

(b) Yes, Sir. It is proposed to introduce the National Sports University Bill, 2017, in the current session of Parliament.

(c) ₹ 13.50 crore has been released to Hindustan Steelworks Construction Limited (HSCL), the Project Management Consultant appointed for setting up the proposed University, for pre-investment activities. As per advice rendered by the Ministry of Finance, this Ministry can sanction upto ₹ 50 crore for pre-investment activities and the same will be released in the first instance. Phase-1 of the Project has been estimated to be ₹ 91 crore. The total cost of the project, including Outlying Campuses of the University, would be tentatively ₹ 500 crore. Funds would be released during the ensuing three years depending upon the progress of work.

Non-spending of CSR funds by companies

*23. SHRI B. K. HARIPRASAD: Will the Minister of CORPORATE AFFAIRS be pleased to state:

(a) whether Government is aware that many of the companies including Public Sector Undertakings (PSUs) are not spending two per cent of their total profit on welfare activities under the Corporate Social Responsibility (CSR) and the Companies Act, 2013; and

(b) if so, the details thereof including unutilised funds in the last financial year, companies and State/UT-wise?

THE MINISTER OF CORPORATE AFFAIRS (SHRI ARUN JAITLEY): (a) Section 135 of the Companies Act 2013, mandates every company above the specified thresholds of turnover, or net worth, or net profit to spend at least two per cent of the average net profits earned during three immediately preceding financial years, in pursuance of Corporate Social Responsibility (CSR). The actual expenditure incurred during the Financial Year is required to be reported in the prescribed format to the Board's Reports under rule 8 (1) of the Companies (Corporate Social Responsibility Policy) Rules, 2014. The Board's Report shall specify the reasons for not spending the specified amount, if the company fails to spend such amount.

(b) Does not arise.

Identification of non-filer through NMS

*24. SHRI RAM KUMAR KASHYAP: Will the Minister of FINANCE be pleased to state:

(a) whether the Income Tax (IT) Department has developed a comprehensive strategy for widening of tax-base and if so, details thereof;

(b) whether the Income Tax Department has implemented the Non-Filer Monitoring System (NMS) to identify such persons/entities who have undertaken high value financial transactions but have not filed return; and

(c) if so, the number of non-filers with potential tax liability which has been identified through the Non-Filer Monitoring System (NMS) by the IT Department and the measures taken to ensure that they file their returns?

THE MINISTER OF FINANCE (SHRI ARUN JAITLEY): (a) Yes Sir. Widening of tax base is a core function of the Income Tax Department, for which various measures have been taken, notably:—

- (i) The Income Tax Department has implemented the Non-Filer Monitoring System (NMS) which assimilates and analyses in-house information as well as transactional data received from third-parties, including Statement of Financial Transaction (SFT), Tax Deduction at Source (TDS) and Tax Collection at Source (TCS) statements, Intelligence and Criminal Investigation (I&CI) data etc. to identify such persons/entities who have undertaken high value financial transactions but have not filed their returns.
- (ii) The mechanism for collection and verification of financial information has been broadened to include data in respect of various types of high-value transactions from banks and financial institutions and high-value expenditure from commercial establishments in the form of Statement of Financial Transaction (SFT).
- (iii) The scope of TDS and TCS has been expanded by bringing more taxable transactions within their ambit.
- (iv) Quoting of Permanent Account Number (PAN) has been made mandatory for all transactions above rupees two lakh and for specified transactions in respect of property, shares, bonds, insurance, foreign travel, demat account, etc.

(b) Yes Sir.

(c) The number of non-filers with potential tax liabilities identified in various NMS cycles is as under:—

- (a) NMS Cycle 1 (2013): 12.19 lakh
- (b) NMS Cycle 2 (2014): 22.09 lakh
- (c) NMS Cycle 3 (2015): 44.07 lakh
- (d) NMS Cycle 4 (2015): 58.95 lakh
- (e) NMS Cycle 5 (2016): 67.54 lakh

Following measures have been taken to ensure filing of returns by the persons identified under NMS:—

- (i) Rule based algorithms have been applied to classify the cases under different risk categories for graded monitoring.
- (ii) 'Compliance' module has been developed on the income tax e-filing portal and information related to NMS cases has been made available to the potential non-filers to respond. SMS and e-mail were sent to the target segment asking them to access e-filing portal and submit their response.
- (iii) Media campaign has been launched and Press Notes have been issued to make target segment aware about identification of non-filers and requirement of submission of information by them on e-filing portal.
- (iv) Compliance Management Cell (CMC) has been set up for sending letters and capturing responses from the non-filers centrally without interface with the field officers.
- (v) Actionable Information Monitoring System (AIMS) has been developed to enable verification and monitoring of actionable information by the field formation. This functionality enables field officers to generate letters, view online response and update the case status.
- (vi) Statutory notices for filing of return are issued in appropriate cases.

Due to constant and intensive follow-up of NMS data, more than 95 lakh returns have been filed by the target segment and self-assessment tax of about ₹ 16,500 crore has been paid.

Share of farmers' loans in NPAs

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

- (a) the total amount of various banks declared as Non-Performing Assets (NPAs) in the last three years along with the separate details of the said NPAs, on account of farmers and corporate sector, out of this NPA;
- (b) the year-wise and State-wise details of farmers thereof; and
- (c) the loan amount of farmers waived off and the relaxation given to corporate sector during this period, and the details thereof?

THE MINISTER OF FINANCE (SHRI ARUN JAITLEY): (a) and (b) Reserve Bank of India (RBI) has reported that the data on NPAs are not collected under

† Original notice of the question was received in Hindi.