

**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**LOK SABHA**  
**UNSTARRED QUESTION NO. †1768**  
TO BE ANSWERED ON MONDAY, FEBRUARY 02, 2020  
PHALGUNA 12, 1941-42 (SAKA)

**PAYMENT OF TAX BY FOREIGN COMPANIES**

†1768. SHRI ARVIND GANPAT SAWANT:  
SHRI KRUPAL BALAJI TUMANE:

Will the Minister of FINANCE be pleased to state:

- (a) the details of foreign companies functioning in the country state-wise including Maharashtra and the revenue/profit earned along with the tax paid by them during the last three years and current year;
- (b) whether the said companies have defaulted in their tax payments during the said period and if so, the details of such companies during the said period company-wise and year-wise;
- (c) the revenue loss incurred by the exchequer during the said period; and
- (d) the details of punitive action taken by the Government against the said companies to recover the outstanding taxes along with the steps taken to prevent such practice?

**ANSWER**  
**MINISTER OF STATE IN THE MINISTRY OF FINANCE**  
**(SHRI ANURAG SINGH THAKUR)**

(a) : The details of number of e>Returns submitted to Central Board of Direct Taxes (CBDT), by foreign companies depicting net profit before taxes and net tax liability, as reported in Form ITR-6, State/UT-wise including Maharashtra, for the Assessment Year (AY) 2016-17 to 2019-20 (upto 15/02/2020), is exhibited in **Annexure-I**. Central Board of Indirect Taxes is not maintaining State-wise data of companies.

(b) : As per CBDT, the details of amount payable in case of foreign companies submitting an ITR-6 of AY 2016-17 to AY 2019-20 with amount payable more than Rs.100/- as reported by the taxpayer in Part-B of Income Tax Return is as follows:

<b>AY</b>	<b>Taxpayers (Nos.)</b>	<b>Amount Payable (Rs. In Crore)</b>
<b>2016-17</b>	<b>20</b>	<b>0.47</b>
<b>2017-18</b>	<b>43</b>	<b>2.96</b>
<b>2018-19</b>	<b>114</b>	<b>19.19</b>
<b>2019-20*</b>	<b>85</b>	<b>6.17</b>

**\*Upto 15/02/2020**

(c) : There is no loss to the exchequer as no demand has been written off in past 3 years or in the current year by the CBDT.

(d) : After raising of demand by CBDT, if no stay is granted on payment of demand by the Assessing Officer or by any other authority such as Income Tax Appellate Tribunal/High Court etc., demand is taken as collectible and all steps as provided under the law are taken to collect the same. These steps include imposition of penalty, arrest, attachment of bank accounts, debtors, movable and immovable properties, etc.

\*\*\*\*\*

**Annexure-I**

The State/UT wise summary on number of e>Returns submitted by Foreign Companies alongwith Profit-Before-Taxes and Net-Tax-Liability as reported by Taxpayer in latest e>Returns (ITR-6) of AY 2016-17 to AY 2019-20 submitted upto 15-Feb-2020 is as following :

e>Returns submitted by Non-Domestic Companies for AY 2016-17 to AY 2019-20 upto 15-Feb-2020		AY 2016-17			AY 2017-18			AY 2018-19			AY 2019-20		
		Number of PANs submitting e-Return	Schedule PL : Net Profit before taxes (50 - 51iii - 52 )	Part B TTI : (7) Net Tax Liability	Number of PANs submitting e-Return	Schedule PL : Net Profit before taxes (50 - 51iii - 52 )	Part B TTI : (7) Net Tax Liability	Number of PANs submitting e-Return	Schedule PL : Net Profit before taxes (50 - 51iii - 52 )	Part B TTI : (7) Net Tax Liability	Number of PANs submitting e-Return	Schedule PL : Net Profit before taxes (50 - 51iii - 52 )	Part B TTI : (7) Net Tax Liability
			(Rs. Crore)	(Rs. Crore)		(Rs. Crore)	(Rs. Crore)		(Rs. Crore)	(Rs. Crore)		(Rs. Crore)	(Rs. Crore)
S R	State/UT Name	Count of PAN_NO	Sum of INDAS/STD PROFIT_BEF ORE_TAXES	Sum of NET_TAX _LIABILTY	Count of PAN_NO	Sum of INDAS/STD PROFIT_BEF ORE_TAXES	Sum of NET_TAX _LIABILTY	Count of PAN_NO	Sum of INDAS/STD PROFIT_BEF ORE_TAXES	Sum of NET_TAX _LIABILTY	Count of PAN_NO	Sum of INDAS/STD PROFIT_B EFORE_T AXES	Sum of NET_TAX _LIABILTY
1	ANADAMAN AND NICOBAR ISLANDS	1	0.00	0.59	1	(0.00)	-	1	(0.81)	-			
2	ANDHRA PRADESH	24	0.44	1.11	18	(3.02)	0.63	23	15.83	9.39	22	20.65	12.10
3	ASSAM	6	2.03	1.50	5	0.18	0.08	7	0.03	0.04	3	(0.04)	0.02
4	BIHAR	27	(1.92)	0.11	15	(0.41)	0.00	30	(0.12)	0.01	19	0.80	0.33
5	CHANDIGAR H	1	3.82	2.02	6	(0.09)	-	3	(0.28)	-	7	(0.11)	0.13
6	CHATTISGAR H	4	0.95	0.34	4	(0.35)	0.00	7	0.97	0.00	5	(0.06)	-
7	DADRA AND NAGAR HAVELI							1	(0.43)	-	1	(0.00)	-

8	DELHI	473	535.27	735.76	416	(313.09)	376.05	488	33.41	701.55	423	19.43	869.75
9	FOREIGN COUNTRY	5,716	1,252.55	6,064.72	5,308	622.40	6,552.51	7,090	2,567.21	8,164.64	7,629	(1,416.68)	12,744.33
10	GOA	16	0.56	0.33	34	(1.96)	0.02	52	9.30	3.11	23	(0.55)	1.06
11	GUJARAT	49	128.92	22.14	51	1.71	3.72	91	6.16	19.40	104	(160.86)	15.60
12	HARYANA	122	(100.56)	36.70	84	(15.93)	22.97	123	1,663.57	331.28	118	2,564.11	491.68
13	HIMACHAL PRADESH	8	0.16	0.04	4	0.03	0.02	7	0.02	0.02	3	(0.04)	-
14	JAMMU AND KASHMIR	3	(0.02)	0.00	3	0.02	0.01	1	(0.01)	-			
15	JHARKHAN D	2	0.02	0.01	10	0.04	0.04	10	(0.02)	0.00	5	(0.02)	0.00
16	KARNATAK A	200	0.85	263.97	201	16.29	1,000.59	255	(49.51)	875.10	287	(9.98)	599.27
17	KERALA	22	2.24	2.21	13	1.68	1.84	28	(1.69)	0.68	26	(3.53)	0.83
18	MADHYA PRADESH	21	1.40	12.63	20	1.41	0.70	39	3.71	16.23	32	(0.01)	10.37
19	MAHARASH TRA	2,329	17,255.46	8,705.86	2,428	13,066.71	6,814.26	2,945	16,126.94	10,186.64	2,965	23,285.84	12,335.27
20	MANIPUR										1	(0.11)	-
21	MEGHALAY A	1	(0.00)	-									
22	ODISHA	9	(1.75)	0.01	20	(4.12)	0.04	23	(0.01)	0.07	21	(1.69)	0.00
23	PUNJAB	6	0.35	0.14	9	(2.28)	0.10	17	(0.94)	0.24	22	(30.73)	0.79

24	RAJASTHAN	17	1.27	0.85	13	1.82	1.09	13	2.57	0.90	15	(1.32)	0.05
25	SIKKIM				2	(0.02)	0.25	1	0.01	0.00			
26	TAMIL NADU	157	12.78	53.65	145	(11.43)	40.81	180	154.68	86.53	160	(182.11)	75.13
27	TELENGANA	60	2.02	23.25	56	11.37	9.83	66	(3.25)	8.89	58	7.93	6.23
28	TRIPURA							1	(0.01)	-	3	(0.10)	-
29	UTTAR PRADESH	64	(3.18)	5.80	74	(23.49)	2.31	86	(2.55)	4.80	95	(10.03)	13.68
30	UTTARAKHAND	14	7.44	5.52	13	(0.52)	15.30	12	(1.35)	15.98	18	(1.08)	24.63
31	WEST BENGAL	187	52.51	45.78	187	21.26	23.40	313	44.82	87.68	248	8.76	91.23
<b>TOTAL</b>		<b>9,539</b>	<b>19,153.58</b>	<b>15,985.02</b>	<b>9,140</b>	<b>13,368.21</b>	<b>14,866.57</b>	<b>11,913</b>	<b>20,568.27</b>	<b>20,513.17</b>	<b>12,313</b>	<b>24,088.50</b>	<b>27,292.49</b>

