Anti-profiteering mechanism under GST

*284. SHRI NARAYAN LAL PANCHARIYA: Will the Minister of FINANCE be pleased to state:

- (a) whether Government has created any anti-profiteering mechanism under GST;
 - (b) if so, the details thereof;

- (c) whether Government has taken action against any business entity under anti-profiteering mechanism; and
 - (d) if so, the details thereof?

THE MINISTER OF FINANCE (SHRI ARUN JAITLEY): (a) and (b) Yes, Sir. According to Section 171 of the Central Goods and Services Tax Act, 2017, any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit has to be passed on to the recipient by way of commensurate reduction in prices. Further, a National Anti-Profiteering Authority (NAA) has been constituted by the Government to examine complaints of profiteering against registered taxpayers. A detailed anti-profiteering mechanism has been created under Chapter XV of the Central Goods and Services Tax Rules, 2017.

(c) and (d) Yes, Sir. As on 02.01.2019, based on the Investigation Reports sent by DGAP, the NAA has passed 30 orders out of which 9 cases were confirmed for profiteering by businesses amounting to ₹ 559.88 crores.

Financial assistance to religious institutions

*285. SHRI SHAMSHER SINGH DULLO: Will the Minister of CULTURE be pleased to state:

- (a) whether it is a fact that in order to promote culture and secularism, Government is providing financial assistance to religious places/institutions in the country; and
 - (b) if so, the details thereof for the last three years, State-wise?

THE MINISTER OF STATE OF THE MINISTRY OF CULTURE (DR. MAHESH SHARMA): (a) Ministry of Culture, Government, of India provides grants for preservation, propagation and promotion of tangible/intangible cultural heritage of the country. The Buddhist/Tibetan Arts and culture are an integral part of the larger Indian Culture and also adopted as a way and philosophy of life in many countries. Therefore, it was felt to preserve and protect Buddhist/Tibetan Art and Culture at places of its native origin.

To provide education in Buddhist/Tibetan philosophies and Culture and Art through the system of a modern university, the following 4 Autonomous Organizations