

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) to (d) In the Union Budget 2016-17, the erstwhile 'Clean Energy Cess' was renamed as "Clean Environment Cess". Accordingly, the name of 'National Clean Energy Fund' (NCEF) was changed to "National Clean Energy and Environment Fund" (NCEEF). Subsequently, following the enactment of the Goods and Services Tax (Compensation to States) Act, 2017 which has been notified in April 2017, provides that this cess, along with some other cesses have been replaced by the Goods and Services Tax (GST) Compensation Fund and the same is utilized to compensate the States for five years for potential losses on account of GST implementation. The amount of "Clean Environment Cess" collected during 2015-16, 2016-17 and 2017-18 was ₹ 12675.60 crore, ₹ 26117.25 crore and ₹ 11463.43 crore respectively.

Release of pending funds of Finance

Commission

221. SHRI B. LINGAIAH YADAV: Will the Minister of FINANCE be pleased to state:

- (a) whether the Fifteenth Finance Commission visited all over the country including Andhra Pradesh and Telangana States and prepared its report;
- (b) if so, the details thereof and the discussions held and outcome so far, State-wise; and
- (c) whether both the States requested to release pending funds of the Finance Commission, if so, the details thereof and action taken thereon?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) to (c) The Fifteenth Finance Commission had visited all the 28 states including Andhra Pradesh and Telangana. During its visits to each State, the Commission held consultations with various stakeholders including political parties, representatives of rural local bodies and urban local bodies, representatives of industry bodies and trade associations. It also held detailed discussions with the respective Chief Ministers and State Finance Departments to understand the fiscal needs and performance of each of the States. The Commission had also made field visits during such visits.

The Commission visited Andhra Pradesh from 9th October to 12th October 2018 and meeting was held with Chief Minister, Andhra Pradesh and his cabinet colleagues on 11.10.2018. The Commission had also visited Telangana from 18.02.2019 to 20.02.2019 and held detailed deliberations with Chief Minister Telangana and his cabinet colleagues on 19.02.2019.

In accordance with the amended Terms of Reference (ToR) issued by President of India on 29.11.2019, the Fifteenth Finance Commission has submitted its report for the year 2020-21 to President of India on 05.12.2019 and has to submit a final report for the extended period of 2020-21 to 2025-26 by 30.10.2020.

Pending income-tax appeals

222. DR. T. SUBBARAMI REDDY: Will the Minister of FINANCE be please to state:

- (a) whether disputed income-tax claims are on the rise in the last five years;
- (b) if so, the details thereof;
- (c) how much of that amount are recoverable without much difficulty;
- (d) the number of appeals pending in respect of corporate tax and income tax other than corporate tax in the last five years and in the current financial year as on 31-01-2020; and
- (e) the efforts made to settle the cases amicably?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) and (b) The trends in disputed income-tax claims in the last five years are as per table below:

Sl. No.	Financial Year Ending	Total disputed Demand (₹ in crores) CIT(A), ITAT, HC, SC and Rectification/Revision/ Waiver Pending before IT Authorities
1	2	3
1.	March, 2015	5,24,825
2.	March, 2016	6,14,804