B. Cess under Direct Taxes (₹ in crore)

Sl. 1	No. Cess/Surcharge	Actual 2015-16	Actual 2016-17*	2017-18 (April-Oct.)*
1.	Primary Education Cess	13978.34	15927.27	7923.70
2.	Secondary & Higher Education Cess	6943.10	7967.44	4001.08
3.	Krishi Kalyan Cess	0.00	710.64	1428.27

<sup>\*</sup>Provisional

## Outcome of cases filed with NCLT

- 399. SHRI D. RAJA: Will the Minister of CORPORATE AFFAIRS be pleased to state:
- number of cases filed with the National Company Law Tribunal (NCLT) since the Insolvency Bankruptcy Code, 2016 was enacted;
  - the outcome of these cases; and (b)
- the amount of NPAs realized and the amount of haircut borne by the banks in these cases for settlement?

THE MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS (SHRI P. P. CHAUDHARY): (a) and (b) After notification of relevant provisions of the Insolvency and Bankruptcy Code 2016 on 01.12.2016, 2434 fresh cases have been filed before NCLT and 2304 cases of winding up of companies have been transferred from various High Courts. Out of these, a total number of 2750 cases have been disposed of and 1988 cases were pending as on 30.11.2017.

(c) As per information received from Public Sector Banks (PSBs), as on 30.11.2017, an amount of ₹ 39.63 crore had been realized after filing of cases with NCLT, and an amount of ₹ 2.89 crore had been borne by the banks as haircut.

## Reinstating pension commutation scheme

- 400. SHRI K. SOMAPRASAD: Will the Minister of FINANCE be pleased to state:
- whether any decision has been taken to reinstate pension commutation scheme; and
- whether full pension may be allowed to members who commuted their pension?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RADHAKRISHNAN P.): (a) The Ministry of Labour and Employment has intimated that no decision has been taken.

(b) Does not arise in view of the reply to (a) above.

## Reduction of GST on life-saving drugs

401. SHRI DHARMAPURI SRINIVAS:

DR. PRADEEP KUMAR BALMUCHU:

Will the Minister of FINANCE be pleased to state:

- (a) whether Government has received any representation from Indian Medical Association requesting to reduce the GST on all drugs to five per cent from twenty eight per cent;
  - (b) if so, the details thereof; and
  - (c) the stand of Government in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHIV PRATAP SHUKLA): (a) to (c) Medicaments, in general, attract 12% GST. Further, specified medicaments attract concessional rate of 5% GST rate. Certain representations have been received for reduction of GST rates on medicaments from 12% to 5% or Nil. The following exemptions have been granted for imports of lifesaving medicaments:

- (i) Imports of Medicines/drugs/vaccines supplied free of cost by United Nations International Children's Emergency Fund (UNICEF), Red Cross or an International Organization subject to specified conditions.
- (ii) Imported Lifesaving Medicines for personal use supplied free of cost by verseas supplier, subject to specified conditions.

## Rebate to pensioners under IT Act

- 402. SHRI AJAY SANCHETI: Will the Minister of FINANCE be pleased to state:
- (a) whether Central Government pensioners are getting concession/rebate under the IT Act; and
- (b) whether Government propose to give certain relief to central Government pensioners whose pension does not exceed rupees six lakhs per year?