

Funds allocated in Child Labour Fund

*189. SHRI DEREK O' BRIEN: Will the Minister of LABOUR AND EMPLOYMENT be pleased to state:

- (a) the year-wise amount of funds allocated in Child Labour and Rehabilitation Welfare Fund;
- (b) the amount and proportion of these funds that have been spent;
- (c) the number of cases of child labour that have been reported in the past three years; and
- (d) the number of cases of child labour exploitation that have been prosecuted in the last three years?

THE MINISTER OF STATE OF THE MINISTRY OF LABOUR AND EMPLOYMENT (SHRI BANDARU DATTATREYA): (a) and (b) The Hon'ble Supreme Court of India in its judgement on child labour dated 10.12.1996 had recommended constitution of district-wise or area-wise Child Labour Rehabilitation-cum-Welfare fund out of the compensation collected from the offending employers of children. The fund is managed by the State/ District Administration. As per the information received from the States the amount collected during the last three years by way of penalty imposed/fund raised under Child Labour Act is as under:

Year	Fund collected (₹)
2013	68,86,198
2014	69,11,805
2015	18,85,418

Government is implementing National Child Labour Project (NCLP) Scheme for rehabilitation of child labour. The fund allocated and spent under NCLP Scheme during the last three years are as under:

Year	Budget Allocations (Final) (₹ in crore)	Expenditure (₹ in crore)
2013-14	111.00	110.73
2014-15	110.87	102.34
2015-16	99.50	93.21

(c) and (d) As per the information received from the States/UTs, during the last three years, 6,45,321 inspections have been carried out, 9,225 violations detected and 8,840 prosecutions have been launched under Child Labour (Prohibition & Regulation) Act, 1986.

Extension of tax holiday for startups

190. SHRI C.M. RAMESH: Will the Minister of COMMERCE AND INDUSTRY be pleased to state:

(a) whether it is a fact that startups are demanding for extending tax holiday to seven years from the current three years;

(b) if so, the reasons and justification for their demand;

(c) whether the Ministry has taken up this issue with the Ministry of Finance, if so, the details thereof;

(d) to what extent the longer tax holidays would help entrepreneurs and whether there are any plans before the Ministry to put a condition that a minimum number of persons should be employed for the extension of tax concessions; and

(e) if not, the reasons therefor?

THE MINISTER OF STATE OF THE MINISTRY OF COMMERCE AND INDUSTRY (SHRIMATI NIRMALA SITHARAMAN): (a) Yes, Sir.

(b) and (c) As part of the Startup India Action Plan, tax-holiday of 3 years to Startups incorporated on or after the 1st day of April, 2016 but before the 1st day of April, 2019 have been introduced under Section 80-IAC of the Finance Act, 2016. As highlighted during Department of Industrial Policy and Promotion's (DIPP) numerous interactions with Startups, most of them may not be able to take advantage of the exemption as during the initial years Startups incur losses and it takes considerable time to make profit. Therefore, to address the issue DIPP has requested Department of Revenue, Ministry of Finance to extend the said exemption from 3 years to 7 years. Implementation of the said recommendation shall provide relief to the Startups and certainty to the stakeholders of the Startup ecosystem on taxation related matters.

(6) Longer tax holidays are expected to help Startups become competitive and grow. No proposal is under consideration of the Ministry to put a condition that a minimum number of persons should be employed for extension of tax concession.