

construction workers, collateral free loans to self-help groups, reduction in EPF contributions, employment provision for migrant workers (Pradhan Mantri Garib Kalyan Rojgar Abhiyaan).

- (ii) Relief measures for MSMEs such as collateral-free lending program with 100 percent credit guarantee, subordinate debt for stressed MSMEs with partial guarantee, partial credit guarantee scheme for public sector banks on borrowings of non-bank financial companies, housing finance companies (HFCs), and micro finance institutions, Fund of Funds for equity infusion in MSMEs, additional support to farmers via concessional credit, as well as a credit facility for street vendors (PM SVANidhi), amongst others.
- (iii) Regulatory and compliance measures: postponing tax-filing and other compliance deadlines, reduction in penalty interest rate for overdue GST filings, change in government procurement rules, faster clearing of MSME dues, IBC related relaxations for MSMEs, amongst others.
- (iv) Structural reforms announced as part of the Atmanirbhar Package which, *inter alia*, include deregulation of the agricultural sector, change in definition of MSMEs, new PSU policy, commercialization of coal mining, higher FDI limits in defence and space sector, development of Industrial Land/ Land Bank and Industrial Information System, revamp of Viability Gap Funding scheme for social infrastructure, new power tariff policy and incentivizing States to undertake sector reforms.

Charter of taxpayers rights

225. SHRI K.R. SURESH REDDY:

SHRI VAIKO:

Will the Minister of FINANCE be pleased to state:

- (a) the salient features of first charter of taxpayers rights and duties issued recently by the Prime Minister;
- (b) the percentage of income-tax annual returns and assessment cleared by the Department, during the last three years, year-wise:

(c) the percentage of refund of tax over and above paid, pending with the Ministry, during the last three years; and

(d) whether there was delay in scrutiny and disposal of the returns by the Department, if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) *Vide* Finance Act, 2020, a new section 119A was inserted in the Income-tax Act, 1961 to empower the Board to adopt and declare a Taxpayer's Charter (hereafter, 'the Charter') and issue such orders, instructions, directions or guidelines to other income-tax authorities as it may deem fit for the administration of Charter. Accordingly, the Charter was adopted on 13th August, 2020. The Charter enshrines the commitments of Income Tax Department (hereinafter, 'the Department') towards the taxpayer and expectations of the Department from the taxpayer. Some of the important features of the Charter, so adopted, are as under:-

(1) The Charter provides that the Department is committed to provide a fair, courteous and reasonable treatment to the taxpayer, treat taxpayer as honest, provide mechanism for appeal and review, provide complete and accurate information, provide timely decisions, collect the correct amount of tax, respect the privacy of the taxpayer, maintain confidentiality, hold its authorities accountable, enable representative of choice, provide mechanism to lodge complaint, provide a fair and just system, publish service standards and report periodically and reduce cost of compliance.

(2) The Charter also provides that the taxpayer is expected to be honest and compliant, be informed, keep accurate records, know what his representative does on his behalf, respond in time and pay his dues in time.

(b) Summary of processing of valid e-returns (as on 31st August, 2020):-

Assessment Year	Number of valid e-returns eligible for processing	Number of valid e-returns processed	% Processed
AY 2017-18	5,06,11,097	5,03,78,272	99.54%
AY 2018-19	5,99,87,816	5,96,85,487	99.50%
AY 2019-20	6,29,79,699	5,66,02,432	89.87%

(c) Summary of processing of eligible refund claims in valid e>Returns (as on 31st August, 2020):-

Assessment Year (AY)	Number of eligible refund claims in valid e>Returns	Number of processed eligible refund claims in valid e>Returns	% Processed
AY 2017-18	2.16.32.978	2.15.78.866	99.75%
AY 2018-19	2.60.65.388	2.60.30.783	99.87%
AY 2019-20	2.81.94.137	2.77.68.255	98.49%

(d) All scrutiny assessments and processing of the returns are required to be completed within the statutory time limits specified in the Income Tax Act, 1961.

GST compensation to States

226. SHRI ELAMARAM KAREEM: Will the Minister of FINANCE be pleased to state:

(a) how much is the GST compensation fund pending to be disbursed to States, State-wise;

(b) whether the Government of Kerala has requested the Central Government to disburse the pending GST compensation to the State;

(c) why there is such delay in paying GST compensation; and

(d) when the current dues on GST compensation is expected to be paid to the States?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) As per provisions of GST (Compensation to States) Act, 2017 estimated GST compensation pending to States for the period April-July, 2020, is as per Statement (*See* below).

(b) Yes, Sir.

(c) and (d) GST compensation cess collected in current FY 2020-21 is not sufficient to release the admissible GST compensation for period April-July, 2020. Moreover, the