

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

LOK SABHA  
UNSTARRED QUESTION NO. 2102

TO BE ANSWERED ON FRIDAY, THE 11<sup>TH</sup> DECEMBER, 2015  
AGRAHAYANA 20 , 1937 (SAKA)

**SPECIAL EXEMPTION TO WOMEN ENTREPRENEURS**

2. SHRIMATI JAYSHREEBEN PATEL

Will the Minister of FINANCE be pleased to state:

the position of India in the world in regard to women entrepreneurs including the businesses in which the women entrepreneurs have established themselves;

whether there is any provision for giving special exemption in tax including income tax to women entrepreneurs;

if not, the details thereof, and if not the reasons therefor; and

the steps taken by the Government in this regard?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(JAYANT SINHA)**

Such data is maintained by this Ministry.

(d): Exemption from payment of Customs duty/ Central Excise duty / Service Tax, under the relevant direct tax laws are granted to goods of any specified description or taxable services of any specified description in which exemption is not granted to individual entrepreneurs. Accordingly, vide notification no. 88/1988-CE dated 01.03.1988, as amended from time to time, whole of the duty of excise leviable on certain specified items has been exempted provided such goods are manufactured in rural areas, inter-alia, by women's enterprises. Further, vide Sr.no. 26 (e) of notification no. 25/2012 dated 20.06.2012, the services of general insurance business provided under Group Personal Accident Policy for Self-Employed Women is exempted from payment of Service Tax.

As far as direct taxes are concerned, currently there is no such provision in the Income Tax Act, 1961. However, the exemptions/incentives available to entrepreneurs in general are available to women entrepreneurs

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