

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:407

ANSWERED ON:06.12.2013

TAXES OF COMPANIES

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Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has any information about direct and indirect taxes received from certain categories of companies like aluminium and aviation companies in the country;
- (b) if so, the details thereof during the last three years and if not the reasons therefor; and
- (c) the reaction of the Government in this regard?

Answer

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

(a) to (c): Collection of direct and indirect taxes is an on-going process. However, the income tax department does not centrally maintain the data of collection of direct taxes on the basis of specific business/profession of the assesses and so such information is not available about aluminium and aviation companies operating in the country. Further, indirect taxes in the form of Customs Duty, Central Excise Duty and Service Tax are levied on goods and services and not on companies per se. Customs Duty is imposed on import/export of goods in terms of the Customs Act, 1962. Central Excise Duty is imposed on goods manufactured within India in terms of the Central Excise Act, 1944. Service Tax, in relation to aviation companies, is levied on transportation of goods/passengers by Air and related services such as management, maintenance and repairs etc. in terms of the Finance Act, 1994 as amended from time to time. Since indirect taxes are levied on goods/services and not on the companies per se, details of such Indirect Taxes paid by Aluminium and Aviation Companies are not maintained centrally.