

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:340

ANSWERED ON:06.12.2013

IT REBATE

Hussain Shri Syed Shahnawaz;Pradhan Shri Amarnath

Will the Minister of FINANCE be pleased to state:

- (a) the criteria followed in giving the facility of tax rebate and names of entities registered under Section 80G of Income Tax Act, 1961 as on date;
- (b) whether the Government has data relating to income tax collected from such entities and if so, the details thereof for each of the last three years;
- (c) if not, the reasons therefor; and
- (d) the manner in which misuse of the said provision is being checked?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI J.D. SEELAM)

- (a):The criteria of giving tax rebate is laid down in section 80G of the Income-tax Act, 1961 read with Rule 11AA of Income-tax Rules, 1962. There are existing instructions to field authorities to upload the data pertaining to various exempt entities on the website www.incometaxindia.gov.in and update the same from time to time. The information already uploaded can be accessed from the said website.
- (b)&(c): Entities registered u/s 80G are those which are exempt from income tax and only in case of violation of certain conditions prescribed under the Income-tax Act, their income becomes taxable. Data with regard to tax collected from such entities where violations have been noted/detected is not maintained in a centralised manner.
- (d):The return of these entities are scrutinized based on Risk Analysis parameters every year in order to check that exemption provisions are not misused.