

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) to (c) Wages in PSBs are settled every five years through bipartite settlement between the Indian Banks' Association (which negotiates on behalf of bank managements on their specific mandate) and unions/associations of bank employees. PSBs had been requested by the Government to expedite steps for wage revision. Indian Banks' Association has informed that for wage revision in respect of 8.47 lakh PSB employees due since 1.11.2017, negotiations are under process and that, in the interim, one month's *ad hoc* salary has been paid to PSB employees in October, 2019.

Relief to courier companies on rule 138E for GST E-Way Bill

1012. SHRI DEREK O' BRIEN: Will the Minister of FINANCE be pleased to state:

(a) whether Government is aware of the B2B transactions being affected by GST Rule 138E which bars an entity that hasn't filed returns for two straight months to generate an e-way bill, if so, the details thereof;

(b) whether Government plans to take steps to provide relief to the courier companies facing problems due to this provision; and

(c) if so, the details thereof and if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) *Vide* notification No. 74/2018 - Central Tax dated 31.12.2018, rule 138E has been inserted to Central Goods and Services Tax Rules, 2017. This provision restricts filing PART A of FORM GST EWB-01 in case of non-furnishing of returns for two consecutive tax periods by a taxpayer. It is a reasonable; restriction which has been imposed in order to curb fraudulent practices under GST and encourage timely filing of returns.

(b) and (c) No Sir. There is no such proposal at this stage.

Revision of GST structure

1013. SHRI DHARMAPURI SRINIVAS: Will the Minister of FINANCE be pleased to state:

(a) whether Government is planning to revise the GST structure on mobiles, footwear, fertilizers etc., as GST on finished products is lower than the GST levied on raw material;

(b) if so, the details thereof; and

(c) whether it is a fact that Government is planning to introduce two tier system in GST implementation, if so, the details thereof?