Consulting Pvt. Ltd.	3,00,00,000	-	-
80.	Skillsomics India Pvt. Ltd.	4,49,66,670	2,008	2,008
81.	Smart Edusol Services Private Limited	5,48,67,539	4,847	1,260
82.	Stratadigm education Academy Pvt. Ltd.	1,20,00,000	1,600	1,408
83.	Synchroserve Global solution Pvt. Ltd.	3,02,00,000	1,509	1,353
84.	T.M.I Inputs and Services Pvt. Ltd.	19,28,00,000	29,769	22,438
85.	Talent Sprint Education Services Pvt. Ltd.	10,00,00,000	26,489	2,523
86.	The Gem and Jewellery Export Promotion Council	3,68,50,000	937	864
87.	TVS Tranning and Services Pvt. Ltd.	1,00,00,000	4,025	3,813
88.	UP Tech	87,00,000	-	-
89.	Vidyanta Skill Institute Private Limited	3,49,11,225	3,682	3,654

Statement-II*Details of action taken NSDC*

Sl.No.	Partner Name	Actions Taken by NSDC
1.	Empower Pragati Vocational and Staffing Private Limited	<ul style="list-style-type: none"> • Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities • NSDC initiated action by closely monitoring Empower's performance and further appointed an independent auditor to conduct a management audit • Empower's subsequent disbursements were held back till the time it was able to achieve its targets. • NSDC finally initiated re-diligence of the partner to restructure agreement and funding amount post approval from the NSDC board.
2.	Gras Education and Training Services Private Limited	<ul style="list-style-type: none"> • Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities • NSDC initiated action by closely monitoring GRAS's performance and further appointed an independent auditor to conduct a management audit • GRAS's subsequent disbursements were held back till the time it was able to achieve its targets. • NSDC finally initiated re-diligence of the partner to restructure agreement and funding amount post approval from the NSDC board.
3.	Indigram Skill and Knowledge Initiatives Private Limited	<ul style="list-style-type: none"> • Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities • NSDC initiated action by closely monitoring Indigram's performance and further appointed an independent auditor to conduct a management audit • Indigram's subsequent disbursements were held back till the time it was able to achieve its targets. • NSDC finally initiated re-diligence of the partner to restructure agreement and funding amount post approval from the NSDC board.
4.	Laqsh Job Skills Academy Private Limited	<ul style="list-style-type: none"> • Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities • NSDC initiated action by closely monitoring Laqsh's performance and further appointed an independent auditor to conduct a management audit

Sl.No.	Partner Name	Actions Taken by NSDC
		<ul style="list-style-type: none"> Laqsh's subsequent disbursements were held back till the time it was able to achieve its targets. NSDC finally initiated re-diligence of the partner to restructure agreement and funding amount post approval from the NSDC board.
5.	Edubridge Learning Private Limited	<ul style="list-style-type: none"> Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities NSDC initiated action by closely monitoring Edubridge's performance and further appointed an independent auditor to conduct a management audit Edubridge's subsequent disbursements were held back till the time it was able to achieve its targets. NSDC finally initiated re-diligence of the partner to restructure agreement and funding amount post approval from the NSDC board.
6.	Job Skills Solutions Private Limited	<ul style="list-style-type: none"> Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities NSDC initiated action by closely monitoring Jobskill's performance and further appointed an independent auditor to conduct a management audit Jobskill's subsequent disbursements were held back till the time it was able to achieve its targets. NSDC finally initiated re-diligence of the partner to restructure agreement and funding amount post approval from the NSDC board. NSDC has cancelled remaining tranches of the approved loan amount. Legal action has been initiated against Jobskill for non-payment of dues and non-performance.
7.	Indian Institute of Gems and Jewellery Jaipur	<ul style="list-style-type: none"> Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities NSDC initiated action by closely monitoring IIGJ's performance and further appointed an independent auditor to conduct a management audit NSDC has cancelled remaining tranches of the approved loan amount. Legal action has been initiated against IIGJ for non-performance, post approval from the NSDC board.

Sl.No.	Partner Name	Actions Taken by NSDC
8.	iSTAR Skill Development Private Limited	<ul style="list-style-type: none"> • Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities • NSDC initiated action by closely monitoring iStar's performance and further appointed an independent auditor to conduct a management audit • NSDC has cancelled remaining tranches of the approved loan amount. • Legal action has been initiated against iStar for non-performance, post approval from the NSDC board.
9.	Everonn Skill Development Limited	<ul style="list-style-type: none"> • Everonn was classified as non-performing partner due to change in management issues and failure to achieve targets across parameters such training, placement, revenue and expenditure. • NSDC initiated action by closely monitoring Everonn's performance and further appointed an independent auditor to conduct a management audit. • Regular show cause notices and letters with respect to non-compliance of terms and conditions of the loan agreement, interest and principal amount due have been sent to Everonn. • Everonn has paid the complete interest and NSDC is in the process of executing an Escrow agreement to ensure timely repayment of the principal amount.
10.	BASIX Academy for Building Lifelong Employability Limited	<ul style="list-style-type: none"> • Focussed monitoring of fund utilisation levels, conducting field visits and other validation activities • NSDC initiated action by closely monitoring Bable's performance and further appointed an independent auditor to conduct a management audit • Bable's subsequent disbursements were held back till the time it was able to achieve its targets.

Disbursement of NCEF

2809. SHRI JESUDASU SEELAM: Will the Minister of FINANCE be pleased to state:

(a) whether Government is collecting the cess on coal in order to increase the corpus under National Clean Energy Fund (NCEF) properly;