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Title: Introduction of the Direct Tax Vivad Se Vishwas Bill, 2020.

THE MINISTER OF FINANCE AND MINISTER OF CORPORATE AFFAIRS (SHRIMATI NIRMALA

SITHARAMAN): I beg to move for leave to introduce a Bill to provide for resolution of disputed tax and for matters connected therewith or incidental thereto.

माननीय अध्यक्ष : प्रस्ताव प्रस्तुत हुआ :

“कि विवादित कर के समाधान तथा उससे संसक्त या उसके आनुषंगिक विषयों का उपबंध करने वाले विधेयक को पुरःस्थापित करने की अनुमति दी जाए ।”

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Under Rule 72 of Rules of Procedure and Conduct of Business in Lok Sabha, I do oppose the introduction of the Bill on the grounds that first of all, this is the first time we are observing the unique nomenclature, that is, Direct Tax Vivad Se Vishwas Bill. महोदय, हमने ऐसा कभी नहीं देखा कि विवाद से विश्वास, आइदर ये इंग्लिश में होते हैं या हिन्दी में होते हैं ।

सर, हमारा देश मल्टी लिंग्वल देश है । हमारी 1652 लैंग्वेजेज हैं, उसमें 63 नॉन इंडियन लैंग्वेज भी हैं । हमारे हिन्दुस्तान में सिर्फ 43 परसेंट लोग हिन्दी भाषा बोलते हैं । मैं हिन्दी के बारे में दिलचस्पी रखता हूँ, फिर भी हमारे देश में 43 परसेंट हिन्दी भाषी हैं, वे भी भोजपुरी को लेकर हैं । मुझे लगता है कि बाकी लोगों के ऊपर, in a subtle way, the Government has been imposing Hindi in other parts of the country. Otherwise, I have never seen this kind of nomenclature.

डॉ. निशिकांत दुबे (गोड्डा): महोदय, यह अंग्रेजी में है ।...(व्यवधान)

श्री अधीर रंजन चौधरी: यह ' विवाद ' कौन समझेगा ।...(व्यवधान) साउथ इंडिया में ' विवाद ' की बात कौन समझेगा ।...(व्यवधान) हम कहते हैं की सीतारमण जी आपके देश में ' विवाद' से विश्वास किसको पता चलेगा ।... (व्यवधान) आपको इसके अंदर यह रखना चाहिए कि यह डिस्प्यूट रेजोल्यूशन का कोई बिल है ।...(व्यवधान)

सर, मैं आपको दिखाता हूँ ।...(व्यवधान) डॉ. दुर्गादास बसु कान्स्टिट्यूशनल एक्सपर्ट हैं, उन्होंने क्या कहा है? उन्होंने भी यह कहा है कि :

“(1) Notwithstanding anything in the foregoing provisions of this Part, until Parliament by law otherwise provides-

(a) all proceedings in the Supreme Court and in every High Court,

(b) the authoritative texts-

(i) of all Bills to be introduced or amendments thereto to be moved in either House of Parliament or in the House or either House of the Legislature of a State,

(ii) of all Acts passed by Parliament or the Legislature of a State and of Ordinances promulgated by the President or the Governor of a State, and

(iii) of all orders, rules, regulations and bye-laws issued under this Constitution or under any law made by Parliament or the Legislature of a State,

shall be in the English language.”

मुझे लगता है कि आपने इस बिल का इस तरीके का जो टाइटल दिया है, जो नोमन्क्लेचर दिया है, यह टाइटल गलत है । मैं यह बात जरूर कहूँगा कि आप इसे सुधार लीजिए ।

दूसरी बात यह है कि one issue with this Bill is that it gives amnesty to those who deposited unexplained amounts after demonetisation and were put under the tax canard. For instance, if a jeweller reported a turnover of rupees one crore in the previous year but then deposited rupees ten crore after demonetisation, he can pay tax and move on. There is no need to pay a penalty and interest on this.

माननीय अध्यक्ष : माननीय सदस्य, आप एक मिनट रुकिए ।

श्री अधीर रंजन चौधरी: सर, मेरा एक पॉइंट है ।

माननीय अध्यक्ष : माननीय सदस्यगण, मैं थोड़ा आग्रह कर देता हूँ । जो माननीय सदस्यगण बिल इंट्रोडक्शन का विरोध कर रहे हैं, उन्होंने जो नोटिस दिया है, वे केवल उसी विषय पर बोलें ।

श्री अधीर रंजन चौधरी: सर, हम वही तो बोल रहे हैं ।...(व्यवधान)

THE MINISTER OF PARLIAMENTARY AFFAIRS, MINISTER OF COAL AND MINISTER OF MINES (SHRI PRALHAD JOSHI): He has quoted Rule 72.

...(व्यवधान)

माननीय अध्यक्ष : हमने पढ़ लिया है ।

...(व्यवधान)

श्री प्रहलाद जोशी : सर, मैं एक चीज बता रहा हूँ ।...(व्यवधान)

माननीय अध्यक्ष : संसदीय कार्य मंत्री जी, सारी चीजें नियम-कानून से नहीं चलती हैं ।

...(व्यवधान)

श्री अधीर रंजन चौधरी: वित्त मंत्री जी कुछ नहीं बोलती हैं, आप बीच में खड़े हो जाते हैं।... (व्यवधान)

श्री प्रहलाद जोशी : वित्त मंत्री बोल रही हैं। इतना डिटेल में बोलने की जरूरत नहीं है।... (व्यवधान)

श्री अधीर रंजन चौधरी: वित्त मंत्री कोई डिटेल नहीं बोलती हैं।... (व्यवधान) मैं कोई डिटेल में नहीं बोल रहा हूँ।... (व्यवधान) It is essentially stated that a signal to the honest taxpayer was given that their commitment to honestly paying taxes was pointless. यह बैक डोर से सुविधा मुहैया कराई जाती है, मैं इस पर आपका ध्यान आकर्षित कराना चाहता हूँ। Another issue is that it gives a clean chit to tax officials who had engaged in tax-terrorism. For instance, if a tax official had issued a high tax demand which was not warranted, there will be no corrective action.

You may say that this is a fair thing for tax payer. But it will hit tax collections of the Government at a time when fiscal deficit targets are not being met. The fiscal deficit target of 3.3 per cent for financial year 2020 was revised to 3.8 per cent.

The Government cannot afford a move like this. Nearly 43 per cent of the personal income tax collection target of Rs.2,42,000 crore for this year needs to be collected in the last three months of this financial year. This is for your suggestion. This is for your convenience. I am flagging your attention to the lacunae in this Bill.

DR. SHASHI THAROOR (THIRUVANANTHAPURAM): Mr. Speaker, in addition to the points made by my learned colleague, Shri Adhir Ranjan Chowdhury, which I will not repeat, I do want to have two additional grounds for opposing the introduction of this Bill. First, the

Bill endorses the idea of exempting the defaulting taxpayers of their penalty and interest on the aggregate amount and getting away with the payment of the disputed tax alone. This violates the fundamental right to equality since it is arbitrary and treats equals unequally which leads to an unreasonable classification. So, the honest taxpayer and the dishonest taxpayer are being treated equally and that is not reasonable.

And, the second point is that it is beyond the legislative competence of this House to enact a legislation that severely encroaches upon the rights conferred by Part-III of the Constitution, including, of course, the right to equality. For these reasons, I think the Government needs to withdraw this Bill. Thank you.

SHRIMATI NIRMALA SITHARAMAN: Sir, first of all, we are trying to seek your permission to introduce it. Two hon. Members have raised objections. Shri Adhir Ranjan Chowdhury Ji, I am afraid, is talking about the contents of the Bill about which, I am sure, hon. Speaker, you will allow him to speak during the discussion on the Bill.

The other issue is about the name. In my Budget speech, I have very clearly used two different expressions. One was in English. I did say that this relates to no dispute but only trust, and while drafting the Bill, of course, they have used the Hindi name. But that does not mean that there is an imposition of Hindi. ...*(Interruptions)* Sir, I must be allowed to speak. I have heard this hon. Member. I am also trying to respond to him. But I would appeal to him, through you, Sir, not to interrupt me so that my flow of thought is not obstructed because of the interruptions. I have heard him clearly and I am responding to him. I can

take his suggestion as a suggestion but my thought is what I am putting before him.

The other hon. Member, Dr. Shashi Tharoor Ji has said that this takes away the right, and we are treating all taxpayers equally, both honest and dishonest. He may not have used that word but with all of them, there is a dispute. If I can say at this stage only, I can say about how many such cases are pending, all of them are pending for unduly a long time, nearly 4,83,000 cases are pending about which I mentioned in my Budget speech, and approximately Rs.9.32 lakh crore is the amount which is pending for over a year.

Many of these cases are not disposed of that easily. Stages by stages, they go in appeal and at the end of the day, both, for the Government and for the taxpayer, it becomes a sort of big money-spending exercise where people are spending money in the court defending their case or we are arguing for our case. So, at the end of the day, both the parties end up losing money. The Government does not gain. The taxpayer does not gain. All that we are trying to do is to not change the amount which is being disputed. The tax claim remains intact and that is where lies the sovereign right of the Government to remain firm on the amount which has been levied. Or, the incidence of tax does not change at all.

Then, to tell me that no, it is beyond the competence, I am sorry, hon. Member Dr. Shashi Tharoor will probably have to see what is in this Bill before he concludes it is beyond our legislative competence. So, having said this, I appeal to all the Members, through you, Sir, to allow this, so that once and for all, the people, who are now suffering because of constantly going to the court to defend, are given a very structured

and formula-based solution for settling the dispute. There is no discretion in this.

There is no discretion in this. At least, these many number of people who have a choice to come into this scheme will get relief from having to defend the case. So, this formula-based approach is going to help the taxpayer and also the Government to be able to get the money.

Lastly, the reason why I have to place it today is because by 31st March, the set of people whoever wants to come in can come in. It benefits the Government to get revenues without having to worry them any further. Further extension is given only till June. It is not an open-ended scheme.

So, I would appeal to all the Members to see the point with which we have come. There is nothing more to this. I would appeal to all the Members to allow the introduction of the Bill.

माननीय अध्यक्ष: प्रश्न यह है:

“कि विवादित कर के समाधान तथा उससे संसक्त या उसके आनुषंगिक विषयों का उपबंध करने वाले विधेयक को पुरःस्थापित करने की अनुमति दी जाए । ”

प्रस्ताव स्वीकृत हुआ ।

SHRIMATI NIRMALA SITHARAMAN: I introduce* the Bill.

माननीय अध्यक्ष: अब शून्य काल होगा । शून्य काल सबका काल है ।

...(व्यवधान)

माननीय अध्यक्ष: अब आप सभी एक साथ बोलिए ।

...(व्यवधान)

माननीय अध्यक्ष: आप सभी एक साथ बोलेंगे या एक-एक कर बोलेंगे?

...(व्यवधान)

माननीय अध्यक्ष: श्री अधीर रंजन चौधरी ।