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IMPROPER EXEMPTION OF IGST ON IMPORT OF PHARMACEUTICAL PRODUCTS

[Action Taken by the Government on the Observations and Recommendations of the Committee contained in their 79th Report (17th Lok Sabha)]

MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

PUBLIC ACCOUNTS COMMITTEE
(2026-27)

FIFTY- THIRD REPORT

EIGHTEENTH LOK SABHA

सत्यमेव जयते

LOK SABHA SECRETARIAT
NEW DELHI

PAC NO. 2487

FIFTY THIRD REPORT

PUBLIC ACCOUNTS COMMITTEE (2026-27)

(EIGHTEENTH LOK SABHA)

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Presented to Lok Sabha on: 04.08.2026

Laid in Rajya Sabha on: 04.08.2026

LOK SABHA SECRETARIAT
NEW DELHI

August, 2026/ Sravana,1948 (Saka)

CONTENTS

APPENDICES

* Not appended

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2026-27)

Shri K. C. Venugopal - Chairperson

MEMBERS

LOK SABHA

2. Shri T.R. Baalu
3. Shri Kalyan Banerjee[1]
4. Dr. Nishikant Dubey
5. Shri Jagdambika Pal
6. Shri Jai Parkash
7. Shri Ravi Shankar Prasad
8. Shri C M Ramesh
9. Shri Magunta Sreenivasulu Reddy
10. Smt. Aparajita Sarangi
11. Dr. Amar Singh
12. Shri Tejasvi Surya
13. Shri Anurag Singh Thakur
14. Shri Balashowry Vallabhaneni
15. Shri Dharmendra Yadav

RAJYA SABHA

16. Shri Ashokrao Shankarrao Chavan
17. Dr. K Laxman
18. Shri Praful Patel
19. Shri Akhilesh Prasad Singh
20. Dr. Sudhanshu Trivedi
21. Vacant [2]
22. Vacant

SECRETARIAT

1. Smt. Mamta Kemwal - Joint Secretary
2. Smt. Archna Pathania - Director
3. Smt. Malvika Mehta - Deputy Secretary

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[1] Suspended under Rule 374 of Rules of Procedure and Conduct of Business in Lok Sabha w.e.f. 22.07.2026.
[2] Consequent upon resignation of Shri Sukhendu Sekhar Ray, MP, Rajya Sabha w.e.f. 08.06.2026.

INTRODUCTION

I, the Chairperson, Public Accounts Committee (2026-27) having been authorised by the Committee, do present this Fifty-third Report (Eighteenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Public Accounts Committee contained in their 79th Report (Seventeenth Lok Sabha) on **" Improper Exemption of IGST on import of Pharmaceutical Products"** relating to the Ministry of Finance, Department of Revenue.

2. The Seventy-ninth Report was presented to Lok Sabha/laid in Rajya Sabha on 18th December, 2023. Replies of the Government to all the Observations/Recommendations contained in the Report were received. The Public Accounts Committee considered and adopted the draft Report at their Sitting held on 30th July, 2026. Minutes of the Sitting are given at Appendix I.

3. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in bold in Chapter-I of the Report.

4. The Committee also place on record their appreciation of the assistance rendered to them in the matter by the Committee Secretariat and the Office of the Comptroller and Auditor General of India.

5. An analysis of the action taken by the Government on the Observations/Recommendations contained in the Seventy-ninth Report (Seventeenth Lok Sabha) is given at Appendix-II

NEW DELHI
02 August, 2026
11 Sravana, 1948 (Saka)

K. C. Venugopal
Chairperson,
Public Accounts Committee

Chapter I
Report

This Report of the Public Accounts Committee deals with the Action Taken by the Government i.e. the Ministry of Finance, Department of Revenue on the Observations and Recommendations of the Committee contained in their Seventy-ninth Report (17th Lok Sabha) on "Improper Exemption of IGST on Import of Pharmaceutical Products".

2. The Seventy-ninth Report which was presented to the Lok Sabha/ laid on the Table of the Rajya Sabha on 18 December, 2023 contained 04 Observations/Recommendations. Action Taken Notes on all the Observations /Recommendations have been received from the Ministry of Finance, Department of Revenue and are broadly categorized as under:

(i) Observations/Recommendations which have been accepted by the Government:

Para No. 1-4

Total : 04
Chapter: II

(ii) Observations /Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:
Para No.: Nil

Total : NIL
Chapter: III

(iii) Observations /Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration:

Para No.: Nil

Total : Nil
Chapter : IV

(iv) Observations /Recommendations in respect of which Government have furnished interim replies /no replies:

Para No.: Nil

Total : Nil
Chapter: V

3. The Committee's examination of the aforesaid subject had revealed that two importers had claimed irregular IGST exemption on various drugs and pharmaceutical products imported from different countries.

4. The Committee had recommended the following:-

- a thorough check of the assessments made by other Commissionerates may be made with a view to ensuring that the instant notification and rates had been applied correctly by all of them.
- TRU (Tax Research Unit)/ CBIC may ensure that all the notifications are invariably supplemented by an exemplar wherein the notifications are explained with the help of examples of different scenarios. The relevant court cases/ precedents and all related notifications may also be made searchable with keywords to enable easy access whenever required. Further, TRU may also develop an interface to enable quick resolution of the doubts/ queries of the assessing officers.
- Ministry may place the matter before the GST Council for exempting imports of pharmaceutical products to those organizations that are carrying out serious research in scientific fields. Hospitals carrying out research on life saving medicines and treatment may also be considered for being extended the benefit of exemption.
- A more transparent and forthcoming approach may be followed by the Ministry in furnishing updated and complete information.

5. The Action Taken Notes furnished by the Ministry of Finance, Department of Revenue in respect of all the Observations /Recommendations of the Committee as contained in their Seventy-ninth Report (17th Lok Sabha) have been reproduced in the relevant chapters of this Report. The Committee will now deal with the action taken by the Government on some of their Observations /Recommendations made in the original report which merit comments.

6. The Committee desire the Ministry of Finance, Department of Revenue (henceforth referred to as 'the Ministry') to furnish Action Taken Notes in respect of Observations/ Recommendations contained in Chapter I within three months of the presentation of the Report to the House.

Recommendation No. 2

7. The Committee in their original report no. 79 had recommended as under: -

"The Committee while noting the explanation given by the Ministry are of the view that issuing frequent notifications and then clarifications thereon pertaining to certain imports made by Public funded research institutions is indicative of lack of clarity and coordination amongst the different wings of the same department. The Committee are surprised to note from the Ministry's submission that all the work relating to rate of duties or exemptions in respect of both GST and Customs are handled only by the Tax Research Unit (TRU) in CBIC. The Committee are perplexed as to how, despite there being only one Unit handling all notifications, confusing scenarios continue to arise. The Committee desire that the TRU/ CBIC should ensure that all the notifications are invariably supplemented by an exemplar wherein the notifications are explained with the help of examples of different scenarios. The relevant court cases/ precedents and all related notifications may also be made searchable with keywords to enable easy access whenever required. Further, TRU may also develop an interface to enable quick resolution of the doubts/ queries of the assessing officers.”

8. The Ministry in their Action taken notes (ATNs) submitted the following reply:-

“GST as well as Customs related rate notifications including exemption notifications are issued by TRU in CBIC. However, it may be pertinent to highlight that in respect of GST, all such rate/ exemption notifications are issued by TRU only to implement the recommendations of the GST Council. The GST Council, comprising of representatives from the Union and States Governments, is the decision-making authority in respect of all matters pertaining to GST. Further, the recommendations of the Hon'ble PAC are noted for strict compliance.

Further, all the Acts, Rules, Notifications, Circulars, Instructions/ Guidelines, and Orders related to GST, Customs, Central Excise, and Service Tax issued by CBIC are available on the Tax Information Portal (https://taxinformation.cbic.gov.in/) of CBIC that are searchable using keywords.”

9. Audit gave the following comments on the ATNs:-

“The ATN does not address the observations of PAC i.e. despite being only one unit handling all notification confusing scenario continue to arise.”

10. The Ministry submitted the following reply on the comments of Audit:-

“All the work relating to rate of duties or exemptions in respect of both GST and Customs are handled by the Tax Research Unit (TRU) in CBIC. As such, all rate notifications including exemption notifications are issued by TRU. However, the GST Council, comprising of representatives from the Union and States Governments, is the decision-making authority in respect of all matters pertaining to GST.

For clarity in the matter, the chronology in case of Imports and Domestic Interstate supplies of Scientific and technical instruments, apparatus, accessories and consumables, specified in notification no. 51/96-Customs, dated the 23.07.1996 is as below:

Imports

1. Prior to GST, under Notification no 51/96-Customs, the imports under question were exempt from additional duty leviable under Section 3 of the Customs Tariff Act, 1975 [eg. countervailing duty (CVD) in lieu of Central Excise Duty and Special Additional Duty (SAD)].
2. Upon introduction of GST, on the Customs side, Notification no. 43/2017-Customs dated 30th June 2017 was issued to substitute, among others, the reference to "additional duty leviable thereon under Section 3" with "Integrated Tax leviable thereon under sub- Section (7) of Section 3 of the said Tariff Act" in Notification no 51/96-Customs as also was done in many other Customs notifications.

3. Thereafter vide Customs notification no 42/2022 dated 13th July, 2022, the exemption from IGST hitherto available on imports of specified equipment by Public Funded Research Institutions was withdrawn based on recommendations of the GST Council in its 47th meeting held in June 2022.

Domestic interstate supplies:

1. Vide Notification No.47/2017- Integrated Tax (Rate), the IGST rate on domestic interstate supplies was reduced from 28%/18% to 5% to provide some level playing field to domestic industry.
2. Thereafter, Notification no 10/2018 - Integrated Tax (Rate), dated 25th January, 2018 was issued to rectify some anomalies in nomenclature which are in the nature of technical amendments. For instance, "Department of Scientific and Research" was substituted by "Department of Scientific and Industrial Research".
3. The words "Public Funded Research Institution or a University or Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering college" was substituted by" Public Funded Research Institution or a University or Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College other than a Hospital".

To ascertain whether any confusion arose due to the lack of clarity in the implementation of the notification in the field offices, assessment practices of the Commissionerates during the subject period were examined and it was found that the instant notification and rates were applied correctly by the field formations of CBIC. In this regard, a reference may be made to Ministry's Action Taken Report w.r.t Recommendation 01 of the subject Report submitted on 04.9.2024.

11. Observing lack of clarity and coordination amongst the different wings of the same department, the Committee had recommended that TRU (Tax Research Unit)/ CBIC may ensure that all the notifications are invariably supplemented by an exemplar wherein the notifications are explained with the help of examples of different scenarios. The Committee had recommended that the relevant court cases/ precedents and all related notifications may also be made searchable with keywords to enable easy access whenever required. The Committee had further recommended that TRU may also develop an interface to enable quick resolution of the doubts/ queries of the assessing officers. The Committee note from the reply of the Ministry that in respect of GST, all rate/ exemption notifications are issued by TRU only to implement the recommendations of the GST Council-comprising of representatives from the Union and States Governments. The Committee also note from the reply of the Ministry that all the Acts, Rules, Notifications, Circulars, Instructions/ Guidelines, and Orders related to GST, Customs, Central Excise, and Service Tax issued by

CBIC are available on the Tax Information Portal (https://taxinformation.cbic.gov.in/) of CBIC that are searchable using keywords.

The Committee find, however, that the reply of the Ministry is silent on development of an interface by the TRU for quick resolution of the doubts/queries of assessing officers as well as supplementation by an exemplar. While acknowledging that the TRU issues notifications to implement the recommendations of the GST Council, the Committee feel that it is imperative to resolve any doubts arising on such notifications as in the instant case pointed out by Audit. The Committee therefore, reiterate their recommendation that an interface for resolution of queries be developed by TRU or CBIC and that notifications are supplemented by an exemplar necessarily.

CHAPTER II

OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE WHICH HAVE BEEN ACCEPTED BY THE GOVERNMENT

Observation/Recommendation

The Committee note from the Audit observation that two importers claimed irregular IGST exemption on various drugs and pharmaceutical products imported from different countries through (i) Commissionerate of Customs (ACC) Mumbai and (ii) Airport Special Cargo, Courier Cell, Mumbai between 15 November, 2017 to 31 March, 2018 under Customs Notification no. 51/96. The Committee note that when the matter was pointed out by Audit in one case, the Deputy Commissioner of Customs, ACC, Mumbai accepted the observation and intimated that 'Less Charge Cum Demand Notice' had been issued to the importer. However, in the other case, the Dy. Commissioner- Mumbai III, while not accepting the audit observation, seconded the Importer's reply and stated that IGST Act, 2017 vide Section 5, contains provisions for levy of IGST on the specified goods on inter-state supplies of goods and services and it is not an Act which provides for levy of IGST on imported goods. The Committee note from the submission made by the Ministry that on imports, the IGST is levied under the provisions of Section 3 of the Customs Tariff Act, and the Section also provides for exemption of Customs duty, and accordingly, the Government had amended the Customs Duty exemption notification for additional duties of Customs, that became effective from 1st July, 2017 when the GST was introduced. Thus, the goods imported by some of the research institutes remained exempted as per that notification. The rates for both IGST and CGST on the inter-State supply and within the domestic supply were actually revised from 18 per cent to 5 per cent from 15th November, 2017. However, the import duty which is levied under the Customs Act, treating this also as an inter-State supply of goods and services, was already exempt at nil. Later on also, it was clarified when this notification was issued on 25th January, 2018. In the explanation, it was provided that the notification which was earlier issued under the Customs Act will be applicable with effect from 15.11.2017 itself. Thus, apparently the intention for import purposes was always that there should be a differential of 5 per cent for the period, November to March, 2018 and that was maintained. The Committee while observing that Audit only carried out a test check desire that a thorough check of the assessments made by other Commissionerates may be made with a view to ensuring that the instant notification and rates have been applied correctly by all of them.

[Recommendation No. 1 of 79th Report of
Public Accounts Committee
(17th Lok Sabha)]

Action taken

The assessment practices of the Commissionerates was examined. It was found that the Bills of Entry were cleared by allowing the IGST exemption benefit to the eligible importers as provided in Notification No. 51/96 dated 23.07.1996, subject to the fulfillment of the conditions specified. Thus it is to reiterate that the instant notification and rates have been applied correctly by the field offices of CBIC.

Vetting Comments of Audit

Audit vide letter no. 240/RA-INDT/CUS/160-2023 dated 12.08.2024 has 1/96516/2024 307/137/2023-PAC-Cus 1/96516/2024 vetted the para subject to final acceptance of PAC.

Observation/Recommendation

The Committee while noting the explanation given by the Ministry are of the view that issuing frequent notifications and then clarifications thereon pertaining to certain imports made by Public funded research institutions is indicative of lack of clarity and coordination amongst the different wings of the same department. The Committee are surprised to note from the Ministry's submission that all the work relating to rate of duties or exemptions in respect of both GST and Customs are handled only by the Tax Research Unit (TRU) in CBIC. The Committee are perplexed as to how, despite there being only one Unit handling all notifications, confusing scenarios continue to arise. The Committee desire that the TRU/ CBIC should ensure that all the notifications are invariably supplemented by an exemplar wherein the notifications are explained with the help of examples of different scenarios. The relevant court cases/ precedents and all related notifications may also be made searchable with keywords to enable easy access whenever required. Further, TRU may also develop an interface to enable quick resolution of the doubts/ queries of the assessing officers.

[Recommendation No. 2 of 79th Report of
Public Accounts Committee
(17th Lok Sabha)]

Action taken

"GST as well as Customs related rate notifications including exemption notifications are issued by TRU in CBIC. However, it may be pertinent to highlight that in respect of GST, all such rate/ exemption notifications are issued by TRU only to implement the recommendations of the GST Council. The GST Council, comprising of representatives from the Union and States Governments, is the decision-making authority in respect of all matters pertaining to GST. Further, the recommendations of the Hon'ble PAC are noted for strict compliance.

Further, all the Acts, Rules, Notifications, Circulars, Instructions/ Guidelines, and Orders related to GST, Customs, Central Excise, and Service Tax issued by CBIC are available on the Tax Information Portal (https://taxinformation.cbic.gov.in/) of CBIC that are searchable using keywords."

Vetting Comments of Audit

"The ATN does not address the observations of PAC i.e. despite being only one unit handling all notification confusing scenario continue to arise."

Updated Action Taken reply of the Ministry

"All the work relating to rate of duties or exemptions in respect of both GST and Customs are handled by the Tax Research Unit (TRU) in CBIC. As such, all rate notifications including exemption notifications are issued by TRU. However, the GST Council, comprising of representatives from the Union and States Governments, is the decision-making authority in respect of all matters pertaining to GST.

For clarity in the matter, the chronology in case of Imports and Domestic Interstate supplies of Scientific and technical instruments, apparatus, accessories and consumables, specified in notification no. 51/96-Customs, dated the 23.07.1996 is as below:

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2. Upon introduction of GST, on the Customs side, Notification no. 43/2017-Customs dated 30th June 2017 was issued to substitute, among others, the reference to "additional duty leviable thereon under Section 3" with "Integrated Tax leviable thereon under sub- Section (7) of Section 3 of the said Tariff Act" in Notification no 51/96-Customs as also was done in many other Customs notifications.
3. Thereafter vide Customs notification no 42/2022 dated 13th July, 2022, the exemption from IGST hitherto available on imports of specified equipment by Public Funded Research Institutions was withdrawn based on recommendations of the GST Council in its 47th meeting held in June 2022.

Domestic interstate supplies:

1. Vide Notification No.47/2017- Integrated Tax (Rate), the IGST rate on domestic interstate supplies was reduced from 28%/18% to 5% to provide some level playing field to domestic industry.
2. Thereafter, Notification no 10/2018 - Integrated Tax (Rate), dated 25th January, 2018 was issued to rectify some anomalies in nomenclature which are in the nature of technical amendments. For instance, "Department of Scientific and Research" was substituted by "Department of Scientific and Industrial Research".
3. The words "Public Funded Research Institution or a University or Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering college" was substituted by" Public Funded Research Institution or a University or Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College other than a Hospital".

To ascertain whether any confusion arose due to the lack of clarity in the implementation of the notification in the field offices, assessment practices of the Commissionerates during the subject period were examined and it was found that the instant notification and rates were applied correctly by the field formations of CBIC. In this regard, a reference may be made to Ministry's Action Taken Report w.r.t Recommendation 01 of the subject Report submitted on 04.9.2024.

Further Comments of Audit

Audit vide letter No. 84/ RA-INDT/CUS/160-2023 dated 28.03.2025 has vetted the para subject to final acceptance by PAC.

[Please see comments of the Committee in Chapter- I]

Observation/Recommendation

The Committee note that the exemption that was available vide notification 51/96 on research equipment imported by public funded research institutions or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College, Departments and laboratories of Central or State Government, Regional Cancer Centre other than a hospital has now been withdrawn vide Customs notification no. 42/2022 dated 13th July, 2022. The Committee are of the view that such an exemption may be conducive for organizations carrying out research and development in various scientific fields including space, technology and health. Providing incentives to organizations such as Cancer Institutes would greatly aid in developing medicines to treat serious and life threatening ailments. The Committee, therefore, recommend that the Ministry may place the matter before the GST Council for exempting imports of pharmaceutical products to those organizations that are carrying out serious research in scientific fields. The Committee are also of the view that hospitals carrying out research on life saving medicines and treatment may also be considered for being extended the benefit of exemption.

[Recommendation No. 3 of 79th Report of
Public Accounts Committee
(17th Lok Sabha)]

Action taken

The recommendations of the Public Accounts Committee (17th Lok Sabha) on 'Improper exemption of Pharmaceutical products' regarding exemption for imports of pharmaceutical products to those organizations that are carrying out serious research in science fields are noted for compliance. The feasibility of implementing the same shall be examined by the department.

Vetting Comments of Audit

PAC would like to see further action in this regard.

Updated Action Taken reply of the Ministry

In compliance of the recommendation of the Hon'ble PAC, the issue of granting exemption to research equipment for public-funded research institutions/IITs etc, was placed before the GST Council in its 53rd Meeting held on 22nd June, 2024. The Fitment Committee of the Council recommended no change as it would be detrimental to domestic manufacturers of such goods and also entail end use based exemption. The Council approved the recommendation of the Fitment Committee to maintain status quo.

Further Comments of Audit

Audit vide letter No. 86/ RA-INDT/CU5/160-2023 dated 28.03.2025 has vetted the para subject to final acceptance by PAC.

Observation/Recommendation

The Committee observe that the Ministry have not made any mention of Notification No. 42/2022 issued in July 2022 on revoking of the exemptions in their background note. The Committee note from the response of the Ministry in this regard that the Background Note was submitted on 21.06.2022, while the notification No. 42/2022-Customs was issued on 13.07.2022. The Committee, however, are constrained to note that the Ministry neither revised its Background note nor submitted any updated information to them in this regard even after being asked for the same prior to taking evidence of the representatives of the Ministry. The Committee take serious exception to the attitude of the Ministry in furnishing updated and complete information and desire that a more transparent and forthcoming approach may be followed henceforth.

[Recommendation No. 4 of 79th Report of
Public Accounts Committee
(17th Lok Sabha)]

Action taken

The Audit observation pertained to a particular period only. Accordingly, information pertaining to that period was provided in the Background Note. The notification No. 42/2022-Customs issued subsequently on 13.07.2022 did not have any bearing on the observation of Audit with respect to that particular period (15.11.2017 to 25.01.2018) as it was prospective in effect. However, Ministry volunteered the said information during the oral evidence in order to present a complete picture before the Hon'ble PAC. Further, the observations of PAC are noted for future compliances.

Vetting Comments of Audit

The stated Background note referred to in the PAC recommendation and Ministry's response was not shared with Audit. Previously, background notes for all ATRs were being shared with the Audit.

Further, PAC would like to know the reasons for non-updation of background notes dated 21.06.2022 before the sitting of Subcommittee on 03.04.2023 and mentioning of the fact of revoking of notification no. 42/2022 in the revised background note.

Updated Action Taken reply of the Ministry

The Audit observation pertained to a particular period only (15.11.2017 to 25.01.2018). Accordingly, information pertaining to that period was provided in the Background Note. The notification No. 42/2022- Customs issued subsequently on 13.07.2022 did not have any bearing on the observation of Audit.

Further Comments of Audit

Audit vide letter No. 85/ RA-INDT/CU5/160-2023 dated 28.03.2025 has vetted the para subject to final acceptance by PAC.

CHAPTER III

OBSERVATIONS/RECOMMENDATIONS WHICH THE COMMITTEE DO NOT DESIRE TO PURSUE IN VIEW OF THE REPLIES RECEIVED FROM THE GOVERNMENT

--NIL--

CHAPTER IV

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH REPLIES OF THE GOVERNMENT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE AND WHICH REQUIRE REITERATION

-Nil-

CHAPTER V

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH GOVERNMENT HAVE FURNISHED INTERIM REPLIES/NO REPLIES

-Nil-

NEW DELHI	**K. C. Venugopal**
<u>02 August, 2026</u>	**Chairperson,**
11 Sravana, 1948 (Saka)	**Public Accounts Committee**

APPENDIX – II

(Vide para 5 of Introduction)

ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS CONTAINED IN THEIR SEVENTY-NINTH REPORT (SEVENTEENTH LOK SABHA)

(i)	**Total No of Observations/Recommendations**	**-**	**04**
(ii)	Observations/Recommendations of the Committee which have been accepted by the Government: ***Para Nos.1-4***	**-**	***Total: 04*** ***Percentage – 100%***
(iii)	Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government: ***-Nil-***	**-**	***Total: Nil*** **Percentage - 0%**
(iv)	Observations/Recommendations in respect of which replies of Government have not been accepted by the Committee and which require reiteration: ***-Nil-***	**-**	***Total: Nil*** ***Percentage– 0%***
(v)	Observations/Recommendations in respect of which Government have furnished interim replies: ***-Nil-***	**-**	***Total: Nil*** ***Percentage –0%***