

- Additional Duty of Customs is levied under section 103 of the Finance (No.2) Act, 1998 (on Motor Spirit) and section 116 of the Finance Act, 1999 (on High Speed Diesel Oil) commonly known as Road Cess.
- Additional duty of Excise is levied under section 111 of the Finance (No.2) Act, 1998 (on Motor Spirit) and section 133 of the Finance Act, 1999 (on High Speed Diesel Oil)], commonly known as Road Cess.
- Special Additional Duty of Excise on Motor Spirit is leviable by the Finance Act, 2002.
- Additional Duty of Excise is levied on cigarettes, pan masala and certain specified tobacco products, under section 85 of the Finance Act, 2005.
- The Education Cess and Secondary & Higher Education Cess leviable on excisable goods /taxable services were subsumed in the Basic Excise duty /Service Tax rate in Budget 2015-16. However, Education Cess and Secondary & Higher Education Cess is leviable on imported goods.
- Certain enactments mentioned in the Table above have been repealed or amended to the extent specified in the Fifteenth Schedule to the Finance Act, 2016 i.e. these cesses have been abolished with effect from 14.05.2016.

Disbursal of share of unpaid taxes/duties of States

947. SHRI SUKHENDU SEKHAR ROY: Will the Minister of FINANCE be pleased to state:

- (a) whether Government has failed to devolve ₹ 81.647.70 crore to States on account of share of taxes and duties for the last ten years;
- (b) if so, State-wise details thereof; and
- (c) how soon Government shall disburse such unpaid shares of the States and the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ARJUN RAM MEGHWAL): (a) to (c) The 'net proceeds' of Central taxes and duties are shareable between the Centre and the States according to the recommendations of the respective Finance Commission as accepted by the Government of India. The office of the Comptroller and Auditor General (C&AG) of India is required to certify the net proceeds for each year based on the actuals prepared by the Controller General of Accounts. However, the office of the C&AG of India could not issue the certificate for the years 1996-97 to 2014-15,

involving recommendations for four Finance Commissions *i.e.* 10th Finance Commission to 13th Finance Commission. Such certificates (for nineteen years) had been issued by the office of C&AG of India during February, 2016 in one go, reporting year-wise difference of ₹ 81647.70 crore between net proceeds of Central Taxes and Duties assignable to States and the States' share actually devolved to all the States in those years. The calculations are being examined by the Government.

Schemes for enhancement of income of farmers, contract workers and unorganized sector

†948. CH. SUKHRAM SINGH YADAV: Will the Minister of FINANCE be pleased to state:

(a) whether the Ministry would consider a proposal providing for right to recommend facilities like Pay Commission for all the sections of the society so that conditions of the farmers and the persons working in the unorganised sector can be improved;

(b) the details of the schemes being run to enhance the income of the farmers, the contract workers and the people working under unorganised sectors and upto what extent they got benefited; and

(c) the steps being taken by the Ministry for making regular appointments instead of contract workers?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ARJUN RAM MEGHWAL): (a) The role of the Ministry of Finance is to constitute the central pay commission to examine, review, evolve and recommend changes regarding the principles governing the emoluments structure of Central Government employee and allied services.

(b) and (c) In order to enhance the income of other categories of workers, both Central and State Governments are required to fix, review and revise the minimum wages of the workers employed in the scheduled employment under their respective jurisdictions at an interval not exceeding five years. The minimum rates of wages fixed are also applicable for the workers engaged on contract basis.

Setting up of asset reconstruction company

949. SHRI ANAND SHARMA: Will the Minister of FINANCE be pleased to state:

(a) whether Government is considering to set up an Asset Reconstruction Company to buy NPAs and bad loans from the PSBs;

†Original notice of the question was received in Hindi.