

FEMA and also if required, the cases are referred to the Directorate of Enforcement for further investigation. During last five years, the amount of contravention in respect of 1275 entities compounded by Reserve Bank of India's Cell for Effective Implementation of FEMA (CEFA), Central Office, Mumbai in last five years (2009-2014) is ₹ 63559.01 crore and the amount of penalty levied is ₹ 220.13 crore.

(e) The Directorate General of Central Excise Intelligence (DGCEI) and the Directorate General of Revenue Intelligence (DGRI) gather intelligence, carry out investigations and book cases to prevent any attempt of duty/tax evasion. The progress made in disposal of cases of evasion is monitored closely by the supervisory officers through case wise reports, monthly and quarterly reports (MTRs)/review.

Declining labour share in National Income

1009. DR. T.N. SEEMA: Will the Minister of FINANCE be pleased to state:

- (a) whether Government's current financial policies relegate labour-intensive sectors and encourage capital-intensive labour displacing sectors;
- (b) if so, the reasons therefor;
- (c) if not, the reasons for declining labour share in National Income;
- (d) whether the neo-liberal and market-oriented policies of Government have contributed to the growing income inequality; and
- (e) if so, the reaction of Government thereto?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA): (a) and (b) No Sir. The Government's current financial policies aim to propel the economy to attain a higher growth trajectory thereby generating higher employment. Apart from the ongoing employment generation programmes, new initiatives have been taken like 'Skill India' programme and 'Make in India' which also aim at providing higher quality employment opportunities.

(c) As per Central Statistics Office (CSO), the estimates of labour share are not directly available in National Accounts. However, estimates of Compensation of Employees (as pertaining to hired labour) are presented as parts of National Accounts Statistics. The share of Compensation of Employees in Gross Domestic Product (GDP) has increased from 28.8 per cent in 2006-07 to 31.6 per cent in 2012-13 as per the National Accounts Statistics 2014.

(d) and (e) No Sir. The Government has been implementing many programmes for the welfare of the poor and the weaker sections of the society. The major ones are Pradhan Mantri Jan Dhan Yojana, Mahatma Gandhi NREGA, National Health Mission (NHM), Sarva Siksha Abhiyan (SSA), National Rural Livelihoods Mission (NRLM), National Urban Livelihoods Mission (NULM), Pradhan Mantri Gram Sadak Yojana (PMGSY), Indira Awas Yojana (IAY) and Rajiv Awas Yojana.

IT exemption for differently abled persons

1010. SHRI RAM KUMAR KASHYAP: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that differently abled persons have to incur more expenditure on their medication and maintenance in comparison to normal persons;

(b) whether it is also a fact that there are less than one lakh differently abled persons in the country who pay income tax;

(c) if so, whether there is any proposal to declare the income of differently abled persons as Tax Free Income to enable them to bear their high cost of living; and

(d) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA): (a) It is generally considered that differently abled persons have to incur more expenditure on their medication and maintenance in comparison to normal persons. However, the Ministry does not maintain any data in this regard.

(b) The data of tax payers who are differently abled is not maintained. However, as per the returns filed for Assessment Year 2013-14, the number of tax payers claiming deduction u/s 80U of Income -tax Act, 1961 (Act) available to a person with disability defined therein, was 1,31,292.

(c) No Sir, there is no such proposal.

(d) The following incentives are already available under the Act, to differently abled persons:-

(i) Section 80U of the Income-tax Act provides for a specific deduction of ₹ 50,000/- in case of a person with disability and ₹ 1,00,000/- for a person with severe disability.