

(b) Reserve Bank of India (RBI) has already identified 12 accounts for reference for resolution under the Insolvency and Bankruptcy Code (IBC). Directions have been issued by RBI to banks to file for insolvency proceedings under the IBC.

**Incorrect filing of service Tax Returns**

2464. SARDAR BALWINDER SINGH BHUNDER: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that inquiries once initiated in the cases of evasion of taxes or incorrect filing of Service Tax Returns (now GST) are not closed within the prescribed the time limits, if so the details and the reasons therefore;

(b) the guidelines issued by the Central Board of Excise and Customs to field officers to complete the process of inquiry within the specified time period; and

(c) the details of penalties of filing incorrect service tax details where there is no leakage of taxes by tax payers?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SANTOSH KUMAR GANGWAR): (a) and (b) Time limits for issue of showcause notices for evasion of service tax are stipulated in the law itself.

(c) Penalties for cases, other than those involving non levy, non payment, short levy, short payment or erroneous refund, of service tax, are stipulated in Section 77 of the Finance Act, 1994. Depending on the specific contravention, the penalty may either extend to ten thousand rupees, or extend to ten thousand rupees or two hundred rupees for every day during which the contravention continues, whichever is higher, starting with the first day after the due date, till the date of actual compliance.

**Launch of work from home facility by SBI**

2465. SHRI SANJAY RAUT: Will the Minister of FINANCE be pleased to state:

(a) whether State Bank of India has adopted a new policy to enable its employees to work from home by using mobile computing technologies/devices to increase the employee productivity, if so, the details thereof and Government's response thereto; and

(b) whether Government is considering to implement this policy in its other financial departments/institutions, if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SANTOSH KUMAR GANGWAR): (a) Yes Sir, State Bank of India (SBI) has informed that it has introduced 'Work from Home Policy' for permanent Officers in the Bank. The details of the Policy are given in the Statement (*See below*).

- (b) At present, no such proposal is under consideration of this Department.

**Statement**

*Work from Home Policy in SBI*

- (i) The facility can be availed occasionally up to 5 days a month or for a longer duration, subject to approval by the Competent Authority not less than officers in the grade of TEGS-VI i.e. Deputy General Manager/TEGSS-I i.e. Chief General Manager.
- (ii) Job profiles covered have clear defined deliverables, which can be remotely measured and which requires minimal dependency of the job- on physical presence, on data/documents/system/infrastructure of the Bank, on vendor interaction, on daily co-ordination with team members, daily face to face meetings and regular face to face customer interactions.
- (iii) Specific metrics are put in place for measurement of productivity of the officials along with addressing the security concerns on the Banks' confidential data and information.
- (iv) Job profile requiring access to the Core Banking Solution or facing customer on regular basis are not be covered under the policy.
- (v) The employee is required to submit a work report based on the tasks/deliverables assigned and the respective completion status at the end of the Work from Home duration. The approver reviews the work of the employee before providing the confirmation on the work of the employee.
- (vi) Employees are not be entitled for any allowance/benefits/compensation on account of Work from Home.

**Profiteering by Multi-National companies**

2466. SHRI SANJAY RAUT: Will the Minister of FINANCE be pleased to state:

(a) whether Government is aware that Facebook, WhatsApp, Twitter and Google and other such multinational companies are generating huge money/profits from our country;

(b) if so, the details of their earnings during the last three years from their Indian business; and

(c) whether Government is getting service tax and income tax or any other taxes from these companies during the last three years, and if so, the details thereof and if not, the reasons therefor?