

land from tribals and regulate the allotment of land to members of the Scheduled Tribes in such cases. Land being a State subject, various provisions of rehabilitation and resettlement as per the RFCTLARR Act, 2013 are implemented by the concerned State Governments. Section 16 of the Act mandates the Administrator for Rehabilitation and Resettlement to conduct survey and undertake a census of the affected families and to prepare rehabilitation and resettlement scheme which shall include particulars of the rehabilitation and resettlement entitlements of each land owner and landless whose livelihoods are primarily dependent on the lands being acquired and where resettlement of affected families is involved. Further, Chapter V of the RFCTLARR Act, 2013 deals with Rehabilitation and Resettlement Award for affected families by the Collector and provision of infrastructural amenities in resettlement area. Sections 41 and 42 of the RFCTLARR Act, 2013 contains special provisions for Scheduled Castes and Scheduled Tribes including reservation and other benefits. The Second Schedule to the RFCTLARR Act, 2013 highlights various elements of Rehabilitation and Resettlement entitlements for all the affected families (both land owners and the families whose livelihood is primarily dependent on land acquired). These elements include provision of housing units in case of displacement, land for land, offer for developed land, choice of annuity or employment, subsistence grant for displaced families for a period of one year, transportation cost for displaced families, cattle shed/petty shops cost, one-time grant to artisan and small traders, fishing rights, one-time Resettlement Allowance, and Stamp Duty and Registration Fee.

Impact of GST on minor forest produce

770. PROF. M.V. RAJEEV GOWDA: Will the Minister of TRIBAL AFFAIRS be pleased to state:

- (a) whether Government has assessed the impact of Goods and Services Tax (GST) levied on Minor Forest Produce (MFP) and thereby on tribal communities;
- (b) if so, the details thereof;
- (c) if not, the reasons therefor;
- (d) whether Government proposes to take steps to incentivise sale and purchase of MFP;
- (e) if so, the details thereof; and
- (f) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF TRIBAL AFFAIRS (SHRI JASWANTSINH SUMANBHAI BHABHOR): (a) and (b) Yes, Sir. Assessment on select Minor Forest Produce (MFPs) has been done by Tribal Cooperative Marketing

Development Federation of India Limited (TRIFED), a multi-State cooperative society under the administrative control of the Ministry of Tribal Affairs in July, 2017 regarding impact of Goods and Service Tax (GST) levied on these MFPs. The MFPs covered under the scheme of Minimum Support Price for Minor Forest Produce Scheme (MSP for MFP scheme) were selected for the assessment. The impact of GST on these MFP Commodities is as under:

- (i) Government of India has introduced GST w.e.f. 1.07.2017 in all states of India.
- (ii) Before implementation of GST there was VAT applicable on MFP which ranged from 0% to 14.5% on different commodities of MFP selected for assessment.
- (iii) After implementation of GST, now a uniform Tax of 5% has been levied on almost all commodities of MFP.
- (iv) Comparison of tax structure under GST with the pre-GST is given in Statement (*See below*).
- (c) Does not arise in view of reply given in Parts (a) and (b) above.
- (d) No, Sir.
- (e) Does not arise in view of reply given in Part (d) above.

(f) The Government has introduced a scheme titled as 'Mechanism for Marketing of Minor Forest Produce (MFP) through Minimum Support Price (MSP) and Development of Value Chain for MFP' which has been designed as a social safety measure for the MFP gatherers, who are primarily members of the Scheduled Tribes. The basic objective of the scheme is to ensure fair returns to the MFP gatherers so as to cover their cost of collection, cleaning and primary processing, packaging and transportation. Incentivizing sale and purchase of MFP items which are gathered from the wild is not intended as it may lead to their over exploitation which is likely to jeopardize ecology and render them unsustainable.

*Statement**Comparative Tax Rate pre-GST and after GST for MFP Commodities under MSP Scheme*

Sl. No.	MFP Items	Pre-GST Tax								GST Regime
		Maharashtra	Madhya Pradesh	Jharkhand	Chhattisgarh	Gujarat	Odisha	West Bengal	Sikkim	
1	2	3	4	5	6	7	8	9	10	11
1.	Tamarind (with seeds)	5%	6%	5.50%	5%	4%	5%	5%	4.50%	Nil
2.	Honey	5%	6%	5.50%	5%	4%	5%	5%	4.50%	5%
3.	Gum Karaya	Nil	6%	5.50%	5%	4%	Nil	5%	4.50%	5%
4.	Karanj Seed	5%	6%	5.50%	5%	4%	5%	0%	N/A	5%
5.	Sal Seed	5%	6%	5.50%	4%	4%	5%	0%	N/A	5%
6.	Mahuwa Seed	5%	6%	5.50%	5%	4%	5%	0%	N/A	5%
7.	Sal Leaves	5%	6%	5.50%	Nil	4%		N/A	N/A	5%
8.	Chironjee Pods with seeds	5%	6%		5%	4%	Nil	0%	N/A	5%
9.	Myrobalan	Nil	6%	5.50%	5%	4%	5%	N/A	N/A	5%
10.	Lac	Nil	6%	Nil	Nil	12%	5%		N/A	Nil
	(A) Rangini Lac	Nil	6%	Nil	Nil	12%	5%	0%	N/A	Nil
	(B) Kusumi Lac	Nil	6%	Nil	Nil	12%	5%	5%	N/A	Nil
11.	Kusum Seed		6%	5.50%	5%	4%	5%	0%	N/A	
12.	Neem Seed	5%	6%	5.50%	5%	4%	5%	0%	0.00%	5%

1	2	3	4	5	6	7	8	9	10	11
13.	Puwad Seed	5%	6%	5.50%	5%	4%	Nil	0%	N/A	5%
14.	Baheda	6%	6%	5.50%	5%	4%	5%	N/A	N/A	5%
15.	Hill Broom Grass	6%	6%	Nil	Nil		Nil	0%	0.00%	5%
16.	Shikakai	6%	6%	5.50%	5%	4%	5%	5%	4.50%	5%
17.	Guggul (exudate)	6%	6%	5.50%	5%	4%	5%	5%	4.50%	5%
18.	Bael (dried and without crust)	6%	6%		5%	4%	14.50%	N/A	N/A	5%
19.	Nagarmotha	6%	6%		5%	4%	5%	5%	4.50%	5%
20.	Palash Flower	6%	6%	Nil	5%	4%	5%	5%	4.50%	5%
21.	Shatavari (dried)	6%	6%	5.50%	5%	4%	5%	5%	4.50%	5%
22.	Madhunashini	6%	6%	5.50%	5%	4%	5%	5%	4.50%	5%
23.	Kalmegh	6%	6%	5.50%	5%	4%	5%	5%	4.50%	5%
24.	Tamarind (Deseeded)	5%	6%	5.50%	5%	4%	5%	5%	4.50%	Nil

274 Written Answers to

[RAJYA SABHA]

Unstarred Questions