

(b) what is the total amount of loss suffered by the Banks on account of mutilated and counterfeit notes parked by them on account of demonetisation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ARJUN RAM MEGHWAL): (a) As per extant instructions issued by Reserve Bank of India (RBI), the banks should re-align their cash management in such a manner so as to ensure that cash receipts in denomination of ₹ 100 and above are not put into re-circulation without the notes being machine processed for authenticity. Penalty at 100% of the notional value of counterfeit notes in addition to the recovery of loss to the extent of notional value of such notes will be imposed:—

- (i) When counterfeit notes are detected in the soiled note remittance of the bank
- (ii) If counterfeit notes are detected in the currency chest balance of a bank during inspection/Audit by RBI.

Further, in case of mutilated notes detected in soiled note remittances and currency chest balances, penalty of ₹50/- per piece irrespective of the denomination is imposed.

(b) As of December 10, 2016, Specified Bank Notes of ₹ 500 and ₹ 1000 returned to RBI and currency chests amounted to ₹ 12.44 lakh crores. The data obtained in this regard would need to be reconciled with the physical cash balances to eliminate counterfeit notes, accounting errors/possible double counts etc., after which only the final figures will be arrived at.

Scrutiny of deposit of higher advance tax post demonetisation

2158. SHRI KAPIL SIBAL: Will the Minister of FINANCE be pleased to state:

- (a) details of advance tax deposited during financial year 2015-16 and 2016-17;
- (b) whether advance tax received post demonetisation has increased, if so, details thereof;
- (c) whether Government anticipates that actual tax which will be retained by Government after refunds will be more than that collected in the previous Financial Year, if so, the details thereof and if not the reasons therefor; and
- (d) whether Government has plans to scrutinise accounts which have either paid advance tax for the first time or the tax deposit is higher than the previous financial year, if so, the details thereof and if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SANTOSH KUMAR GANGWAR): (a) During the previous financial year, ₹ 3,52,899 crore was collected from advance tax. In the current financial year ₹ 3,91,529 crore (provisional) has been collected from advance tax upto 16.03.2017.

(b) Yes Sir, the advance tax received post demonetisation has increased. As on 08.11.2016, ₹ 1,60,633 crore (provisional) was collected from advance tax. Advance tax collection has since increased to ₹ 3,91,529 crore (provisional) upto 16.03.2017.

(c) In the previous financial year, an amount of ₹ 7,42,012 crore was collected from direct taxes after refunds. In the current financial year, ₹ 7,65,525 crore (provisional) has been collected as net direct taxes upto 16.03.2017. Thus, the net direct tax collections in financial year 2016-17 are already more than those in the previous financial year.

(d) Cases are selected for scrutiny by Income Tax Department on the basis of various risk parameters every year. For the financial year 2017-18 also several risk parameters, including the compliance behaviour of taxpayers in the period following demonetisation, will be taken into account for identification of potential cases for scrutiny and other types of investigation.

Availability of banks and ATMs in North-Eastern States

2159. SHRI KAPIL SIBAL: Will the Minister of FINANCE be pleased to state:

(a) the details of Banks available in the districts of North-Eastern States along with category of Banks, State-wise;

(b) the details of ATMs at Urban/Rural/District level along with the data regarding the ATM serving to percentage of population;

(c) the details of schedule fillings of these ATMs;

(d) the details regarding industrial units closed in these States post demonetisation along with the number of employees affected; and

(e) the plans of Government for the people of North-Eastern States rendering help post demonetisation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SANTOSH KUMAR GANGWAR): (a) to (c) The number of bank branches of Scheduled Commercial Banks (SCBs) functioning in North-Eastern States is given in Statement-I (*See below*).

The number of ATMs of SCBs including White Label ATMs (WLAs) in North Eastern States is given in Statement-II (*See below*).