

(b)

Indirect Taxes

No centralized data regarding evasion related to Corporate Sector is maintained separately.

Direct Taxes

General disclosure of tax information of specific taxpayers is prohibited under section 138 of the Income-tax Act.

(c) and (d)

Indirect Taxes

All out efforts are being at all levels to maximize the recovery of the Tax Arrears and reduce the pendency. For this purpose Zonal Chief Commissioners are provided annual action plan and necessary directions for recovery of dues.

Direct Taxes

The Government is already taking several measures for expeditious recovery of outstanding taxes. Strategies and targets for recovery of arrears of taxes are laid down as part of the Annual Central Action Plan document of the Department. Efforts of the assessing officers to recover the outstanding demand are regularly reviewed and monitored by the superior authorities. Databases like Individual Transaction Statement and those maintained by other agencies like FIU-IND have also been made available to the field units for identification of assets for recovery. Guidelines for Tax Recovery Officers for recovery and guidelines to assessing authorities for dealing with stay petitions have been issued. A new reward scheme for information leading to recovery of arrears has also been notified. The names of confirmed defaulters are placed in public domain.

GST on agriculture related products

981. DR. ABHISHEK MANU SINGHVI: Will the Minister of FINANCE be pleased to state:

(a) the details of GST levied on agriculture related products;

(b) the reasons why high GST is levied on tyres, tubes and transmission parts;

(c) whether Government has any plan to provide subsidies to poor and marginal farmers to purchase agricultural tools and associated products with high GST rate; and

(d) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHIV PRATAP SHUKLA): (a) and (b) The GST rates are prescribed on the recommendation of the GST Council. While prescribing GST rates, the Council takes into account all relevant factors including pre-GST tax incidence. Broadly, GST rate for agriculture sector are:

- (i) Agricultural produce like fresh fruits, fresh vegetables; wheat, rice, pulses etc. (other than those put up in Unit container) attract Nil GST rate.
- (ii) Hand operated tools used in agriculture also attract Nil GST rate.
- (iii) Implements and machinery exclusively used in agricultural activities, in general, attract concessional GST rate of 12%.
- (iv) Items of general use attract GST rate of 12% or 18%.

(c) and (d) The Government of India has announced launching of a direct income support programme namely Pradhan Mantri Kisan Samman Nidhi (PM-KISAN) under which small and marginal farmers having cultivable land up to 2 hectares will be provide direct income support of ₹ 6000 per year to help farmers procure inputs. Also, States are operating similar schemes.

Mudra loan targets

†982. MS. SAROJ PANDEY:

SHRI P. L. PUNIA:

Will the Minister of FINANCE be pleased to state:

(a) the details of the amount targeted to be given to the entrepreneurs under

†Original notice of the question was received in Hindi.