

[Shri Sachindra Chaudhuri]

may be incurred by him subsequently due to certain developments, such as devaluation. Government see no reason to make a departure from this principle, and allow development rebate on the enhanced cost of the assets.

There are also instances where capital assets other than plant and machinery, such as equipment for scientific research or for promoting family planning, patent rights and copyrights, etc., were acquired from abroad prior to the date of devaluation on deferred payment terms or against foreign loans. The Income-tax Act does not provide for the grant of depreciation allowance in respect of such assets, but permits the capital cost thereof to be amortised against profits over a specified period of years. In such cases also, it is proposed to allow the original capital cost to be written-up by the amount of the additional rupee liability for the purpose of amortisation.

Where a capital asset is sold or transferred by a taxpayer to another person, the capital gain or loss arising therefrom is computed, under the provisions of the Income-tax Act, with reference to the original capital cost of the asset to the taxpayer. It is proposed to permit the original cost of the asset in such cases to be written-up by the amount of the additional rupee liability which the taxpayer might have incurred in consequence of devaluation, for the purpose of computing capital gains or losses.

The legislation which Government propose to sponsor will cover all these matters.

I hope that the features which I have outlined before this House will go a long way in relieving industry of the burden which has been placed on it by increasing its rupee liabilities on account of devaluation.

Shri S. M. Banerjee (Kanpur): Sir, when such statements are made with-

out prior notice, I would request you that copies are made available to us.

Shri Ranga (Chittoor): So that we can put some questions tomorrow. It is a very important thing.

Mr. Speaker: All right. It will be circulated so that the Members might study it.

12.41 hrs.

RE. PROCEEDINGS OF THE HOUSE  
 AND SUSPENSION OF MEMBER

Shri Kapur Singh (Ludhiana): Sir I want to make one or two points before you and the House in relation to the proceedings of the 18th November.

You will recall and the House will recall that a certain Member was named by you peremptorily, as I thought, and I rose up on a point of order; I was ignored. Then, the Leader of the House rose up to make a motion for his suspension from the service of the House. I again rose up on a point of order and I was ignored. After that, when you called for the ballot to be taken on the motion, I again rose up on a point of order and pointed it out to you in so many words that the proceedings being taken were against the rules to which you remarked, "It does not matter". I then protested saying, "This is a most strange thing we are hearing in this House that the rules of the House do not matter." Then, Sir, you denied that you had said such a thing and a number of Members from this side confirmed what I had said. At that stage my hon. friend, Shri Hiren Mukerjee, got up and interceded on my behalf just as Professor Ranga had to intercede on my behalf, today, and it was then that I was allowed to state my point of order. All these proceedings are missing from the published and cyclostyled proceedings of this House.

This editing of the proceedings of this House as it strikes me, as far as I seem to remember, has not happened for the first time. I wish to bring to your notice that we are not aware of any rule or any authority under which this kind of editing can be done. This is the first point I want to bring to your notice.

The second point which I want to bring to your notice is with regard to the substance of the point of order which I had raised. You will recall that the point of order which I had raised was that the proceedings for the suspension of a Member from this House are quasi-judicial proceedings and such is the practice in the House of Commons. I also pointed out that the rule for suspending the Member from the service of the House, that is, rule 374 of our Rules of Procedure, is identical with the rule which applies in the House of Commons also.

You, Sir, disposed of my point of order by referring to, what you called, the relevant rule of the House of Commons. In the mean time I have consulted that rule. That rule or direction of the Speaker says that after the motion has been made no debate shall be allowed and no amendment to the motion made shall be allowed. On that basis you overruled my point of order. But my point of order was that there have to be quasi-judicial proceedings before a Member can be suspended from the service of the House and that such is not only the practice in the House of Commons but such is the authoritative interpretation of the relevant rule by the Speaker of the House of Commons.

Now, I have this authority before me. It is an article written by Rt. Hon. Horace King, Ph. D., MP, the present Speaker of the House of Commons, in the *Parliamentarian*, April 1966 issue, which is described as the journal of the Parliaments of the Commonwealth. On page 130, column 2, this rule, that is, rule 374, is dilated

upon by the Speaker of the House of Commons in the following words:—

"In the last resort the Speaker may have to punish a recalcitrant Member by asking him to leave the chamber or, the ultimate sanction, by "naming" him to the House, in which case the House will at once suspend him for a period. Such sanctions are, and must ever be, quasi-judicial. The House trusts, indeed knows, that he will use them only for the good of Parliament, and never for a partial reason.

Such sanctions, however, are rarely used, for the authority of Mr. Speaker is moral, and the moral force which gives him control of the House is his, and the House's acceptance of complete impartiality in the Chair."

I beg to submit most respectfully that in the light of this authoritative interpretation of rule 374, precedents and practices that have been established in this House, of not only summarily suspending Members from the service of the House but of also suspending Members when they are not present in the House as also suspending them by making accusations which have no bearing on the substance of rule 374, and then, further, refusing them any opportunity of making even a personal explanation, now at the fag-end of the Third Lok Sabha may be stopped and you may be good enough in your wisdom to revise the ruling which you gave on the 18th November.

**Shri G. N. Dixit (Etawah):** Sir, if you will permit me . . .

**Mr. Speaker:** No, it is not necessary.

I am thankful to the hon. Member that he has brought these things to my notice—He has written to me also—though I regret that it was not the occasion for this. When once a decision has been taken by the House,

[Mr. Speaker]

it is not to be discussed and said that it was a wrong decision and that we must revise it.

**Shri S. M. Banerjee (Kanpur):** A motion can be moved afterwards.

**Mr. Speaker:** That is a different thing altogether.

**Shri Kapur Singh:** I moved a motion in a previous case and you disallowed that.

**Mr. Speaker:** It depends on the motion, when it is moved, whether I disallow it or allow it. That is not the thing.

He has written to me also and has read it just now that Mr. Horace King, the present Speaker of the House of Commons, has said that it is a quasi-judicial proceedings. But which is the court that has to take those proceedings? Here, our rule is very clear. It is the Speaker who has to take that into consideration. It is not that it would be discussed here and there would be a debate here. It would just conflict with the clear rule and our rule is not identical with that of the House of Commons. Rather, the House of Commons rule goes much further as I read it that day. If I have misquoted anything, he can take exception to it and I would be ready to withdraw it. I read that rule that is there in the House of Commons and that stands as it is—no amendment, no adjournment, no debate shall take place. And that is what I did. I do not see any reason now just to depart from that practice which has been in vogue here and is in conformity with the clear wordings of the rule here as well as in the House of Commons.

The second thing that he has pointed out is that he was ignored and that he does not find those words that he said in the records. I was rather very

surprised to hear that because no editing is done. I had not known that some words were not there. But now I learn—and that was the reason why he has complained that he was being ignored—that the bell for Division was being rung and he was insisting that he must be heard and I was requesting him that the bell was ringing and that nothing was being recorded and still he insisted and said certain words. When the bell is ringing, certainly, nothing is recorded. So, it was natural that those things were not recorded.

**Shri Priya Gupta (Katihar):** How are we to know that the bell is ringing? We do not hear its sound here.

**Mr. Speaker:** When I put the motion and say that the lobbies be cleared, then the bell begins to ring.

I am sorry that I cannot agree with Sardar Kapur Singh though he has made a grouse. I do not think I have done anything which he should complain against.

**Shri Kapur Singh:** We submit to your rulings as we should. But I most respectfully point out once again that you have not disposed of the point that I have made. The rule merely says that there shall be no amendment and no debate after the motion. But the rule does not say that there shall be no quasi-judicial proceedings before the motion.

**Mr. Speaker:** No; that finishes it.

**Shri G. N. Dixit:** I want to make a constitutional point in support of this. My submission is...

**Mr. Speaker:** Mr. Dixit, if I had any doubts, I must have allowed him and heard him. Because I had no doubts, I said that there was no need.