

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

STARRED QUESTION NO:166
ANSWERED ON:08.03.2013
TAXES ON AVIATION COMPANIES
Singh Shri Ratan;Singh Dr. Sanjay

Will the Minister of FINANCE be pleased to state:

- (a) the details of the taxes imposed on aviation companies in the country and the related laws therefor;
- (b) the amount of taxes pending/outstanding against the aviation companies during each of the last three years and the current year, company-wise; and
- (c) the amount of recovery made out of the above pending/outstanding amount during the same period?

Answer

FINANCE MINISTER (SHRI P. CHIDAMBARAM)

(a)to (c): A Statement is laid on the Table of the House.

Statement referred to in reply to parts (a) to (c) of Lok Sabha Starred Question No.166 for answer on 8th March, 2013

(a): Corporate Tax and Dividend Distribution Tax is charged from companies in India including aviation companies under the Direct Tax laws. Indirect Taxes, in the form of Customs Duty, Central Excise Duty and Service Tax are leviable on goods and services and not on companies, per se. Service Tax is imposed on aviation companies for transportation of passengers by air and related services undertaken by the aviation companies such as transportation of goods by air, management, maintenance and repair etc. in terms of the Finance Act, 1994, as amended from time to time.

(b) & (c): So far as direct taxes and indirect taxes are concerned, the data of pending/outstanding taxes against aviation companies is not maintained centrally. The information with regard to the amount of taxes pending/outstanding against the aviation companies during each of the last three years and the current year and the amount of recovery made therefrom is also not maintained centrally.