

(e) Proceeds of the Compensation Cess levied under section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 are credited to a non-lapsable Fund known as the Goods and Services Tax Compensation Fund, which forms part of the Public Account of India, and will be utilised for the purposes of providing compensation to the States for loss of revenue arising on account of implementation of the Goods and Services Tax for a period of five years.

#### **MSME loan to SCs/STs**

1177. SHRI K. SOMAPRASAD: Will the Minister of FINANCE be pleased to state:

- (a) total number of MSME loan and amount given to SCs/STs by Nationalised Banks, Scheduled Banks and Private Banks;
- (b) the total amount disbursed under MSME during 2014-15 to 2016-17; and
- (c) the number of mortgage loans above ₹3 lakhs distributed among SCs/STs during 2014-15 to 2016-17?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHIV PRATAP SHUKLA): (a) and (b) Outstanding credit to Micro, Small and Medium Enterprises (MSMEs) categorized as SC/ST, as reported by Public Sector Banks (PSBs), Private Sector Banks and Scheduled Commercial Banks (SCBs) to Reserve Bank of India as on March 31, 2017 is as under:—

Category of Banks	No. of A/cs (No. of A/cs in lakh)	Outstanding amount (Amount ₹ in crore)
PSBs	12.13	28,610.57
Private Sector Banks	17.15	5094.14
All SCBs	29.27	33,748.72

Total amount of credit outstanding to MSMEs from SCBs for 2014-15 to 2016-17 is as under:—

Financial Year	Amount (₹ in crore)
2014-15	11,71,026.05
2015-16	12,16,007.11
2016-17	12,96,398.82

Source: RBI.

(c) 23,255 mortgage loans above ₹3 lakhs have been extended by PSBs from 2014-15 to 2016-17 to MSMEs categorised as SCs/STs.

**GST exemption on food served to patients**

1178. SHRI D. KUPENDRA REDDY: Will the Minister of FINANCE be pleased to state:

(a) whether Government plans to exempt the food served to patients by hospitals from the ambit of GST;

(b) if so, the details thereof and if not, the reasons therefor; and

(c) the details of GST exemption provided to various such philanthropic and noble services post-GST?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHIV PRATAP SHUKLA): (a) and (b) Healthcare services as defined in the relevant notification are exempt from GST. Food supplied to the in-patients as advised by the doctor/nutritionists is not taxable provided it is a part of composite supply of healthcare service.

(c) Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities is exempt from GST under SI. No. 1 of Notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017.

Charitable activity has been defined in the above notification as activities relating to:—

(i) public health by way of:

(A) care or counseling of

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(B) public awareness of preventive health, family planning or prevention of HIV infection;