

**GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT FOR PROMOTION OF INDUSTRY AND INTERNAL TRADE
LOK SABHA**

**UNSTARRED QUESTION NO. 2339.
TO BE ANSWERED ON WEDNESDAY, THE 16TH MARCH, 2022.**

INDUSTRIALLY BACKWARD DISTRICTS IN BIHAR

2339. SHRI JANARDAN SINGH SIGRIWAL:

Will the Minister of **COMMERCE AND INDUSTRY** be pleased to state:

वाणिज्य एवं उद्योग मंत्री

- (a) whether the Government has identified industrially backward districts in the country and especially in Bihar;
- (b) if so, the details thereof, district-wise in Bihar;
- (c) whether the Government has any plans to formulate any policy to establish industries in backward areas and enhance investment in Bihar;
- (d) if so, the details thereof; and
- (e) if not, the reasons therefor?

ANSWER

वाणिज्य एवं उद्योग मंत्रालय में राज्य मंत्री (श्री सोम प्रकाश)

**THE MINISTER OF STATE IN THE MINISTRY OF COMMERCE & INDUSTRY
(SHRI SOM PARKASH)**

- (a) to (e):** As per the information received from Central Board of Direct Taxes, Department of Revenue, Government has time to time given tax incentives relating to income-tax to industrially backward areas such as:
- (i) Section 32 of the Income-tax Act, 1961, inter alia, allows higher depreciation @35% in place of 20% in respect of the actual cost of new specified machinery or plant acquired and installed by a manufacturing undertaking/ enterprise which is set up in the notified backward area of Bihar during the period 01.04.2015 to 31.03.2020. [Accordingly, vide Notification No.71/2015 dated 17.08.2015 **(Annexure-A)**, 21 districts of Bihar were notified and vide notification No. 61 of 2016 dated 20.07.2016 **(Annexure-B)**, 17 districts of Bihar were notified.
 - (ii) Section 32AD of the Income-tax Act, 1961 provides for additional investment allowance of 15% on the cost of specified plant and machinery acquired and installed by any person during the period 1st April, 2015 to 31st March, 2020 to set up a manufacturing/production undertaking/enterprise in any notified area of Bihar. [Accordingly, vide Notification No.71/2015 dated 17.08.2015 **(Annexure-A)**, 21 districts were notified and vide notification No. 61 of 2016 dated 20.07.2016 **(Annexure-B)**, 17 districts of Bihar were notified.

Further, as per the information received from Government of Bihar, the State Government has implemented Bihar Industrial Investment Promotion Policy, 2016 throughout the State. The Government of Bihar has not identified backward districts/areas.

ANNEXURE REFERRED TO IN REPLY TO PARTS (a) & (b) OF THE LOK SABHA UNSTARRED QUESTION No. 2339 FOR ANSWER ON 16.03.2022.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (ii)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)**

NOTIFICATION

**New Delhi, the 17th
August, 2015**

INCOME-TAX

S.O. 2241(E).— In exercise of the powers conferred by section 32 and section 32AD of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following districts of the State of Bihar as backward areas under the first proviso to clause (iia) of sub-section (1) of section 32 and sub-section (1) of section 32AD, namely:—

1. Patna
2. Nalanda
3. Bhojpur
4. Rohtas
5. Kaimur
6. Gaya
7. Jehanabad
8. Aurangabad
9. Nawada
10. Vaishali
11. Sheohar
12. Samastipur
13. Darbhanga
14. Madhubani
15. Purnea
16. Katihar
17. Araria
18. Jamui
19. Lakhisarai
20. Supaul
21. Muzaffarpur.

2. This notification shall come into force on the date of its publication in the Official Gazette.

[Notification No.
71/2015/F.No.142/13/2015-TPL]

(RAJESH KUMAR
BHOOT)
DIRECTOR (TAX POLICY &
LEGISLATION)

ANNEXURE REFERRED TO IN REPLY TO PARTS (a) & (b) OF THE LOK SABHA UNSTARRED QUESTION No. 2339 FOR ANSWER ON 16.03.2022.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (ii)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)**

NOTIFICATION

New Delhi, the 20th July, 2016

INCOME-TAX

S.O. 2478(E).— In exercise of the powers conferred by section 32 and section 32AD of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following districts of the States mentioned below as backward areas under the first proviso to clause (iia) of sub-section (1) of section 32 and sub-section (1) of section 32AD, namely:—

State of Telangana

1. Adilabad
2. Nizamabad
3. Karimnagar
4. Warangal
5. Medak
6. Mahbubnagar
7. Rangareddy
8. Nalgoda
9. Khammam

State of West Bengal

1. South 24 Parganas
2. Bankura
3. Birbhum
4. Dakshin Dinajpur
5. Uttar Dinajpur
6. Jalpaiguri
7. Malda
8. East Medinpur
9. West Medinpur
10. Murshidabad
11. Purulia

State of Bihar

1. Arwal
2. Banka
3. Begusarai
4. Bhagalpur
5. Buxar
6. Gopalganj
7. Khagaria
8. Kishanganj

9. Madhepura
10. Munger
11. West Champaran
12. East Champaran
13. Saharsa
14. Saran
15. Sheikhpura
16. Sitamarhi
17. Siwan.

3. This notification shall come into force on the date of its publication in the Official Gazette.

[Notification No.
61/2016/F.No.142/13/2015-TPL]

(PITAMBAR DAS)
DIRECTOR (TAX POLICY &
LEGISLATION)
