

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;

(b) by when Government will make fully or partly, the plan allocations for J&K non lapsable to meet the challenge of limited time for work in harsh, snowbound and remote areas of the State; and

(c) the details of Central allocation, including plan allocations and actual disbursements with reasons for discrepancies between allocations and disbursements, during the last three years State-wise and year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRIMATI NIRMALA SITHARAMAN): (a) and (b) Based on provisional allocations made by the Planning Commission, pending finalization of Annual Plan 2014-15, Plan funds to the tune of ₹ 1869.36 crore, including Normal Central Assistance of ₹1143.73 crore and Special Central Assistance of ₹ 688.20 crore, have been released by Ministry of Finance to the State of Jammu and Kashmir (Jammu and Kashmir) in 2014-15 as on 31st July, 2014. Besides, Non-Plan releases of ₹ 930.64 crore and devolution of Central Taxes of ₹ 1421.56 crore have also been made. Also, funds are flowing to the State of Jammu and Kashmir through various Centrally Sponsored and Central Sector Schemes. Budgeting being an annual exercise, release of funds under Plan allocations to the States are made within the same financial year and cannot be made non-lapsable. However, utilization certificates are required to be furnished within a period of twelve months of the closure of the financial year.

(c) The details of allocations and funds released to the States, during the last three years, under Demand No. 36 under Plan; and the Non-Plan releases made as per recommendations of Thirteenth finance Commission are given in Statement-I and II respectively (*See below*) Besides, funds also flow to the States through various Centrally Sponsored and Central Sector Schemes. The State-wise details of the funds released to the States under the Central Plan during the last three years, including Plan resources under Demand No.36, are given in the Statement-III (*See below*). The releases are made on the basis of recommendations made by the respective line Ministries/Planning Commission keeping in view the absorptive capacity of the projects, furnishing of utilization certificates for the funds last released and fulfillment of other prescribed conditions.

Statement-I

Plan allocations and releases to State Governments under Demand No. 36 (previously Demand No. 35)

(₹ in crore)

Sl. No.	States	2011-12		2012-13		2013-14	
		Allocations	Releases	Allocations	Releases	Allocations	Releases
1	2	3	4	5	6	7	8
1.	Andhra Pradesh	7083.92	5182.30	6774.03	3236.57	6537.90	2983.91
2.	Arunachal Pradesh	2366.37	2297.86	3248.02	2521.15	2805.77	2809.78
3.	Assam	5770.73	4213.06	7163.83	5153.50	7257.75	5461.89
4.	Bihar	7404.06	4889.93	7495.51	4310.58	8452.52	5987.46
5.	Chhattisgarh	1778.31	1220.47	1866.33	1084.13	1813.96	1448.1
6.	Goa	303.69	263.30	408.40	289.86	572.39	303.52
7.	Gujarat	3762.07	1252.14	3618.80	2422.05	3276.73	1889.09
8.	Haryana	1417.14	585.96	1147.58	565.09	1160.98	806.93
9.	Himachal Pradesh	2894.51	3268.66	3738.47	4230.81	3669.65	3711.82
10.	Jammu and Kashmir	10244.25	8893.19	10491.90	9307.05	10362.76	8806.75
11.	Jharkhand	3078.41	1823.62	3385.15	2023.00	2517.91	1204.69
12.	Karnataka	4232.26	3562.02	4384.36	3049.64	4722.31	3358.94

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1	2	3	4	5	6	7	8
13.	Kerala	2184.13	1080.06	2137.16	1307.04	2357.22	1209.01
14.	Madhya Pradesh	5834.57	4490.29	7472.55	5711.08	6939.63	5296.09
15.	Maharashtra	7191.07	4310.16	7195.32	3998.10	7826.63	3419.56
16.	Manipur	2364.32	1956.03	3321.80	2514.73	3453.63	2388.49
17.	Meghalaya	1776.2	1565.20	2182.54	1605.50	2479.22	1840.38
18.	Mizoram	1620.65	1519.66	2090.55	1563.08	2117.88	1711.36
19.	Nagaland	1958.45	1707.51	2562.97	1972.34	2583.71	2112.24
20.	Odisha	3700.08	2949.78	4262.04	2879.44	3904.36	2812.73
21.	Punjab	1656.63	645.93	2065.91	813.79	1995.59	1141.15
22.	Rajasthan	2624.49	1478.22	3489.00	1564.81	3468.86	2206.05
23.	Sikkim	1414.59	1078.01	1599.40	1180.09	1654.52	1342.28
24.	Tamil Nadu	2327.99	3129.55	4142.70	3280.30	4019.26	4790.78
25.	Tripura	2421.27	2218.19	2829.86	2506.27	2856.91	2814.27
26.	Uttar Pradesh	7153.03	5653.68	11049.13	5130.72	9721.03	5858.79
27.	Uttarakhand	3469.06	2749.89	4994.46	3040.63	5164.65	3526.62
28.	West Bengal	4329.19	6091.14	7050.71	5643.04	6919.16	4315.82
29.	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		102361.44	80075.79	122168.48	82904.42	120612.89	85558.50

Statement-II

State-wise release of Non Plan Grants under Demand No. 36

(₹ in crore)

Sl. No.	States	2011-12		2012-13		2013-14	
		Allocation	Release	Allocation	Release	Allocation	Release
1	2	3	4	5	6	7	8
1.	Andhra Pradesh	2441.48	1576.91	3016.93	725.50	3351.66	2473.19
2.	Arunachal Pradesh	795.65	660.84	1072.72	812.15	981.99	763.40
3.	Assam	1057.85	733.04	1091.68	1239.67	1200.04	507.64
4.	Bihar	2669.53	2468.29	3212.23	2319.83	3594.04	3113.11
5.	Chhattisgarh	1153.71	1027.11	1402.38	1153.90	1528.92	1191.55
6.	Goa	102.69	13.09	134.82	29.80	219.02	99.43
7.	Gujarat	1854.04	1628.14	2180.36	1455.88	2381.37	2015.34
8.	Haryana	845.93	669.05	976.88	635.07	1058.78	990.55
9.	Himachal Pradesh	2531.66	2563.09	2452.90	2437.56	1926.10	1883.47
10.	Jammu and Kashmir	4285.14	4024.60	4097.57	3705.25	3683.19	3501.78
11.	Jharkhand	1384.29	1180.44	1626.22	1372.32	1767.66	1244.42
12.	Karnataka	2119.39	2091.29	2682.14	2098.38	3011.45	3202.74
13.	Kerala	1256.40	1277.56	1485.80	600.57	1610.98	1568.06

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1	2	3	4	5	6	7	8
14.	Madhya Pradesh	2381.59	2083.74	2948.46	2534.13	3303.15	2980.54
15.	Maharashtra	2968.25	2633.64	3786.27	3570.64	4168.24	3079.80
16.	Manipur	1293.00	1236.86	1967.69	1850.93	1842.80	1740.83
17.	Meghalaya	526.33	500.98	1083.98	880.77	994.81	883.00
18.	Mizoram	855.33	817.39	1155.18	1029.81	1129.52	1082.97
19.	Nagaland	1765.95	1713.18	2125.27	1964.76	2139.94	1994.27
20.	Odisha	1858.60	1671.06	2173.48	1423.71	2359.09	1827.43
21.	Punjab	1119.89	815.05	1368.10	982.56	1469.14	910.79
22.	Rajasthan	2380.91	2660.53	2853.86	2409.50	3180.65	3023.66
23.	Sikkim	240.19	246.09	410.23	293.23	365.09	258.48
24.	Tamil Nadu	2135.46	1893.04	2738.86	1246.53	2994.67	2379.65
25.	Tripura	1189.24	1134.69	1409.83	1246.10	1226.59	1071.26
26.	Uttar Pradesh	4868.92	4335.08	5952.83	4311.26	6700.68	7611.07
27.	Uttarakhand	899.83	596.45	1037.98	831.21	794.77	520.63
28.	West Bengal	2318.00	1721.47	2829.86	2092.38	3151.04	1985.49
29.	Telangana	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		49299.25	43972.67	59274.53	45253.42	62135.40	53904.54

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Statement-III*State-wise release of Central Plan Grants*

		(₹ in crore)		
Sl. No.	State	2011-12	2012-13	2013-14
1.	Andhra Pradesh	7678.64	6487.52	5844.24
2.	Arunachal Pradesh	3052.50	3208.60	3504.07
3.	Assam	6579.90	7918.35	8303.11
4.	Bihar	7683.01	7882.08	9291.39
5.	Chhattisgarh	3230.85	3480.17	3328.43
6.	Goa	219.82	251.59	252.61
7.	Gujarat	3956.50	5018.47	4793.43
8.	Haryana	1558.49	1626.10	1689.16
9.	Himachal Pradesh	3796.30	4705.44	4220.66
10.	Jammu and Kashmir	9711.05	10263.55	9834.29
11.	Jharkhand	3671.75	3340.25	2750.42
12.	Karnataka	5586.04	4984.66	5639.90
13.	Kerala	2435.19	2397.90	2488.67
14.	Madhya Pradesh	7806.27	9462.77	8286.71
15.	Maharashtra	9105.75	8823.52	8332.80
16.	Manipur	2490.00	2970.60	3099.20
17.	Meghalaya	2050.55	2127.88	2480.30
18.	Mizoram	2021.28	2233.10	2323.76
19.	Nagaland	2396.06	2647.75	2785.38
20.	Odisha	5627.00	5353.06	5725.98
21.	Punjab	1642.18	1752.02	2365.04
22.	Rajasthan	4583.38	4497.44	5184.58
23.	Sikkim	1363.96	1447.49	1747.21

Sl. No.	State	2011-12	2012-13	2013-14
24.	Tamil Nadu	4468.13	5174.02	5979.87
25.	Tripura	2838.81	3063.24	3566.67
26.	Uttar Pradesh	13193.79	12993.42	14012.87
27.	Uttarakhand	3326.21	3627.37	4223.75
28.	West Bengal	9640.06	8263.34	8056.41
29.	Telangana	0.00	0.00	0.00
TOTAL		131713.47	136001.70	140110.91

Source: Public Financial Management System (PFMS) of office of CGA.

Restoration of CST rate till implementation of GST

3612. SHRI A. V. SWAMY: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Odisha is losing ₹ 1300 crores annually due to reduction rate in Central Sales Tax (CST) rate from 4 per cent to 2 per cent as on 1 June, 2008 in the absence of implementation of Goods and Services Tax (GST); and

(b) how soon this heavy losses is going to be paid to Odisha or the CST rate is restored to 4 per cent till the implementation of GST?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRIMATI NIRMALA SITHARAMAN): (a) No, Sir. Odisha Government has submitted a compensation claim of ₹ 1087.67 crore only for the year 2012-13 on account of loss due to reduction rate in Central Sales Tax (CST) rate from 4 per cent to 2 per cent as on 1 June, 2008.

(b) CST compensation claims of the States including Odisha for the 3 years period 2010-11, 2011-12 and 2012-13, as per recommendation of the Empowered Committee of State Finance Minister is under consideration with the Department of Revenue.

CDR package to companies

3613. DR. V. MAITREYAN: Will the Minister of FINANCE be pleased to state:

(a) whether Government has approved Corporate Debt Restructuring (CDR) package scheme for many companies;

(b) if so, the details list of companies given CDR package;

(c) the total amount involved for the years 2010-11, 2011-12, 2012-13 and 2013-14;

(d) the current status of the companies which availed the CDR package;