

(d) and (e) NCM has informed that the States of Andhra Pradesh, Assam, Bihar, Chhattisgarh, NCT of Delhi, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Manipur, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand and West Bengal have set up State Minority Commissions. Setting up of State Minorities Commissions comes under the purview of the respective State Governments. National Commission for Minorities (NCM) has been pursuing the matter of formation of State Minorities Commission in different States/UTs where they do not exist.

**Tax exemption for expenditure under Corporate Social Responsibility**

\*105. DR. PRADEEP KUMAR BALMUCHU: Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether it is a fact that the money spent under Corporate Social Responsibility (CSR) programmes do not come under tax exemption;
- (b) if so, the details thereof;
- (c) whether any companies have requested Government for providing tax exemption on the money spent on CSR activities; and
- (d) if so, the details thereof?

THE MINISTER OF CORPORATE AFFAIRS (SHRI ARUN JAITLEY):  
(a) and (b) There are no Tax benefits prescribed under the Income Tax Act, 1961 for expenditure incurred by companies towards Corporate Social Responsibility (CSR). However, spending by companies on several activities like rural development projects, skill development projects, agricultural extension projects, contribution to Prime Minister's National Relief Fund etc., which find place in Schedule-VII of the Companies Act, 2013, may qualify for tax exemptions under relevant provisions of Income Tax Act, 1961 subject to the fulfilment of any specified conditions.

(c) and (d) A number of representations received in the Ministry of Finance during 2014 and 2015 requesting tax exemption for the money spent on CSR activities have been considered but not found acceptable.

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**WRITTEN ANSWERS TO UNSTARRED QUESTIONS**

**Allocation of fund to Rajasthan for homoeopathy promotion**

†905. SHRI NARAYAN LAL PANCHARIYA: Will the Minister of AYURVEDA, YOGA AND NATUROPATHY, UNANI, SIDDHA AND HOMOEOPATHY be pleased to State:

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† Original notice of the question was received in Hindi.