

which every State would enjoy equal voting rights and autonomy. The Centre has also given a commitment to compensate the States for three years. The Centre has also referred the matter relating to possible revenue loss to some States under GST to the Fourteenth Finance Commission with the request to recommend a mechanism for paying this compensation.

- (c) No, Sir.
- (d) Does not arise.

Tax foregone through exemption

3610. SHRI MOHAMMAD SHAFI: Will the Minister of FINANCE be pleased to state:

- (a) the names of companies which pay zero tax under different exemptions since 2004;
- (b) the total amount of such tax and its share in GDP since 2004; and
- (c) the details of non-profit organizations exempted under different tax exemptions and the total amount of such tax?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRIMATI NIRMALA SITHARAMAN): (a) **Direct Taxes:** Details regarding the names of companies which pay zero tax under various exemptions is not maintained centrally.

Indirect Taxes: Exemptions in respect of indirect taxes/duties are based on goods/commodities and services and not based on companies and non-profit organizations.

- (b) Does not arise in cases of assesseees which pay zero tax.
- (c) **Direct Taxes:** The details of non-profit organizations exempted under different tax exemptions and the total amount of tax so exempted is not maintained. However, as per the Receipts Budget document for 2014-15 (July, 2014), the total number of electronically filed returns applicable to charitable entities (ITR-7) during the financial year 2013-14 is 106443 and the total amount applied by such entities for charitable purposes and religious purposes in India is ₹ 2,00,274 crores.

Indirect Taxes: Question does not arise in view of (a) above

Central allocations to Jammu and Kashmir

3611. SHRI G.N. RATANPURI: Will the Minister of FINANCE be pleased to state:

- (a) whether delay in finalization of Jammu and Kashmir (J&K) State plan budget for 2014-15 has left little time for its implementation;