

GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS

**RAJYA SABHA**  
**UNSTARRED QUESTION NO. 1001**  
ANSWERED ON 12.12.2023

**Corporate tax rebate**

1001 Smt. Jebi Mather Hisham :

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether the corporate tax rebate boosted corporate investment rates in the country, if so, quantum of the fund invested for the last five years, State-wise and financial year-wise, if not, the reason therefor;
- (b) the number of entities operational over the last five years, if so, the details thereof, State-wise and year-wise.
- (c) the amount of tax rebate given to the corporate sector over the last five years, if so, the details thereof, financial year-wise; and
- (d) the data on the employment generated in the corporate sector over the last five years, if so, the details thereof, State-wise?

**ANSWER**

THE MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION; MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF PLANNING AND MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS

(RAO INDERJIT SINGH)

(a) & (c) As per information provided by the Central Board of Direct Taxes (CBDT), details of tax rebate given to the corporate sector for the last five years is attached as Annexure-I.

The government has taken various steps to boost corporate investments in India. These include reduction in corporate tax rates, decriminalization of minor offences, easing liquidity problems of Non-Banking Financial Companies and Banks, improvement in ease of doing business, and reduction in compliance burden, among others. The Central Board of Direct Taxes has provided the information with regard to tax rebate availed during the last five assessment year (AY) i.e., 2018-19 to 2022-23 (corresponding to FY 2017-18 to 2021-22).

Further, the Department of Economic Affairs has informed that National Accounts Statistics, Ministry of Statistics & Programme Implementation (MoSPI) maintained data on corporate investment and has provided the relevant data, as below:

Year	Corporate Investment (Rs. Crore), at Current Prices.
2017-18	17,18,609
2018-19	19,01,541
2019-20	21,21,608
2020-21	19,20,131
2021-22	23,18,235

(b) & (d) The Ministry of Corporate Affairs regulates Companies and LLPs. The year-wise and state-wise details of total active Companies and Limited Liability Partnerships (LLPs) for the last 5 years is attached as Annexure -II and Annexure - III. Further, no data with regard to employment generated in the corporate sector is maintained by this Ministry.

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ANNEXURE REFERRED TO IN REPLY TO PART (a) & (c) OF THE UN-STARRED QUESTION NO.1001 ANSWERED IN THE RAJYA SABHA ON 12/12//2023.

Assessment Year	AY 2018-19		AY 2019-20		AY 2020-21		AY 2021-22		AY 2022-23	
	PAN Count	Amount of Deduction/Exemption (in Cr.)	PAN Count	Amount of Deduction/Exemption (in Cr.)	PAN Count	Amount of Deduction/Exemption (in Cr.)	PAN Count	Amount of Deduction/Exemption (in Cr.)	PAN Count	Amount of Deduction/Exemption (in Cr.)
Chapter VIA : Deduction Section-801A	1,649	44849	1,690	53949.23685	1,399	59071.63162	1,135	55,522	1,027	68351
Chapter VIA : Deduction Section-801B	243	4544	206	5578.926798	170	2708.700928	139	600	112	767
Chapter VIA : Deduction Section-801C	695	15833	545	15372.29292	247	14557.45656	188	16,998	141	16211
Schedule ESR : Deduction u/s 35 or 35CCC or 35CCD	1,854	19726	1,833	22801.72282	1,296	18373.1268	674	6,132	566	7382
Schedule 10A : Total Deduction u/s 10A	-	-	-	-	-	-	-	-	-	-
Schedule 10AA : Total Deduction u/s 10AA	858	61029	807	66137.90682	845	62337.29923	4	274	738	71808
Total	5299	145982	5081	163840	3957	157048	2,140	79,526	2584	164518

ANNEXURE REFERRED TO IN REPLY TO PART (b) & (d) OF THE UN-STARRED QUESTION NO.1001 ANSWERED IN THE RAJYA SABHA ON 12/12//2023.

State wise Active Companies -Financial Year 2018-19 to 2022-23						
S.No.	State	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
1	Andaman & Nicobar	333	354	393	458	467
2	Andhra Pradesh	19,331	20,468	23,725	25,637	26,711
3	Arunachal Pradesh	255	258	376	438	490
4	Assam	6,761	7,162	9,375	10,564	11,529
5	Bihar	22,098	23,945	29,524	33,279	35,076
6	Chandigarh	7,095	7,083	7,561	7,799	8,134
7	Chhattisgarh	7,106	7,646	8,980	10,149	10,991
8	Dadra & Nagar Haveli	394	400	449	474	506
9	Daman and Diu	250	250	257	263	283
10	Delhi	204,143	203,403	216,425	220,175	228,382
11	Goa	4,341	4,379	4,780	4,895	5,405
12	Gujarat	61,447	64,966	72,483	76,910	84,591
13	Haryana	32,472	36,465	43,965	49,549	54,342
14	Himachal Pradesh	3,447	3,605	4,177	4,680	5,027
15	Jammu & Kashmir	3,034	3,293	4,093	4,866	5,444
16	Jharkhand	9,831	10,773	12,785	14,006	14,797
17	Karnataka	75,084	79,090	90,253	97,694	105,159
18	Kerala	32,440	34,270	40,117	44,576	48,755
19	Lakshadweep	11	13	20	23	26

20	Leh and Ladakh	-	26	44	67	73
21	Madhya Pradesh	23,154	24,794	28,902	31,507	35,341
22	Maharashtra	223,259	234,645	261,523	281,464	298,832
23	Manipur	607	791	1,040	1,220	1,302
24	Meghalaya	570	557	650	692	751
25	Mizoram	84	105	128	190	218
26	Nagaland	235	246	333	382	425
27	Orissa	15,357	16,599	19,692	21,958	23,468
28	Pondicherry	1,377	1,364	1,496	1,549	1,654
29	Punjab	16,231	17,005	18,922	20,404	22,164
30	Rajasthan	36,587	37,878	43,019	47,316	51,491
31	Sikkim	2	2	2	1	1
32	Tamil Nadu	76,433	79,360	88,215	94,471	100,229
33	Telangana	62,123	65,794	75,431	81,918	87,571
34	Tripura	385	472	626	776	799
35	Uttar Pradesh	75,188	79,867	95,318	106,606	116,360
36	Uttarakhand	5,395	6,269	7,595	8,980	9,688
37	West Bengal	129,514	126,046	132,183	132,109	135,452
	Total	1,156,374	1,199,643	1,344,857	1,438,045	1,531,934

ANNEXURE REFERRED TO IN REPLY TO PART (b) & (d) OF THE UN-STARRED QUESTION NO.1001 ANSWERED IN THE RAJYA SABHA ON 12/12//2023.

State wise Active LLPs -Financial Year 2018-19 to 2022-23						
Sl. No.	State/UT	Financial Year 2018-19	Financial Year 2019-20	Financial Year 2020-21	Financial Year 2021-22	Financial Year 2022-23
1	Andaman & Nicobar	9	12	16	24	27
2	Andhra Pradesh	1,091	1,523	2,075	2,645	3,090
3	Arunachal Pradesh	12	15	24	31	33
4	Assam	459	685	960	1,277	1,535
5	Bihar	840	1,056	1,510	1,879	2,136
6	Chandigarh	475	574	705	843	954
7	Chhattisgarh	412	550	728	915	1,047
8	Dadra & Nagar Haveli	48	62	78	95	98
9	Daman and Diu	24	29	37	41	44
10	Delhi	14,885	18,850	22,795	26,818	30,074
11	Goa	488	661	869	1,118	1,351
12	Gujarat	9,718	12,590	16,676	20,707	24,824
13	Haryana	3,137	4,257	5,749	7,213	8,617
14	Himachal Pradesh	157	200	271	363	443
15	Jammu & Kashmir	116	145	206	270	333
16	Jharkhand	506	631	887	1,110	1,271
17	Karnataka	9,147	11,957	15,120	18,168	20,802
18	Kerala	3,714	5,215	7,792	10,470	12,531
19	Ladakh	-	-	1	4	4

20	Lakshadweep	1	2	3	5	7
21	Madhya Pradesh	1,836	2,456	3,414	4,398	5,184
22	Maharashtra	39,758	49,614	60,595	72,557	82,869
23	Manipur	38	58	76	98	111
24	Meghalaya	29	43	54	62	75
25	Mizoram	5	7	9	12	13
26	Nagaland	7	12	16	18	20
27	Orissa	465	643	944	1,222	1,430
28	Pondicherry	54	77	101	120	145
29	Punjab	1,015	1,383	1,867	2,411	2,839
30	Rajasthan	3,809	4,774	5,996	7,288	8,403
31	Sikkim	13	20	33	43	51
32	Tamil Nadu	4,580	5,872	7,554	9,353	10,841
33	Telangana	4,513	6,481	8,813	11,367	13,404
34	Tripura	17	34	54	70	88
35	Uttar Pradesh	5,694	7,820	10,545	13,158	15,419
36	Uttarakhand	503	735	1,099	1,474	1,778
37	West Bengal	9,063	11,203	13,338	15,761	17,701
	Total	116,638	150,246	191,010	233,408	269,592