

LOK SABHA DEBATES

(English Version)

**Third Session
(Seventeenth Lok Sabha)**



(Vol. VIII contains Nos. 1 to 10)

LOK SABHA SECRETARIAT

NEW DELHI

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Shri Om Birla

PANEL OF CHAIRPERSONS

Shrimati Rama Devi

Dr. (Prof.) Kirit Premjibhai Solanki

Shri Rajendra Agrawal

Shrimati Meenakashi Lekhi

Shri Kodikunnil Suresh

Shri A. Raja

Shri P.V. Midhun Reddy

Shri Bhartruhari Mahtab

Shri N.K. Premachandran

Dr. Kakoli Ghosh Dastidar

SECRETARY GENERAL

Shrimati Snehlata Shrivastava

LOK SABHA DEBATES

LOK SABHA

Monday, March 23, 2020/ Chaitra 3, 1942 (Saka)

The Lok Sabha met at Fourteen of the Clock.

[HON. SPEAKER *in the Chair*]

OBITUARY REFERENCES

[Translation]

HON. SPEAKER: Hon'ble Members, as we all know that on 23 March, 1931 Shaheed Bhagat Singh, Shaheed Rajguru and Shaheed Sukhdev attained martyrdom to liberate our country from the shackles of foreign rule. The bravery, courage and patriotism of these martyrs will always be a source of motivation for the youth of our country.

On this occasion, let us pay homage to Shaheed Bhagat Singh, Shaheed Rajguru, Shaheed Sukhdev, and all those martyrs who laid down their lives in the course of India's freedom struggle.

Hon. Members, I have to inform the House about the sad demise of our colleague Shri Hindurao Nilkanthrao Naik Nimbalkar, who was a member of 11th Lok Sabha representing Satara Parliamentary Constituency of Maharashtra. Shri Hindurao Nilkanthrao Naik Nimbalkar passed away on the 15th of March, 2020, at the age of 71 years. We deeply mourn the loss of our former colleague. This House conveys its condolences to the bereaved family.

Hon. Members, in a dastardly Maoist attack, reportedly 17 security personnel of the Central Reserve Police Force have been martyred and 15 injured when heavily armed Maoists opened fire on a Police Patrol Team in Sukma district of Chhattisgarh on 21st March, 2020.

The House expresses its profound sorrow on this cowardly attack which has brought pain and suffering to the families of deceased. The House will now stand in silence for a while in the memory of our departed souls and all the martyrs.

The Members then stood in silence for a short while.

***WRITTEN ANSWERS TO QUESTIONS**

Starred Question Nos. 401 to 420
Unstarred Question Nos. 4601 to 4830

*** For Questions, please refer to Master copy of English version, placed in Library.**

You can also visit <https://sansad.in/ls/questions/questions-and-answers> for more information.

14.03 hrs**PAPERS LAID ON THE TABLE**

HON. SPEAKER: Now, Papers to be Laid.

[Translation]

THE MINISTER OF STATE IN THE MINISTRY OF PETROLEUM AND NATURAL GAS AND MINISTER OF STATE IN THE MINISTRY OF STEEL (SHRI DHARMENDRA PRADHAN): I lay on the Table a copy of the Petroleum and Natural Gas Regulatory Board (Determination of Petroleum and Petroleum Products Pipeline Transportation Tariff) Amendment Regulations, 2020 (Hindi and English versions) published in Notification No. F. No. PNGRB/M(C)/62/2020 in Gazette of India dated 21st February, 2020 under Section 62 of the Petroleum and Natural Gas Regulatory Board Act, 2006.

[Placed in Library, See No. LT 2385/17/20]

THE MINISTER OF STATE IN THE MINISTRY OF CULTURE AND MINISTER OF STATE IN THE MINISTRY OF TOURISM (SHRI PRAHLAD SINGH PATEL): I lay the following papers on the Table: -

- (1)(i) A copy of the Annual Report (Hindi and English versions) of the West Zone Cultural Centre, Udaipur, for the year 2018-2019, alongwith Audited Accounts.
 - (ii) A copy of the Review (Hindi and English versions) by the Government of the working of the West Zone Cultural Centre, Udaipur, for the year 2018-2019.
- (2) Statement showing reasons for delay in laying the papers mentioned at (1) above (Hindi and English versions).

[Placed in Library, See No. LT 2386/17/20]

(3)[Translation] (i) A copy of the Annual Report (Hindi and English versions) of the North East Zone Cultural Centre, Dimapur, for the year 2018-2019,

alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the North East Zone Cultural Centre, Dimapur.

(4) Statement (Hindi and English versions) showing reasons for the delay in laying the papers mentioned at (3) above.

[Placed in Library, See No. LT 2387/17/20]

[English]

THE MINISTER OF STATE IN THE MINISTRY OF HUMAN RESOURCE DEVELOPMENT, MINISTER OF STATE IN THE MINISTRY OF COMMUNICATIONS AND MINISTER OF STATE IN THE MINISTRY OF ELECTRONICS AND INFORMATION TECHNOLOGY (SHRI SANJAY SHAMRAO DHOTRE): Sir, I beg to lay on the Table:-

- (1) A copy of the Annual Accounts (Hindi and English versions) of the Indian Institute of Technology Palakkad, Palakkad, for the year 2018-2019, together with Audit Report thereon.
- (2) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (1) above.

[Placed in Library, See No. LT 2388/17/20]

- (3) (i) A copy of the Annual Report (Hindi and English versions) of the Indian Institute of Science Education and Research, Kolkata, for the year 2018-2019.
 - (ii) A copy of the Annual Accounts (Hindi and English versions) of the Indian Institute of Science Education and Research, Kolkata, for the year 2018-2019, together with Audit Report thereon.
 - (iii) A copy of the Review (Hindi and English versions) by the Government of the working of the Indian Institute of Science Education and Research, Kolkata, for the year 2018-2019.
- (4) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (3) above.

[Placed in Library, See No. LT 2389/17/20]

- (5) (i) A copy of the Annual Report (Hindi and English versions) of the Indian Institute of Science Education and Research, Pune, for the year 2018-2019.

(ii) A copy of the Annual Accounts (Hindi and English versions) of the Indian Institute of Science Education and Research, Pune, for the year 2018-2019, together with Audit Report thereon.

(iii) A copy of the Review (Hindi and English versions) by the Government of the working of the Indian Institute of Science Education and Research, Pune, for the year 2018-2019.

(6) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (5) above.

[Placed in Library, See No. LT 2390/17/20]

(7) (i) A copy of the Annual Report (Hindi and English versions) of the Lakshadweep Samagra Shiksha, Thiruvananthapuram, for the year 2018-2019.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the Lakshadweep Samagra Shiksha, Thiruvananthapuram, for the year 2018-2019.

(8) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (7) above.

[Placed in Library, See No. LT 2391/17/20]

(9) (i) A copy of the Annual Report (Hindi and English versions) of the Central Institute of Technology, Kokrajhar, for the year 2018-2019, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the Central Institute of Technology, Kokrajhar, for the year 2018-2019.

(10) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (9) above.

[Placed in Library, See No. LT 2392/17/20]

(11) (i) A copy of the Annual Report (Hindi and English versions) of the Ghani Khan Choudhury Institute of Engineering and Technology, Malda, for the year 2018-2019, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the Ghani Khan Choudhury Institute of Engineering and Technology, Malda, for the year 2018-2019.

(12) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (11) above.

[Placed in Library, See No. LT 2393/17/20]

(13) (i) A copy of the Annual Report (Hindi and English versions) of the National Institute of Foundry and Forge Technology, Ranchi, for the year 2018-2019, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the National Institute of Foundry and Forge Technology, Ranchi, for the year 2018-2019.

(14) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (13) above.

[Placed in Library, See No. LT 2394/17/20]

(15) (i) A copy of the Annual Report (Hindi and English versions) of the Tripura University, Suryamaninagar, for the year 2018-2019.

(ii) A copy of the Annual Accounts (Hindi and English versions) of the Tripura University, Suryamaninagar, for the year 2018-2019, together with Audit Report thereon.

(iii) A copy of the Review (Hindi and English versions) by the Government of the working of the Tripura University, Suryamaninagar, for the year 2018-2019.

(16) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (15) above.

[Placed in Library, See No. LT 2395/17/20]

(17) (i) A copy of the Annual Report (Hindi and English versions) of the Hemvati Nandan Bahuguna Garhwal University, Srinagar Garhwal, for the year 2018-2019.

(ii) A copy of the Annual Accounts (Hindi and English versions) of the Hemvati Nandan Bahuguna Garhwal University, Srinagar Garhwal, for the year 2018-2019, together with Audit Report thereon.

(iii) A copy of the Review (Hindi and English versions) by the Government of the working of the Hemvati Nandan Bahuguna Garhwal University, Srinagar Garhwal, for the year 2018-2019.

(18) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (17) above.

[Placed in Library, See No. LT 2396/17/20]

(19) (i) A copy of the Annual Report (Hindi and English versions) of the National Institute of Technical Teachers Training and Research, Chandigarh, for the year 2018-2019, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the National Institute of Technical Teachers Training and Research, Chandigarh, for the year 2018-2019.

(20) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (19) above.

[Placed in Library, See No. LT 2397/17/20]

(21) (i) A copy of the Annual Report (Hindi and English versions) of the National Institute of Technical Teachers Training and Research, Bhopal, for the year 2018-2019, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the National Institute of Technical Teachers Training and Research, Bhopal, for the year 2018-2019.

(22) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (21) above.

[Placed in Library, See No. LT 2398/17/20]

(23) (i) A copy of the Annual Report (Hindi and English versions) of the Indian Institute of Science Education and Research, Bhopal, for the year 2018-2019.

(ii) A copy of the Annual Accounts (Hindi and English versions) of the Indian Institute of Science Education and Research, Bhopal, for the year 2018-2019, together with Audit Report thereon.

(iii) A copy of the Review (Hindi and English versions) by the Government of the working of the Indian Institute of Science Education and Research, Bhopal, for the year 2018-2019.

(24) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (23) above.

[Placed in Library, See No. LT 2399/17/20]

(25) (i) A copy of the Annual Report (Hindi and English versions) of the National University of Educational Planning and Administration, New Delhi, for the year 2015-2016, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the National University of Educational Planning and Administration, New Delhi, for the year 2015-2016.

(26) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (25) above.

[Placed in Library, See No. LT 2400/17/20]

(27) (i) A copy of the Annual Report (Hindi and English versions) of the Indian Council of Philosophical Research, New Delhi, for the year 2017-2018, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the Indian Council of Philosophical Research, New Delhi, for the year 2017-2018.

(28) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (27) above.

[Placed in Library, See No. LT 2401/17/20]

(29) (i) A copy of the Annual Report (Hindi and English versions) of the Indian Institute of Management Rohtak, Rohtak, for the year 2018-2019, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the Indian Institute of Management Rohtak, Rohtak, for the year 2018-2019.

(30) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (29) above.

[Placed in Library, See No. LT 2402/17/20]

(31) (i) A copy of the Annual Report (Hindi and English versions) of the School of Planning and Architecture, New Delhi, for the year 2018-2019, alongwith Audited Accounts.

(ii) A copy of the Review (Hindi and English versions) by the Government of the working of the School of Planning and Architecture, New Delhi, for the year 2018-2019.

(32) Statement (Hindi and English versions) showing reasons for delay in laying the papers mentioned at (31) above.

[Placed in Library, See No. LT 2403/17/20]

**THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND
MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS
(SHRI ANURAG SINGH THAKUR):** Sir, I beg to lay on the Table:-

(1) A copy of the Annual Accounts (Hindi and English versions) of the Insolvency and Bankruptcy Board of India, New Delhi, for the year 2017-2018, together with Audit Report thereon.

[Placed in Library, See No. LT 2404/17/20]

(2) A copy each of the following Notifications (Hindi and English versions) under Section 31 of the Securities and Exchange Board of India Act, 1992:-

- (i) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fifth Amendment) Regulations, 2019 published in Notification No. SEBI/LAD-NRO/GN/2019/42 in Gazette of India dated 6th December, 2019.
- (ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2019 published in Notification No. SEBI/LAD-NRO/GN/2019/45 in Gazette of India dated 26th December, 2019.
- (iii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Sixth Amendment) Regulations, 2019 published in Notification No. SEBI/LAD-NRO/GN/2019/47 in Gazette of India dated 26th December, 2019.
- (iv) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Seventh Amendment) Regulations, 2019 published in Notification No. SEBI/LAD-NRO/GN/2020/1 in Gazette of India dated 1st January, 2020.

- (v) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2020 published in Notification No. SEBI/LAD-NRO/GN/2020-02 in Gazette of India dated 10th January, 2020.
- (vi) The Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020 published in Notification No. SEBI/LAD-NRO/GN/2020/03 in Gazette of India dated 16th January, 2020.

[Placed in Library, See No. LT 2405/17/20]

- (3) A copy of the Banning of Unregulated Deposit Schemes Rules, 2020 (Hindi and English versions) published in Notification No. S.O.663I in Gazette of India dated 12th February, 2020 under sub-section (1) of Section 39 of the Banning of Unregulated Deposit Schemes Act, 2019.

[Placed in Library, See No. LT 2406/17/20]

- (4) A copy each of the following Notifications (Hindi and English versions) under section 159 of the Customs Act, 1962: -

- (i) G.S.R.120I published in Gazette of India dated 14th February, 2020, together with an explanatory memorandum making certain amendments in the Notification No. G.S.R.269I dated 8th April, 2015.
- (ii) G.S.R.119I published in Gazette of India dated 14th February, 2020, together with an explanatory memorandum allowing exemption from specified duties of customs to goods when imported into India and cleared against a duty credit scrip issued under the scheme for Rebate of State and Central Taxes and Levies on export of garments and made-ups and the said scrip may also include duty credit provided under the Additional Ad hoc Incentive Scheme together with a corrigendum thereto published in Notification No. G.S.R.131I (in Hindi version only) dated 19th February, 2020.

[Placed in Library, See No. LT 2407/17/20]

(5) A copy each of the following Notifications (Hindi and English versions) under sub-section (2) of section 38 of the Central Excise Act, 1944: -

(i) G.S.R.117I published in Gazette of India dated 14th February, 2020 together with an explanatory memorandum allowing exemption from duties of Central Excise leviable on goods manufactured when cleared against a duty credit scrip issued under the scheme for Rebate of State and Central Taxes and Levies on export of garments and made-ups and the said scrip may also include duty credit provided under the Additional Ad hoc Incentive Scheme.

(ii) G.S.R.118I published in Gazette of India dated 14th February, 2020 together with an explanatory memorandum making certain amendments in the Notification No. G.S.R.271I dated 8th April, 2015.

[Placed in Library, See No. LT 2408/17/20]

(6) A copy each of the following Notifications (Hindi and English versions) under sub-section (7) of Section 9A of the Customs Tariff Act, 1975: -

(i) G.S.R.164I published in Gazette of India dated 7th March, 2020, together with an explanatory memorandum seeking to impose definitive anti-dumping duty on the import of 'Chlorinated Polyvinyl Chloride Resin whether or not further processed into compound', originating in, or exported from China PR and Korea PR, based on the recommendations of the Designated Authority, Directorate General of Trade Remedies.

(ii) G.S.R.167I published in Gazette of India dated 12th March, 2020, together with an explanatory memorandum seeking to extend anti-dumping duty on 'Sheet Glass', originating in, or exported from China PR in pursuance of final findings of Designated Authority in sunset review of the said notification.

[Placed in Library, See No. LT 2409/17/20]

(7) A copy of Notification No. G.S.R.140I (Hindi and English versions) published in Gazette of India dated 25th February, 2020, together with an explanatory memorandum containing corrigendum to the Notification No. G.S.R.55I dated 28th

January, 2020 under Section 159 of the Customs Act, 1962 and Section 38 of the Central Excise Act, 1944.

[Placed in Library, See No. LT 2410/17/20]

14.04 hrs

MESSAGES FROM RAJYA SABHA

[English]

SECRETARY GENERAL: Sir, I have to report the following messages received from the Secretary-General of Rajya Sabha: -

‘I am directed to inform the Lok Sabha that the Rajya Sabha at its sitting held on Thursday, the 5th March, 2020 adopted the following Motion in regard to the Committee on Public Accounts: -

“That this House concurs in the recommendation of the Lok Sabha that the Rajya Sabha do agree to nominate seven Members from Rajya Sabha to associate with the Committee on Public Accounts of the Lok Sabha for the term beginning on the 1st May, 2020 and ending on the 30th April, 2021, and do proceed to elect, in such manner as the Chairman may direct, seven Members from amongst the Members of the House to serve on the said Committee.”

2. I am further to inform the Lok Sabha that in pursuance of the above Motion, the following five Members of the Rajya Sabha have been duly elected to the said Committee: -

1. Shri Rajeev Chandrasekhar
2. Shri Naresh Gujral
3. Shri C.M. Ramesh
4. Shri Sukhendu Sekhar Ray
5. Shri Bhupender Yadav

3. I am also to inform that in order to fill up the remaining two vacancies in the Committee, the election process is being initiated during the current Session of Rajya Sabha itself.’

(ii) 'I am directed to inform the Lok Sabha that the Rajya Sabha at its sitting held on Thursday, the 5th March, 2020 adopted the following Motion in regard to the Committee on Public Undertakings: -

“That this House concurs in the recommendation of the Lok Sabha that the Rajya Sabha do agree to nominate seven Members from Rajya Sabha to associate with the Committee on Public Undertakings of the Lok Sabha for the term beginning on 1st May, 2020 and ending on the 30th April, 2021, and proceed to elect, in such manner as the Chairman may direct, seven Members from amongst the Members of the House to serve on the said Committee.”

2. I am further to inform the Lok Sabha that in pursuance of the above Motion, the following seven Members of the Rajya Sabha have been duly elected to the said Committee: -

1. Shri Prasanna Acharya
2. Shri Birendra Prasad Baishya
3. Shri Anil Desai
4. Shri Joginipally Santosh Kumar
5. Shri Om Prakash Mathur
6. Shri Surendra Singh Nagar
7. Shri M. Shanmugam'

(iii) 'I am directed to inform the Lok Sabha that the Rajya Sabha at its sitting held on Thursday, the 5th March, 2020 adopted the following Motion in regard to the Committee on the Welfare of Scheduled Castes and Scheduled Tribes: -

“That this House resolves that the Rajya Sabha do join the Committee of both the Houses on the Welfare of Scheduled Castes and Scheduled Tribes for the term beginning on the 1st May, 2020 and ending on the 30th April, 2021, and do proceed to elect, in accordance with the system of

proportional representation by means of the single transferable vote, 10 Members from amongst the Members of the House to serve on the said Committee.”

2. I am further to inform the Lok Sabha that in pursuance of the above Motion, the following seven Members of the Rajya Sabha have been duly elected to the said Committee: -

1. Shri Abir Ranjan Biswas
2. Shri N. Chandrasegharan
3. Shrimati Kanta Kardam
4. Shri Ram Shakal
5. Shri K. Somaprasad
6. Shri Kamakhya Prasad Tasa
7. Shri Ramkumar Verma

3. I am also to inform that in order to fill up the remaining three vacancies in the Committee, the election process is being initiated during the current Session of Rajya Sabha itself.

14.05 hrs

**COMMITTEE ON ABSENCE OF MEMBERS FROM SITTINGS OF THE
HOUSE**

Minutes

[Translation]

SHRI AJAY MISRA TENI (KHERI): Sir, I lay on the Table the minutes (Hindi and English versions) of the Second sitting of the Committee on Absence of Members from the sittings of the House held on 17.03.2020.

14.05 ¼ hrs

STANDING COMMITTEE ON INFORMATION TECHNOLOGY

Action Taken Statements

DR. SHASHI THAROOR (THIRUVANANTHAPURAM): Sir, I beg to lay the Statements (Hindi and English versions) showing further Action Taken by the Government on the following Reports of the Standing Committee on Information Technology (2018-19): –

- (1) Fifty-fifth Action Taken Report (16th Lok Sabha) on the recommendations of the Committee contained in their Forty-seventh Report (16th Lok Sabha) on ‘Demands for Grants (2018-19)’ of the Ministry of Communications (Department of Telecommunications).
 - (2) Fifty-sixth Action Taken Report (16th Lok Sabha) on the recommendations of the Committee contained in their Forty-fourth Report (16th Lok Sabha) on ‘Status of Cable TV Digitization and Interoperability of Set Top Boxes’ of the Ministry of Information and Broadcasting.
 - (3) Fifty-seventh Action Taken Report (16th Lok Sabha) on the recommendations of the Committee contained in their Forty-sixth Report (16th Lok Sabha) on ‘Demands for Grants (2018-19) of the Ministry of Electronics and Information Technology.
 - (4) Fifty-eighth Action Taken Report (16th Lok Sabha) on the recommendations of the Committee contained in their Fifty-third Report (16th Lok Sabha) on ‘Expansion of Rural BPOs and Challenges faced by them’ of the Ministry of Electronics and Information Technology.
-

12.05 ½ hrs**MOTION RE: REPORT OF JOINT COMMITTEE ON THE PERSONAL
DATA PROTECTION BILL, 2019 – EXTENSION OF TIME****SHRIMATI MEENAKASHI LEKHI (NEW DELHI):** Sir, I beg to move:

“That this House do extend upto the second week of the Monsoon Session of the Parliament, 2020 the time for the presentation of the Report of the Joint Committee on The Personal Data Protection Bill, 2019.”

[Translation]

HON. SPEAKER: The question is:

"That this House do extend up to the second week of the Monsoon Session of the Parliament, 2020 the time for the presentation of the Report of the Joint Committee on The Personal Data Protection Bill, 2019."

The motion was adopted.

14.06 hrs

MATTERS UNDER RULE 377*

[Translation]

HON. SPEAKER: Matters under Rule 377 are allowed to be laid on the Table.

**(i) Need to establish a Resource and Training Centre at Sewagram,
Maharashtra for promotion of village and cottage industry and handicrafts**

SHRI RAMDAS TADAS (WARDHA): I would like to draw the attention of the Hon. Minister of Micro, Small and Medium Enterprises to important issues in my Parliamentary Constituency, Wardha. I would like to say that the resource and training centres in Sevagram be established, as proposed by the Maharashtra government in 2015, to promote village industries, cottage industries, and handicrafts in sync with the ideology of Mahatma Gandhi. However, no action has been taken in this regard despite this being crucial for the creation of self-employment opportunities. The Government needs to focus on this proposal which will generate employment for the rural youth.

I urge the Hon. Minister of Micro, Small and Medium Enterprises to initiate the establishment of a resource and training centre to promote village industries, cottage industries, and handicrafts in Sevagram, which is the Karmabhoomi of Father of our Nation, Mahatma Gandhi.

* Treated as laid on the Table.

(ii) Regarding training of teachers by N.I.O.S.

SHRIMATI REKHA ARUN VERMA (DHAURAHRA): Currently, there are millions of unaccredited schools operating nationwide. In those schools, lakhs of teachers are employed, who have been imparted training by the Government through the NIOS for two years. But still, lakhs of untrained teachers could not get trained, including those who could not understand the importance of training for the first time.

Therefore, I urge that efforts be made through the National Institute of Open Schooling to provide an opportunity to untrained teachers to undergo training.

(iii) Regarding compensation to farmers who lost their crops and lives due to untimely rains and hailstorms in Bihar and Uttar Pradesh

[English]

SHRI JAGDAMBIKA PAL (DOMARIYAGANJ): Due to untimely rains and hailstorms in various parts of Uttar Pradesh and Bihar, 90% of vegetable, 70% of mustard and 60% of wheat crop has been destroyed along with the death of at least 6 persons, which has led to an estimated loss of about Rs.255 crore and due to which the farmers in this region are under extreme stress. Although the Hon. Chief Minister of Uttar Pradesh has already pledged support in this regard, however, I would like the Central Government to look into the matter and make due assessment of the loss and provide necessary support in the form of compensation.

(iv) Regarding wage revision of contract labourers in BHEL, Bhopal

[Translation]

SADHVI PRAGYA SINGH THAKUR (BHOPAL): For 25 to 30 years at the BHEL factory in my Parliamentary Constituency, Bhopal, 1300 workers have been continuously working under labour supply, who have been meeting the production target.

The demand for the implementation of the Central Wage Revision, 2014 is continuously being raised by contractual workers. The demand for wage revision is pending with the BHEL manager. These workers are being paid the minimum wage determined by the State Government through BHEL management.

The contractual labourers are facing difficulties in making both ends meet due to low wages.

I would like to urge upon the Government to take necessary measures to enforce the Central Government's minimum wage for contract labour supply workers at BHEL, Bhopal.

(v) Need to abolish District Improvement (DI) Fund of Darjeeling District, West Bengal

[English]

SHRI RAJU BISTA (DARJEELING): Darjeeling district is the only district in India where the District Magistrate Administrators land labelled as District Improvement (DI) Fund. This provision was made by the British during colonial times so that British business and home owners could be given preferential allocation of land.

This unconstitutional provision has, however, continued under the West Bengal Land Reforms Act, 1955 after Independence. DI Fund allows the District Magistrate to have a monopolistic control over the lands, which has led to repeated harassment of our people.

The revenue collected for DI Fund never finds entry into the Consolidated Funds of the State. Permanent settlers on lessees are forced to pay a hefty yearly lease premium.

Today, area covering 748.39 acres with 3297 tenant families are forced to live under the mercy of the DM. I request the Union Government and West Bengal Government to abrogate this unconstitutional provision.

(vi) Regarding exploring the feasibility of creating new states in the country

[Translation]

KUNWAR PUSHPENDRA SINGH CHANDEL (HAMIRPUR): During the time of independence, there were large states in the country, which were formed by the British government in order to maintain colonial power. But after independence, many small states were formed, which made significant progress and strengthened their cultural identity further. Gujarat state is an example, which was carved out of the Bombay province and it not only progressed economically, but also showcased its culture in the country as well as abroad. Similarly, the states of Uttar Pradesh, Madhya Pradesh, Himachal Pradesh, Goa, Uttarakhand, Jharkhand, Andhra Pradesh, Telangana, etc. were formed after independence, and the figures indicate that these states have also made significant progress since their formation. But the demand for new states in the country is still going on and there have been mass agitations from time to time for this demand. Among the demands for these new states, the demand for Bundelkhand state is also very important. The demand for the Bundelkhand state is a demand from pre-independence era. For this purpose, in February, 1943, a Bundelkhand State Formation Conference was organised in Tikamgarh. Thereafter, there has been a continuous demand for the creation of a separate Bundelkhand state.

The main basis of the demand for the creation of the Bundelkhand state is development. Due to historical reasons, the Bundelkhand region lagged economically as compared to other regions during the British era, and post-independence, the region was divided into two states. Bundelkhand is probably the only region in the country to be divided into two states. Due to the overall impact of all these reasons, even after achieving independence this region could not progress at the pace witnessed in other states. Additionally, while other states were formed on various grounds and they not only achieved economic progress, but also preserved and promoted their culture. The Bundeli language spoken in Bundelkhand has not even found a place in the Eighth

Schedule of the Constitution posing an existential threat for Bundelkhand's folk culture.

Therefore, in view of the spectacular performance of the small states formed after Independence in terms of their all-round development and the public sentiments it is imperative to fulfil the demand of carving out the state of Bundelkhand for securing its economic development and for ensuring preservation and promotion of the culture of Bundelkhand. In this regard, I would like to urge the Government to form a Small States Formation Board to explore the feasibility of creating new small states in the country.

(vii) Need to review the status of implementation of various centrally sponsored schemes in Madhya Pradesh

SHRI RAKESH SINGH (JABALPUR): I would like to draw your attention and that of this House to an important and sensitive issue.

[Translation] The MGNREGA scheme is in a bad condition in the state of Madhya Pradesh. It was decided to provide jobs to 40 lakh people during the current financial year in Jabalpur district under this scheme, but even in the last month of the financial year, only 15 lakh people have been provided jobs till now against the said target.

This is the situation not only in my Parliamentary Constituency Jabalpur, but also in the entire state with the Pradhan Mantri Awas Yojana and MNREGA, as well as all other central schemes.

I would like to request the Union Minister of Rural Development to review the work being done under the Central schemes in Madhya Pradesh so that the people of the state can benefit from the Central Government schemes as per their rights.

**(viii) Need to construct an overbridge on National Highway 8 in Ajmer
Parliamentary Constituency, Rajasthan**

SHRI BHAGIRATH CHAUDHARY (AJMER): The Bandarsindri village, located on the Jaipur-Kishangarh section of National Highway 8 in my Ajmer constituency, has been making a prevalent presence across the country's education sector for the last 5-7 years. About 2 km north on the Mundoti Road, there is the only Central University of Rajasthan run by the Ministry of Human Resource Development, Government of India where thousands of students from India and abroad as well as from Rajasthan are studying to pursue higher education, but crossing the National Highway 8 road, situated in Bandarsindri village, from one side to the other side on foot is becoming extremely dangerous for the villagers and students. Therefore, keeping in view the rapid economic, social and educational development here in the future, a new over bridge is urgently required to be constructed for hassle-free movement at the major intersection located here.

Bandarsindri village is located to the south of the highway, with a population of approximately 9500, villagers and livestock rearers have around 2500 livestock. The agricultural land of the villagers is situated to the north of the highway, resulting in their daily movement for farming activities and livestock. In addition, the rural residents here also regularly commute to Mundoti, Nalu, Buharu, and other villages across the highway for social, family related, and other activities, and the children of these villages have to attend the Bandarsindri High School for higher studies after completing the 10th class. At the same time, the students have to cross this intersection every day to reach the Central University putting their lives at risk. Thus, the fear of accidents continues to prevail at the Bandarsindri intersection on the Kishangarh-Jaipur National Highway leading rural residents and students to protest against these accidents which causes traffic jams.

It should be noted that this National Highway is currently the busiest roadway in the country on which lakhs of vehicles ply every day.

Hence, a new overbridge/culvert (a small-sized 15 to 20 feet high overbridge) needs to be constructed at the main intersection of Bandarsindari village on the Kishangarh-Jaipur section of National Highway 8, and a prompt departmental approval is solicited from the Government to include this in the upcoming financial year 2020-21 departmental work plans under the National Highway Authority.

(ix) Need for resilient stable electricity transmission and distribution network in coastal Odisha

[English]

SHRIMATI SANGEETA KUMARI SINGH DEO (BOLANGIR): Odisha, having an approximately 482 km coastline is often vulnerable to natural calamities. During the last five years, Odisha experienced severe cyclonic storms namely Hud Hud, Phyllin, Titli and Fani. Electricity transmission & distribution network in the coastal belt of the State has been repeatedly getting damaged due to the land fall caused by such cyclonic storms with wind speeds up to 300 kms per hour right up to about 150 kms from the coastline. The cost of rebuilding power infrastructure has been enormous stretching to thousands of crores with a lot of hardships to the public each time.

I request the Central Government to extend support for building resilient stable electricity transmission & distribution network in the coastal belt of Odisha, in order to avoid recurring cost of building such infrastructure time and again.

(x) Need to establish AIIMS in Western Uttar Pradesh

[Translation]

SHRI PRADEEP KUMAR CHOUDHARY (KAIRANA): Uttar Pradesh is one of the largest states in India, I want to draw the government's attention towards the people of western Uttar Pradesh. Western Uttar Pradesh is a vast region with a large population. Due to the increasing incidence of cancer and other serious illnesses, thousands of patients visit the All India Institute of Medical Sciences, Delhi for treatment every day. Many patients lose heart on the way due to the prolonged distance. In the 16th Lok Sabha, the Government has also strived for setting up the All India Institute of Medical Sciences in various states including Uttar Pradesh.

I would like to request the Government to approve an All India Institute of Medical Sciences (AIIMS) here as well, considering the major health issues prevalent in Western Uttar Pradesh.

**(xi) Need for overbridge/underbridge on Ahmedabad – Vadodara Express
Highway No. 1**

[English]

SHRI HASMUKHBHAI SOMABHAI PATEL (AHMEDABAD EAST): I raise an Urgent Matter of Public Importance relating to my Constituency Ahmedabad East. Express Highway No. 1 Ahmedabad - Vadodara Highway passes through my Constituency and it crosses State Highway No. 144, having length of approximately 95 kms. But there is no overbridge or underbridge on this highway to connect big villages like Dhamatvaan, Hirapur etc. My humble request to Honourable Minister of Road, Transport and Highways is to provide overbridge.

(xii) Need to investigate the origin of Corona Virus

SHRI MANISH TEWARI (ANANDPUR SAHIB): There has been absolutely no investigation at the international level with respect to the origins of the corona virus and whether or not it was a bio-weapon that went wrong. Since the corona virus has caused loss of thousands of lives and hefty economic loss the world over, there is a need for an investigation by organizations such as the World Health Organization and the International Court of Justice to determine who is behind unleashing this mayhem on the world. If required, the Indian Government should assist international agencies in this investigation. This is a matter of pressing concern.

(xiii) Regarding non-revision of royalty on major minerals

SHRI BHARTRUHARI MAHTAB (CUTTACK): Odisha produces about 115th of the total coal produced in the country. This State continues to bear the brunt of adverse effect of such mining on the environment in addition to increased strain on water resources and infrastructure coupled with displacement of people. But, a main portion of economic benefits from coal-mining is being appropriated by the Union Government.

The royalty on coal was last revised by Government of India in April 2012. As per provisions of the MMDR Act, the rate of royalty on coal is due for revision in every three years. As such, revision was due in April, 2015. Instead of revising royalty the Union Government has raised the Clean Environment Cess on coal from Rs. 200 to Rs. 400 per tonne. Odisha has demanded for early revision of royalty from 14% to 20% on coal. Besides, 6% of cess be earmarked to coal bearing States as they have to bear the cost of environmental degeneration and rehabilitation.

Similarly, the royalty on major minerals including iron ore was last revised in September 2014. It is due for revision in September 2017.

Due to periodic non-revision of royalty on major minerals including iron ore, Odisha is losing extensively towards mining revenue.

I would urge upon the Government to revise the royalty for coal and other major minerals including iron-ore from the period specified as per the MMDR Act.

**(xiv) Need to construct a bridge on Burhi Gandak River in Vaishali
Parliamentary Constituency, Bihar**

[Translation]

SHRIMATI VEENA DEVI (VAISHALI): In my Parliamentary Constituency, Vaishali (Bihar), there is a need for a bridge over the Burhi Gandak River at Fatehabad Ghat in the Paroo block. If the bridge is constructed, it will significantly alleviate the inconvenience faced by residents of several villages within my constituency. They currently endure a 100 km journey to access essential services and resources on the other side. With the construction of the bridge the distance of 100 km will come down to 10 to 15 km, saving time for the local people. At present, it takes a lot of time for patients to travel and due to such delays, they do not get proper treatment and many times a lot of patients even die. In the event of any criminal incident, assistance from the administration reaches quite late. Keeping all these problems in mind, I would like to urge the Government to build the bridge at the earliest.

14.07 hrs

FINANCE BILL, 2020

HON. SPEAKER: Hon. Members, as you all are aware, Hon. Minister has moved a proposal of Amendment No. 44 in declaration under Provisional Collection of Taxes Act, 1931 in the Finance Bill, 2020. I would like to inform you in this regard that this declaration is not put to vote in the House and it is removed from the Bill before the Bill is sent to the Rajya Sabha. Therefore, I would like to direct that amendment suggested in the declaration by way of Amendment No. 44 may be treated as a correction in the Finance Bill, 2020 as introduced in Lok Sabha, accordingly Amendment No. 44 will not be put to vote in the House.

[English]

THE MINISTER OF FINANCE AND MINISTER OF CORPORATE AFFAIRS (SHRIMATI NIRMALA SITHARAMAN): Sir, I rise to move:

“That the Bill to give effect to the financial proposals of the Central Government for the financial year 2020-21 be taken into consideration.”

[Translation]

HON. SPEAKER: The question is:

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 2020-21 be taken into consideration."

The motion was adopted.

HON. SPEAKER: Now, the House shall take up clause-by-clause consideration of the Bill.

Clause 2**Income Tax**

[Translation]

HON. SPEAKER: The question is:

"That clause 2 stand part of the bill."

The motion was adopted.

Clause 2 was added to the Bill.

Clause 3**Amendment of Section 2**

[English]

Amendment made:

Page 8, *after* line 16, *insert*—

‘(ia) in clause (15A),—

(a) After the words “Chief Commissioner of Income-tax”, the words “or a Director General of Income-tax” shall be inserted;

(b) After the words “Principal Chief Commissioner of Income-tax”, the words “or a Principal Director General of Income-tax” shall be inserted.’ (1)

(Shrimati Nirmala Sitharaman)

... (*Interruptions*)

[Translation]

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Sir, please announce a financial package for Corona. We demand a financial package for Corona.

HON. SPEAKER: You will be given an opportunity to speak in a while.

HON. SPEAKER: The question is:

"That clause 3, as amended, stands part of the Bill."

The motion was adopted.

Clause 3, as amended, was added to the Bill.

Clause 4**Amendment of Section 6**

[English]

Amendments made:

Page 8, for lines 23 and 24, substitute-

‘(a) in clause (1), in *Explanation 1*, in clause (b), for the words “substituted” occurring at the end, the words ‘substituted and in case of the citizen or person of Indian origin having total income, other than the income from foreign sources, exceeding fifteen lakh rupees during the previous year, for the words “sixty days” occurring therein, the words “one hundred and twenty days” had been substituted;’. (2)

Page 8, for lines 26 to 29, substitute-

“(1A) Notwithstanding anything contained in clause (1), an individual, being a citizen of India, having total income, other than the income from foreign sources, exceeding fifteen lakh rupees during the previous year shall be deemed to be resident in India in that previous year, if ye is not liable to tax in any other country or territory by reason of his domicile or residence or any other criteria of similar nature.”. (3)

Page 8, for lines 30 to 36, substitute-

‘(c) in clause (6), in sub-clause (b), for the words “days or less” occurring at the end, the following shall be substituted, namely:—

“days or less; or

(c) a citizen of India, or a person of Indian origin, having total income, other than the income from foreign sources, exceeding fifteen lakh rupees during the previous year, as referred to in clause (b) of *Explanation 1* to clause (1), who has been in India for a period or periods amounting in all

to one hundred and twenty days or more but less than one hundred and eighty-two days; or

(d) a citizen of India who is deemed to be resident in India under clause (1A).

Explanation. –For the purposes of this section, the expression “income from foreign sources” means income which accrues or arises outside India (except income derived from a business controlled in or a profession set up in India).”.’ (4)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: Shri N. K. Premachandran, do you wish to introduce Amendment Nos. 64 and 65?

[English]

SHRI N. K. PREMACHANDRAN (KOLLAM): Sir, let me take one minute. ...*(Interruptions)* This is my amendment.

Hon. Speaker, Sir, we are ready to pass the Finance Bill without discussion. I fully agree with the decision taken in the meeting of leaders of all parties. But last week, and the week before that also, I had raised a point of order regarding the same issue that after guillotining all Demands for Grants, let the Finance Bill be discussed and passed. It is quite unfortunate that the Finance Bill has been postponed like anything to the last moment. I think the Government is not taking seriously the observations made from this side. Twice I have raised the point of order regarding the same issue. Now, we are forced to pass it. I am not disputing anything. We are fully cooperating with the Government, but with a strong objection. Sir, 41 amendments have been brought here and a new part has been introduced in the Finance Bill. There are 41 amendments to the Income Tax Act 1961 and a new part, that is part 4A, is also incorporated in the Finance Bill. We are not having the opportunity to have a discussion, which means it is quite unfair as far as the rights of the Members are concerned. In Clause 4, the Government has already moved three amendments. My amendment is regarding NRI's amendment, that is the original position has to be restored which is 182 days.

[Translation]

THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS AND MINISTER OF STATE IN THE MINISTRY OF HEAVY INDUSTRIES AND PUBLIC ENTERPRISES (SHRI ARJUN RAM

MEGHWAL): Hon. Speaker, Sir, it was decided in the meeting of the floor leaders that this was an extraordinary situation, so the Bill would be passed without discussion.

[English]

SHRI N. K. PREMACHANDRAN: I beg to move:

Page 8, line 24, -

for “one hundred and twenty days”.

substitute “one hundred and eighty-one days be substituted”. (64)

Page 8, *omit* lines 25 to 29. (65)

[Translation]

HON. SPEAKER: I now put to vote of the House amendments Nos. 64 and 65 in Clause 4 moved by Shri N.K. Premachandran.

The amendments were put to vote and negatived.

HON. SPEAKER: The question is:

"That clause 4, as amended, stand part of the Bill."

The motion was adopted.

Clause 4, as amended, was added to the Bill.

Clauses 5 and 6 were added to the Bill.

Clause 7

Amendment of Section 10

[English]

Amendments made:

Page 10, *for* lines 3 to 5, *substitute-*

"(A) for the first and second provisos, the following provisos shall be substituted with effect from the 1st day of June, 2020, namely:-" (5)

Page 11, *for* lines 3 and 4, *substitute-*

‘(B) after the third proviso, the following *Explanation* shall be inserted, namely:--

*"Explanation.-*For the removal of doubts, it is hereby clarified that for the purposes of this proviso, the income of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution, shall not include income in the form of voluntary contributions made with a specific direction that they shall form part of the corpus of such fund or trust or institution or any university or other educational institution or any hospital or other medical institution:"

I for the eighth and ninth provisos, the following provisos shall be substituted with effect from the 1st day of June, 2020, namely:--‘. (6)

Page 11, line 20, *for* "(B) in the tenth proviso", *substitute* "(D) in the tenth proviso". (7)

Page 11, *for* line 24, *substitute-*

‘(E) in the twelfth proviso, for the words, brackets, figures and letters "in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), to any trust or institution registered under section 12AA, being voluntary contribution made with a specific direction that they shall form part of the corpus of the trust or institution," the words, brackets, figures and letters "in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), to any other fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) ‘or sub-clause (v) or sub-clause (vi) or sub-clause (via) or trust or institution registered under section 12AA, being voluntary contribution made with a specific direction that they shall form part of the corpus," shall be substituted;

(F) with effect from the 1st day of June, 2020, -‘. (8)

Page 11, *for* lines 39 and 40, *substitute-*

‘I in clause (23FD), for the words, brackets, letters and figures "in sub-clause (a) of clause (23FC)", the words, brackets, letters and figures "in sub-clause (a) of clause (23FC) or sub-clause (b) of said clause (in a case where the special purpose vehicle has not exercised the option under section (115BAA))" shall be substituted;’. (9)

Page 11, line 44, *for* "equity", *substitute* "share capital or unit". (10)

Page 11, *for* line 45, *substitute*-

"(i) is made on or after the 1st day of April, 2020 but on or before the 31st day of March, 2024;". (11)

Page 11, for lines 47 to 51, *substitute*-

"(iii) is in-

(a) a business trust referred to in sub-clause (i) of clause (13A) of section 2; or

(b) a company or enterprise or an entity carrying on the business of developing, or operating and maintaining, or developing, operating and maintaining any infrastructure facility as defined in the *Explanation* to clause (i) of sub-section (4) of section 80-1A or such other business as the Central Government may, by notification in the Official Gazette, specify in this behalf; or

I a Category I or Category-II Alternative Investment Fund regulated under the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, made under the Securities and Exchange Board of India Act, 1992, having hundred per cent investment in one or more of the company or enterprise or entity referred to in item (b):

Provided that if any difficulty arises regarding interpretation or implementation of the provisions of this clause, the Board may, with the approval of the Central Government, Issue guidelines for the purpose of removing the difficulty:

Provided further that every guideline issued under the first proviso, shall be laid before each House of Parliament and shall be binding on the income-tax authority and the specified person:

Provided also that where any income has not been included in the total income of the specified person due to the provisions of this clause, and subsequently during

any previous year the specified person fails to satisfy any of the conditions of this clause so that the said income would not have been eligible for such non-inclusion, such income shall be chargeable to income-tax as the income of the specified person of that previous year." (12)

Page 12, *after* line 18, *insert--*

“I a pension fund, which-

- 14.** is created or established under the law of a foreign country including the laws made by any of its political constituents being a province, state or local body, by whatever name called;
- (ii) is not liable to tax in such foreign country;
- (iii) satisfies such other conditions as may be prescribed; and
- (iv) is specified by the Central Government, by notification in the Official Gazette, for this purpose;". (13)

Page 12, for lines 21 and 22, *substitute-*

"Provided further that nothing contained in this clause shall apply to any income by way of dividend received on or after the 1st day of April, 2020 other than the dividend on which tax under section 115-O and section 115BBDA, wherever applicable, has been paid;". (14)

Page 12, line 28, for "clause shall", *substitute* "clauses shall". (15)

Page 12, after line 37, *insert-*

‘(IV) in clause (50), with effect from the 1st day of April, 2021, for the words "comes into force", the words, figures and letters "comes into force or arising from any e-commerce supply or services made or provided or facilitated on or after the 1st day of April, 2021" shall be substituted. ‘. (16)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 7, as amended, stand part of the Bill."

The motion was adopted.

Clause 7, as amended, was added to the Bill.

Clause 8 was added to the Bill.

Clause 9 Amendment of Section 11

[English]

Amendment made:

Page 12, for lines 42 and 43, substitute-

‘9. In section 11 of the Income-tax Act, --

14. in sub-section (1), in *Explanation 2*, for the words, figures and letters "to any other trust or institution registered under section 12AA, being contribution with a specific direction that they shall form part of the corpus of the trust or institution", the words, brackets, figures and letters "to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 or other trust or institution registered under section 12AA, being contribution with a specific direction that it shall form part of the corpus" shall be substituted;

(II) in sub-section (7), with effect from the 1st day of June, 2020- ‘. (17)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 9, as amended, stand part of the Bill."

The motion was adopted.

Clause 9, as amended, was added to the Bill.

Clauses 10 to 39 were added to the Bill.

Clause 40 Insertion of new section 80 M Deduction in respect of certain inter-corporate dividends

[English]

Amendment made:

Page 21, for lines 53 to 59, substitute-

"80M. (I) Where the gross total income of a domestic company in any previous year includes any income by way of dividends from any other domestic company or a foreign company or a business trust, there shall, in accordance with and subject to the provisions of this section, be allowed in computing the total income of such domestic company, a deduction of an amount equal to so much of the amount of income by way of dividends received from such other domestic company or foreign company or business trust as does not exceed the amount of dividend distributed by it on or before the due date." (18)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 40, as amended, stand part of the Bill."

The motion was adopted.

Clause 40, as amended, was added to the Bill.

Clauses 41 and 42 were added to the Bill.

Clause 43 Amendment of Section 92 CB

[English]

Amendments made:

Page 22, *for* lines 19 and 20, *substitute* -

“43. In section 92CB of the Income-tax Act, --

(I) For sub-section (1), the following sub-section shall be substituted, namely: --” (19)

Page 22, *after* line 24, *insert*—

‘(II) in sub-section (2), in the *Explanation*, for the words “the transfer price, declared by the assessee”, the words, brackets and figures “the transfer price or income, deemed to accrue or arise under clause (i) of sub-section (1) of section 9, as the case may be, declared by the assessee” shall be substituted.’. (20)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 43, as amended, stands as part of the Bill."

The motion was adopted.

Clause 43, as amended, was added to the Bill.

Clauses 44 to 46 were added to the Bill.

Clause 47**Amendment of Section 115A***[English]**Amendment made:*

Page 23, *for* lines 16 to 18, *substitute* -

‘(I) in sub-section (1), in clause (a), with effect from the 1st day of April, 2021,

--

(i) the words, figures and letter “other than dividends referred to in section 115-O” at both the places where they occur, shall be omitted;

(ii) in the long line, for clause (BA), the following clause shall be substituted, namely: -

“(BA) the amount of income-tax calculated on the amount of income by way of interest referred to in, -

(i) Sub-clause (iia), if any, included in the total income, at the rate of five per cent.;

(ii) sub-clause (iiaa) or sub-clause (iiab) or sub-clause (iiac), if any, included in the total income, at the rate provided in the respective sections referred to in the said sub-clauses;”’. (21)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 47, as amended, stands as part of the Bill."

The motion was adopted.

Clause 47, as amended, was added to the Bill.

Clauses 48 to 50 were added to the Bill.

Clause 51 Amendment of Section 115 BAA

[English]

Amendment made:

Page 23, line 39 *for* “substituted”, *substitute* “substituted with effect from the 1st day of April, 2021”. (22)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 51, as amended, stands as part of the Bill."

The motion was adopted.

Clause 51, as amended, was added to the Bill.

Clause 52 Amendment of Section 115 BAB

[English]

Amendment made:

Page 23, line 44, *for* “substituted”, *substitute* “substituted with effect from the 1st day of April, 2021”. (23)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 52, as amended, stands as part of the Bill."

The motion was adopted.

Clause 52, as amended, was added to the Bill.

**Clause 53 Insertion of new Sections 115 BAC and 115 BAD Tax on
Income of individuals and Hindu undivided family**

[English]

Amendments made:

Page 25, *for* lines 1 to 6, *substitute*—

“(i) having income from business or profession, on or before the due date specified under sub-section (1) of section 139 for furnishing the returns of income for any previous year relevant to the assessment year commencing on or after the 1st day of April, 2021, and such option once exercised shall apply to subsequent assessment years;

(ii) having income other than the income referred to in clause (i), alongwith the return of income to be furnished under sub-section (1) of section 139 for a previous year relevant to the assessment year:”. (24)

Page 25, line 10, *for* “business income”, *substitute* “income from business or profession”. (25)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: Mahtab ji, are you moving amendment number 66?

[English]

SHRI BHARTRUHARI MAHTAB (CUTTACK): I am not moving, Sir.

[Translation]

HON. SPEAKER: The question is:

"That clause 53, as amended, stands part of the Bill."

The motion was adopted.

Clause 53, as amended, was added to the Bill.

Clauses 54 to 74 were added to the Bill.

Clause 75 Amendment of Section 194A

[English]

Amendments made:

Page 28, *after* line 43, *insert*—

‘(AA) in clause (iii), after sub-clause (f), the following proviso shall be inserted, namely: -

“Provided that no notification under this sub-clause shall be issued on or after the 1st day of April, 2020.”.’. (26)

Page 29, *after* line 6, *insert*—

[Translation] ‘(III) after sub-section (4), the following sub-section shall be inserted, namely: -

“(5) The Central Government may, by notification in the Official Gazette, provide that the deduction of tax shall not be made or shall be made at such lower rate, from such payment to such person or class of persons, as may be specified in the said notification.”.’. (27)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 75, as amended, stands part of the Bill."

The motion was adopted.

Clause 75, as amended, was added to the Bill.

Clauses 76 to 78 were added to the Bill.

Clause 79

Amendment of Section 194J

[English]

Amendment made:

Page 29, line 33, *for* "service) and ten per cent.", *substitute* "services) or royalty where such royalty is in the nature of consideration for sale, distribution or exhibition of cinematographic films and ten per cent.". (28)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 79, as amended, stands part of the Bill."

The motion was adopted.

Clause 79, as amended, was added to the Bill.

Clause 80

Insertion of New Section 194 K Income in respect of units

[English]

Amendment made:

Page 29, *for* lines 47 to 51, *substitute-*

“Provided that the provisions of this section shall not apply-

(i) where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year by the person responsible for making the payment to the account of, or to, the payee does not exceed five thousand rupees; or

(ii) If the income is of the nature of capital gains.” (29)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 80, as amended, stands part of the Bill."

The motion was adopted.

Clause 80, as amended, was added to the Bill.

[English]

Clause 81 Amendment of Section 194 LBA

Amendment made:

Page 30, *after* line 15, *insert-*

‘(c) after sub-section (2), the following sub-section shall be inserted, namely: -

“(2A) Nothing contained in sub-sections (1) and (2) shall apply in respect of income of the nature referred to in sub-clause (b) of clause (23FC) of section

10, if the special purpose vehicle referred to in the said clause has not exercised the option under section 115BAA.”. (30)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 81, as amended, stands part of the Bill."

The motion was adopted.

Clause 81, as amended, was added to the Bill.

Clauses 82 and 83 were added to the Bill.

[English]

Motion Re: Suspension of Rule 80 (i)

SHRIMATI NIRMALA SITHARAMAN: I beg to move:

"That this House do suspend clause (i) of rule 80 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to Government amendment No. 31* to the Finance Bill, 2020 and that this amendment may be allowed to be moved."

[Translation]

HON. SPEAKER: The question is:

"That this House do suspend clause (i) of Rule 80 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to the

* Vide Amendments list No. 1 circulated on 21.03.2020.

Government Amendment No. 31* to the Finance Bill, 2020 and that this amendment may be allowed to be moved."

The motion was adopted.

[English]

New Clause 83 A

Amendment made:

Page 31, for lines 3 and 4, substitute-

Substitution of new section for section 194N. '83A. For section 194N of the Income-Tax Act, the following section shall be substituted with effect from the 1st day of July, 2020, namely:-

Payment of certain amounts in cash. "194N. Every person, being, -

(i) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act);

(ii) a co-operative society engaged in carrying on the business of banking; or

(iii) a post office,

who is responsible for paying any sum, being the amount or the aggregate of amounts, as the case may be, in cash exceeding one crore rupees during the previous year, to any person (herein referred to as the recipient) from one or more accounts maintained by the recipient with it shall,

at the time of payment of such sum, deduct an amount equal to two per cent of such sum, as income-tax:

Provided that in case of a recipient who has not filed the returns of income for all of the three assessment years relevant to the three previous years, for which the time limit to file return of income under sub-section (1) of section 139 has expired, immediately preceding the previous year in which the payment of the sum is made to him, the provision of this section shall apply with the modification that-

(i) the sum shall be the amount or the aggregate of amounts, as the case may be, in cash exceeding twenty lakh rupees during the previous year; and

(ii) the deduction shall be-

(a) an amount equal to two per cent of the sum where the amount or aggregate of amounts, as the case may be, being paid in cash exceeds twenty lakh rupees during the previous year but does not exceed one crore rupees; or

(b) an amount equal to five per cent of the sum where the amount or aggregate of amounts, as the case may be, being paid in cash exceeds one crore rupees during the previous year:

Provided further that the Central Government may specify in consultation with the Reserve Bank of India, by notification in the Official Gazette, the

recipient in whose case the first proviso shall not apply or apply at reduced rate, if such recipient satisfies the conditions specified in such notification:

Provided also that nothing contained in this section shall apply to any payment made to-

(i) the Government;

(ii) any banking company or co-operative society engaged in carrying on the business of banking or a post office;

(iii) any business correspondent of a banking company or co-operative society engaged in carrying on the business of banking, in accordance with the guidelines issued in this regard by the Reserve Bank of India under the Reserve Bank of India Act, 1934; 2 of 1934

(iv) any white label automated teller machine operator of a banking company or co-operative society engaged in carrying on the business of banking, in accordance with the authorisation issued by the Reserve Bank of India under the Payment and Settlement Systems Act, 2017; 51 of 2007

Provided also that the Central Government may specify in consultation with the Reserve Bank of India, by notification in the Official Gazette, the recipient in whose case the provision of this section shall not apply or apply at reduced rate, if such

recipient satisfies the conditions specified in such notification.

Insertion of new section 194O.

84. After section 194N of the Income-tax Act, the following section shall be inserted with effect from the 1st day of October, 2020, namely:’ (31)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That new clause 83A may be added to the Bill."

The motion was adopted.

New Clause 83A was added to the Bill .

[English]

Clause 84 Insertion of new Section 194-O. Payments of certain sums by e-commerce operator to e-commerce participant

Amendments made:

Page 31, *after* line 33, *insert-*

“(4) If any difficulty arises in giving effect to the provisions of this section, the Board may, with the approval of the Central Government, issue guidelines for the purpose of removing the difficulty.

(5) Every guideline issued by the Board under sub-section (4) shall be laid before each House of Parliament, and shall be binding on the income-tax authorities and on the e-commerce operator.

[Translation] (6) For the purposes of this section, e-commerce operator shall be deemed to be the person responsible for paying to e-commerce participant”. (32)

Page 31, lines 38 and 39, *omit* “and is responsible for paying to e-commerce participant”. (33)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That clause 84, as amended, stands part of the Bill."

The motion was adopted.

Clause 84, as amended, was added to the Bill.

Clauses 85 to 89 were added to the Bill.

. . . (*Interruptions*)

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Hon. Speaker, Sir, kindly pass the entire bill as we do not wish to debate further and wish to work in accordance with your wishes, but our demand is for an announcement of a financial package for COVID-19. The entire country is waiting for it. ... (*Interruptions*)

[*English*]

Motion Re: Suspension of Rule 80 (i)

SHRIMATI NIRMALA SITHARAMAN: I beg to move:

"That this House do suspend clause (i) of rule 80 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to Government amendment No. 34* to the Finance Bill, 2020 and that this amendment may be allowed to be moved."

[*Translation*]

Hon. Speaker: The question is:

"That this House do suspend clause (i) of Rule 80 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to the Government Amendment No. 34* to the Finance Bill, 2020 and that this amendment may be allowed to be moved.

The motion was adopted.

New Clause 89 A

Amendment of Section 197A

* Vide Amendments list No. 1 circulated on 21.03.2020.

[English]

Amendment made:

Page 32, *after* line 5, *insert-*

‘89A. In section 197A of the Income-tax Act, for sub-section (1F), the following sub-section shall be substituted, namely: -

“(1F) Notwithstanding anything contained in this Chapter, no deduction of tax shall be made, or deduction of tax shall be made at such lower rate, from such payment to such person or class of persons, including institution, association or body or class of institutions, associations or bodies, as may be notified by the Central Government in the Official Gazette, in this behalf.”. (34)

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

" That new clause 89A may be added to the Bill. "

The motion was adopted.

New Clause 89A was added to the Bill.

Clauses 90 to 92 were added to the Bill.

Clause 93 Amendment of Section 206C

[English]

Amendments made:

Page 32, line 18, *for* “Income-tax Act”, *substitute* “Income-tax Act with effect from the 1st day of October, 2020”. (35)

Page 32, lines 21 and 22, *omit* “, or an aggregate of amounts, of seven lakh rupees or more in a financial year”. (36)

Page 32, line 30, *for* “Provided that”, *substitute-*

“Provided that the authorised dealer shall not collect the sum, if the amount or aggregate of the amounts being remitted by a buyer is less than seven lakh rupees in a financial year and is for a purpose other than purchase of overseas tour programme package:

Provided further that the sum to be collected by an authorised dealer from the buyer shall be equal to five per cent of the amount or aggregate of the amounts in excess of seven lakh rupees remitted by the buyer in a financial year, where the amount being remitted is for a purpose other than purchase of overseas tour programme package:

Provided also that the authorised dealer shall collect a sum equal to one half per cent of the amount or aggregate of the amounts in excess of seven lakh rupees remitted by the buyer in a financial year, if the amount being remitted out is a loan obtained from any financial institution as defined in section 80E, for the purpose of pursuing any education:

Provided also that the authorised dealer shall not collect the sum on an amount in respect of which the sum has been collected by the seller:

Provided also that” (37)

Page 32, line 49, *after* “other than the goods”, *insert* “being exported out of India or goods”. (38)

Page 33, line 2, *after* “provision of this Act”, *insert* “on the goods purchased by him from the seller”. (39)

Page 33, line 16, *for* “any other purpose”, *substitute* “a person importing goods into India or any other person”. (40)

Page 33, *after* line 23, insert-

“(1-I) If any difficulty arises in giving effect to the provisions of sub-section (1G) or sub-section (1H), the Board may, with the approval of the Central Government, issue guidelines for the purpose of removing the difficulty.

(1J) Every guideline issued by the Board under sub-section (1-I) shall be laid before each House of Parliament, and shall be binding on the income-tax authorities and on the person liable to collect the sum.” (41)

(Shrimati Nirmala Sitharaman)

[*Translation*]

HON. SPEAKER: The question is:

"That clause 93, as amended, stands part of the Bill."

The motion was adopted.

Clause 93, as amended, was added to the Bill.

Clauses 94 to 124 were added to the Bill.

HON. SPEAKER: Shri Baalu ji, you will speak last.

. . . (*Interruptions*)

[*English*]

SHRI T. R. BAALU (SRIPERUMBUDUR): Sir, in the country an excruciatingly painful situation is prevailing. I would request that the hon. Finance Minister should come forward to see that a proper financial package is extended to each and every countryman. The poor and unorganised sector people are suffering ...(*Interruptions*). I would request the Government to give Rs.15000 per family...(*Interruptions*).

[Translation]

HON. SPEAKER: Shri Vinayak Bhaurao Raut - Not present.

. . . (*Interruptions*)

HON. SPEAKER: You may speak at the final stage of the Bill.

. . . (*Interruptions*)

HON. SPEAKER: I will give you a chance to speak at the final stage of the Bill.

. . . (*Interruptions*)

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Sir, the Minister of Finance will leave after the Bill is passed.... (*Interruptions*) Sir, on behalf of my party, I would like to request the Minister of Finance to take note of the current situation in India, where panic is prevalent, and extraordinary situation has arisen across the country. In such a situation, people across India are expecting financial assistance or a financial package from the government, but you are not even mentioning it. Therefore, we want that before this Finance Bill is passed, the government should state its stand regarding financial assistance and announce it in the House. We are ready to accept all your points. ... (*Interruptions*) The situation has gone from bad to worse.

.... (*Interruptions*)

HON. SPEAKER: Shri Baalu, please wait for a minute.

. . . (*Interruptions*)

[English]

SHRI T. R. BAALU: Sir, the poorest of the poor is suffering. They should come forward with a financial package.

[Translation]

HON. SPEAKER: Hon. Members, I called a pre-session meeting with all the floor leaders today and discussed. In view of the prevailing situation in the country, all the leaders had given their consent to pass this Finance Bill. All the parties were of the

view that in this situation, it should be passed without discussion. I initiated this matter with the consensus of all of you. If you had not allowed me.

. . . (*Interruptions*)

SHRI ADHIR RANJAN CHOWDHURY: Sir, we absolutely agree... (*Interruptions*) But still have to raise our demand. At least, the Government has to pay attention to our demand. Therefore, we are trying to put forth our demand. ... (*Interruptions*)

HON. SPEAKER: Baalu ji please, your point has been heard. Please try to understand the situation.

. . . (*Interruptions*)

HON. SPEAKER: I will give you an opportunity after the Bill is passed."

... (*Interruptions*)

Clause 125

Amendment of Section 132

[*Translation*]

HON. SPEAKER: Adv. Dean Kuriakose, do you wish to present Amendment No. 68?

[*English*]

ADV. DEAN KURIAKOSE (IDUKKI): Sir, I beg to move:

Page 41, line 15,

omit. “, or causes to commit”. (68)

[*Translation*]

HON. SPEAKER: Now I put Amendment number 68 moved in Clause 125, as proposed by Adv. Dean Kuriakose to vote.

Amendment was put to vote and negatived.

HON. SPEAKER: The question is:

"That clause 125 stands part of the Bill."

The motion was adopted.

Clause 125 was added to the Bill.

Clause 126 was added to the Bill.

Clause 127

Amendment of Section 168

[Translation]

HON. SPEAKER: Adv. Dean Kuriakose, do you wish to present amendment number 69?

[English]

ADV. DEAN KURIAKOSE: Sir, I beg to move:

Page 41. Lines 50 and 51, --

Omit "except the second proviso therefor". (69)

[Translation]

HON. SPEAKER: Now I put amendment no. 69 moved in Clause 127 by Adv. Dean Kuriakose to vote.

Amendment was put to vote and negatived.

HON. SPEAKER: The question is:

"That clause 127 stands part of the Bill."

The motion was adopted.

Clause 127 was added to the Bill.

Clause 128

Amendment of Section 172

[Translation]

HON. SPEAKER: Adv. Dean Kuriakose, do you wish to present amendment number 70?

[English]

ADV. DEAN KURIAKOSE : Sir, no.

[Translation]

HON. SPEAKER: Shri Vinayak Bhaurao Raut - Not present.

HON. SPEAKER : The question is: :

"That clause 128 stands part of the Bill."

The motion was adopted.

Clause 128 was added to the Bill.

Clauses 129 to 131 were added to the Bill.

Clause 132

Amendment of Section 25

[Translation]

HON. SPEAKER: Shri Vinayak Bhaurao Raut - Not present.

HON. SPEAKER: The question is:

"That clause 132 stands part of the Bill."

The motion was adopted.

Clause 132 was added to the Bill.

Clauses 133 to 137 were added to the Bill.

Clause 138

Amendment of Section 14

[Translation]

HON. SPEAKER: Shri Vinayak Bhaurao Raut - Not present.

HON. SPEAKER: The question is:

"That clause 138 stands part of the Bill."

The motion was adopted.

Clause 138 was added to the Bill.

Clauses 139 to 143 were added to the Bill.

Clause 144 Amendment of Act 11 of 1991

[Translation]

HON. SPEAKER: The question is:

"That clause 144 stands part of the Bill."

The Motion was Negatived.

HON. SPEAKER: The question is:

"That clause 145 stands part of the Bill."

The motion was adopted.

Clause 145 was added to the Bill.

HON. SPEAKER: Hon. Minister may move the motion.

Motion Re: Suspension of Rule 80(i)

[English]

SHRIMATI NIRMALA SITHARAMAN: I beg to move:

“That this House do suspend clause (i) of rule 80 of Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject

matter of the clause to which it relates, in its application to the Government amendment No. 42* to the Finance Bill, 2020 and that this amendment may be allowed to be moved.”

[Translation]

HON. SPEAKER: The question is:

"That this House do suspend clause (i) of rule 80 of Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to the Government amendment No. 42* to the Finance Bill, 2020 and that this amendment may be allowed to be moved."

The motion was adopted.

* Vide Amendments list No. 1, circulated on 21.3.2020

New Clause 145A*[English]**Amendment made:*Page 44, *after* line 32, insert—New Part
IVA and new
clause 145A.**‘PART IVA****AMENDMENT TO THE FINANCE ACT, 2002**

Amendment of Eighth Schedule to Act 20 of 2002.

‘145A. In the Finance Act, 2002, in the Eighth Schedule, —

(a) against Item No. 1, for the entry in column (3), the entry “Rs. 18 per litre” shall be substituted;

(b) against Item No. 2, for the entry in column (3), the entry “Rs. 12 per litre” shall be substituted.’.

(42)

(Smt. Nirmala Sitharaman)

*[Translation]***HON. SPEAKER:** The question is:

"That new clause 145A, be added to the Bill.

The motion was adopted.New Clause 145A was added to the Bill.Clauses 146 to 149 were added to the Bill.

Motion Re: Suspension of Rule 80(i)

[English]

SHRIMATI NIRMALA SITHARAMAN: I beg to move:

“That this House do suspend clause (i) of rule 80 of Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to the Government amendment No. 43* to the Finance Bill, 2020 and that this amendment may be allowed to be moved.”

[Translation]

HON. SPEAKER: The question is:

"That this House do suspend clause (i) of rule 80 of Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to the Government amendment No. 43* to the Finance Bill, 2020 and that this amendment may be allowed to be moved."

The motion was adopted.

* Vide Amendments list No. 1 circulated on 21.3.2020

NEW CLAUSES 149A, 149B AND 149C

[English]

Amendment made:

Page 45, *after* line 39, *insert--*

New Parts VI and VII and new clauses 149A, 149B and 149C

‘PART VI

AMENDMENT TO THE FINANCE ACT,
2016

149A. The provisions of this Part shall come into force on the 1st day of April, 2020.

Commencement of this Part.

149B. In the Finance Act, 2016,—

Amendment of Act 28 of 2016.

(i) in section 163, in sub-section (3), for the word “Chapter”, the words, letters and figures “Chapter, and to consideration received or receivable for e-commerce supply or services made or provided or facilitated on or after the 1st day of April, 2020” shall be substituted;

(ii) in section 164,—

(A)after clause (c), the following clause shall be inserted, namely: -

‘(ca) “e-commerce operator” means a non-resident who owns, operates or manages digital or electronic facility or platform for online sale of goods or online provision of services or both;

(cb) “e-commerce supply or services” means—

(i) online sale of goods owned by the e-commerce operator; or

(ii) online provision of services provided by the e-commerce operator; or

(iii) online sale of goods or provision of services or both, facilitated by the e-commerce operator; or

(iv) any combination of activities listed in clause (i), (ii) or (iii);

(B) in clause (d), after the words “specified service”, the words “or e-commerce supply or services” shall be inserted;

(iii) in section 165, for the marginal heading, the following marginal heading shall be substituted, /namely: —

“Charge of equalization levy on specified services”;

(iv) after section 165, the following section shall be inserted, namely:—

‘165A. (1) On and from the 1st day of Charge of April, 2020, there shall be charged an equalisation levy on equalisation levy at the rate of two per cent. e-commerce supply Of the amount of consideration received or or services. receivable by an e-commerce operator from e-commerce supply or services made or provided or facilitated, by it—

(i) to a person resident in India; or

(ii) to a non-resident in the specified circumstances as referred to in sub-section (3); or

(iii) to a person who buys such goods or services or both using internet protocol address located in India.

(2) The equalisation levy under sub-section (1) shall not be charged, —

(i) where the e-commerce operator making or providing or facilitating e-commerce supply or services has a permanent establishment in India and such e-commerce supply or services is effectively connected with such permanent establishment;

(ii) where the equalisation levy is leviable under section 165; or

(iii) sales, turnover or gross receipts, as the case may be, of the e-commerce operator from the e-commerce supply or services made or

provided or facilitated as referred to in sub-section (1) is less than two crore rupees during the previous year.

(3) For the purposes of this section, “specified circumstances” mean—

(i) sale of advertisement, which targets a customer, who is resident in India or a customer who accesses the advertisement through internet protocol address located in India; and

(ii) sale of data, collected from a person who is resident in India or from a person who uses internet protocol address located in India.’;

(v) in section 166, in sub-section (1), for the words “equalization levy”, the words, brackets and figures “equalization levy referred to in sub-section (1) of section 165” shall be substituted;

(vi) in section 166, for the marginal heading, the following marginal heading shall be substituted, namely: —

“Collection and recovery of equalization levy on specified services.”;

(vii) after section 166, the following section shall be inserted, namely:—

“166A. The equalisation levy referred to in sub-section (1) of section 165A, shall be paid by every e-commerce operator to the credit of the Central Government for the quarter of the financial year ending with the date specified in column (2) of the Table below by the due date specified in the corresponding entry in column (3) of the said Table:

Collection and recovery of equalisation levy on e-commerce supply or services.

TABLE

Serial number	Date of ending of the quarter of financial year	Due date of the financial year
(1)	(2)	(3)
1.	30 th June	7 th July
2.	30 th September	7 th October
3.	31 st December	7 th January
4.	31 st March	31 st March.”;

(viii) in section 167, —

(A) in sub-section (1),—

(a) for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(b) for the words “specified services”, the words “specified services or e-commerce supply or services, as the case may be,” shall be substituted;

(B) in sub-section (2), —

(a) for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(b) for the words “specified services was provided”, the words “specified services was provided or e-commerce supply or services was made or provided or facilitated” shall be substituted;

I in sub-section (3), for the words “assessee” at both the places where it occurs, the words “assessee or e-commerce operator” shall be substituted;

(ix) in section 168,—

(i) in sub-section (1),—

(A) for the word “assessee” wherever it occurs, the words “assessee or e-commerce operator” shall be substituted;

[Translation] (B) in clause (b), for the words “sum deductible”, the words “sum deductible or payable, as the case may be,” shall be substituted;

I in clause I, for the word and figures “section 166”, the words, figures and letter “section 166 or section 166A” shall be substituted;

(D) in the proviso, for the word “statement”, the words “statement or revised statement” shall be substituted;

(ii) in sub-section (2), for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(x) in section 169, —

1. in sub-section (2), for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;
2. in sub-section (3), for the word “assessee” wherever it occurs, the words “assessee or e-commerce operator” shall be substituted;
3. in sub-section (4), for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(xi) in section 170, —

(A) for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(B) for the word and figures “section 166”, the words, figures and letter “section 166 or section 166A” shall be substituted;

(xii) in section 171, —

(i) for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(ii) after clause (a), the following clause shall be inserted, namely: —

“(aa) fails to pay the whole or any part of the equalization levy as required under section 166A; or”;

(iii) in clause (b),—

(a) for the words “equalization levy”, the words, brackets and figures “equalization levy referred to in sub-section (1) of section 165” shall be substituted;

(b) in the long line, in sub-clause (i), for the words “deduct; and”, the following shall be substituted, namely: —

“deduct;

(ia) in the case referred to in clause (aa), in addition to the levy in accordance with the provisions of that section, or interest, if any, in accordance with the provisions of section 170, a penalty equal to the amount of equalisation levy that he failed to pay; and”;

(xiii) in section 172, for the word “assessee”, the words “assessee or e-

commerce operator” shall be substituted;

(xiv) in section 173, —

(i) in sub-section (1), for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(ii) in sub-section (2), for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(xv) in section 174, in sub-section (1), for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(xvi) in section 175, —

(i) in sub-section (1), for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(ii) in sub-section (3), for the word “assessee”, the words “assessee or e-commerce operator” shall be substituted;

(xvii) in section 178, for the word and figures “sections 120”, the word and figures “sections 119, 120” shall be substituted;

(xviii) in section 180, in sub-section (1), for the words “expiry of a period of two years from the date on which the provisions of this Chapter come into force”, the figures, letters and words “31st day of March, 2022” shall be substituted.

PART VII

AMENDMENT TO THE FINANCE ACT, 2018

Amendment of Sixth Schedule to Act 13 of 2018. [English] 149C. In the Finance Act, 2018, in the Sixth Schedule, against Item Nos. 1 and 2, for the entry in column (3), the entry “Rs. 18 per litre” shall be substituted.’ (43)
(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That new clauses 149A, 149B and 149C be added to the Bill."

The motion was adopted.

New Clauses 149A, 149B, and 149C were added to the Bill.

FIRST SCHEDULE

Amendments made:

Page 50, after line 3, *insert--*

First Schedule.

“(KA) on income by 20 per cent.;;”. way of dividend (45)

Page 50, after line 49, *insert--*

First Schedule.

“(JA) on income by 20 per cent.;;”. way of dividend (46)

Page 51, after line 51, *insert--*

First Schedule.

“(xa) on income by 20 per cent.;;”. way of dividend (47)

Page 52, lines 3 and 4, *for* “including the income under”, *substitute* “including the income by way of dividend or income under”. (48) First Schedule.

Page 52, line 7, *for* “including the income under”, *substitute* “including the income by way of dividend or income under”. (49) First Schedule.

Page 52, line 10, *for* “excluding the income under”, *substitute* “excluding the income by way of dividend or income under”. (50) First Schedule.

Page 52, line 13, *for* “excluding the income under”, *substitute* “excluding the income by way of dividend or income under”. (51) First Schedule.

Page 52, line 15, *for* “including the income under”, *substitute* “including the income by way of dividend or income under”. (52) First Schedule.

Page 52, line 18, *for* “any income chargeable”, *substitute* “any income by way of dividend or income chargeable”. (53) First Schedule.

Page 53, line 25, *for* “including the income under”, *substitute* “including the income by way of dividend or income under”. (54) First Schedule.

Page 53, line 28, *for* “including the income under”, *substitute* “including the income by way of dividend or income under”. (55) First Schedule.

Page 53, line 31, *for* “excluding the income under”, *substitute* “excluding the income by way of dividend or income under”. (56) First Schedule.

Page 53, line 34, *for* “excluding the income under”, *substitute* “excluding the income by way of dividend or income under”. (57) First Schedule.

Page 53, line 36, *for* “including the income under”, *substitute* “including the income by way of dividend or income under (58) First Schedule.

Page 53, line 39, *for* “any income chargeable”, *substitute* “any income by way of dividend or income chargeable”.(59) First Schedule.

(Shrimati Nirmala Sitharaman)

[Translation]

HON. SPEAKER: The question is:

"That the first schedule, as amended, stands part of the Bill."

The motion was adopted.

The First Schedule, as amended, was added to the Bill.

The Second Schedule was added to the Bill.

THIRD SCHEDULE

[Translation]

HON. SPEAKER: Shri Bhartruhari Mahtab, do you wish to present amendment no. 74?

[English]

SHRI BHARTRUHARI MAHTAB (CUTTACK): I am not moving my amendment.

[Translation]

HON. SPEAKER: The question is:

"That the Third Schedule stands part of the Bill."

The motion was adopted.

The Third Schedule was added to the Bill.

FOURTH SCHEDULE

[Translation]

HON. SPEAKER: Shri N. K. Premchandran, would you like to present amendment no. 75?

[English]

SHRI N. K. PREMACHANDRAN (KOLLAM): I beg to move my amendment:

Page 61, line 9, in column 3, -

for "5%"

substitute "1%". (75)

[Translation]

HON. SPEAKER: Now I put the amendment no. 75, moved in the Fourth Schedule by Shri N.K. Premachandran, to the vote of the House.

Amendment was put to vote and negatived.

HON. SPEAKER: The question is:

"That the Fourth Schedule stands part of the Bill."

The motion was adopted.

The Fourth Schedule was added to the Bill.

The Fifth Schedule was added to the Bill.

Clause 1, Enacting Formula and the Long Title were added to the Bill.

[Translation]

HON. SPEAKER: Hon. Minister, now move that the Bill, as amended, be passed.

[English]

SHRIMATI NIRMALA SITHARAMAN: I beg to move:

"That the Bill, as amended, be passed."

[Translation]

HON. SPEAKER: The question is:

"That the Bill, as amended, be passed."

The motion was adopted.

HON. SPEAKER: Hon. Members, as you are aware, several new Clauses have been added to the Finance Bill, 2020. Therefore, I direct that the renumbering of the amended sections be carried out accordingly.

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Sir, we all are disappointed.... *(Interruptions)* What sort of things are happening here? ...*(Interruptions)* We are repeatedly saying that... *(Interruptions)*

HON. SPEAKER: Hon. Members, please pause for a moment. I will listen to all of you.

... *(Interruptions)*

HON. SPEAKER: Allow the House to function in a conducive atmosphere. Please wait for a minute.

. . . (*Interruptions*)

HON. SPEAKER: Hon. Members, your leader has conveyed your point. Please wait for a minute. Please listen to me first, then you can make your points.

. . . (*Interruptions*)

HON. SPEAKER: Hon. Members, first of all, I will make a point, and then you can speak.

. . . (*Interruptions*)

HON. SPEAKER: Item No. – 7 (b), Shri G. Kishan Reddy.

. . . (*Interruptions*)

14.39 hrs

GOVERNMENT BILLS – Introduced

(i) Rashtriya Raksha University Bill, 2020*

[English]

THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI G. KISHAN REDDY): Sir, I beg to move for leave to introduce a Bill to establish and declare an institution to be known as the Rashtriya Raksha University as an institution of national importance and to provide for its incorporation and matters connected therewith or incidental thereto. ...*(Interruptions)*

[Translation]

HON. SPEAKER: Motion moved:

"That leave to introduce a Bill to establish and declare an institution to be known as the Rashtriya Raksha University as an institution of national importance and to provide for its incorporation and matters connected therewith or incidental thereto."

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Sir, please let me draw their attention. ... *(Interruptions)* You yourself assert that one should not meet anyone. You yourself advocate the need for caution.... *(Interruptions)* Let me speak.... *(Interruptions)*

HON. SPEAKER: Hon. Members, you may, please, raise this matter after the Bill is introduced.

... *(Interruptions)*

SHRI ADHIR RANJAN CHOWDHURY: Sir, why are you doing this? ... *(Interruptions)*

* Published in the Gazette of India, Extraordinary Part-II, Section 2, dated 23.03.2020.

HON. SPEAKER: I am not denying it at all.

... (Interruptions)

SHRI ADHIR RANJAN CHOWDHURY: Sir, we agree with everything you say...
(Interruptions) Please don't be so stingy.

HON. SPEAKER: You may present your views after the Bill is introduced. I will give you permission.

... (Interruptions)

SHRI ADHIR RANJAN CHOWDHURY: Sir, I want to draw their attention...
(Interruptions)

HON. SPEAKER: I will grant you permission for calling attention. You are requested to sit down for a minute.

... (Interruptions)

HON. SPEAKER: I will grant you permission for calling attention.

... (Interruptions)

HON. SPEAKER: The question is:

"That leave to introduce a Bill to establish and declare an institution to be known as the Rashtriya Raksha University as an institution of national importance and to provide for its incorporation and matters connected therewith or incidental thereto."

The motion was adopted.

[Translation]

HON. SPEAKER: Hon. Minister, please introduce the Bill now.

[English]

SHRI G. KISHAN REDDY: Sir, I introduce* the Bill. ...(*Interruptions*)

DR. SHASHI THAROOR (THIRUVANANTHAPURAM): I have a point of order to make. [*Translation*] No one has even seen the Bill... (*Interruptions*)

HON. SPEAKER: Please wait for a minute.

. . . (*Interruptions*)

HON. SPEAKER: I will now give ruling to all of you.

. . . (*Interruptions*)

HON. SPEAKER: Item No. – 7 (C), Shri G. Kishan Reddy.

. . . (*Interruptions*)

* Introduced with the recommendation of the President.

14.40 hrs**(ii) NATIONAL FORENSIC SCIENCES UNIVERSITY BILL, 2020 ***

[English]

THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI G. KISHAN REDDY): Sir, on behalf of Shri Amit Shah, I beg to move for leave to introduce a Bill to establish and declare an institution to be known as the National Forensic Sciences University as an institution of national importance to facilitate and promote studies and research and to achieve excellence in the field of forensic science in conjunction with applied behavioural science studies, law, criminology and other allied areas and technology and other related fields, and to provide for matters connected therewith or incidental thereto. ...*(Interruptions)*

[Translation]

HON. SPEAKER: Motion moved:

"That leave be granted to introduce a Bill to establish and declare an institution to be known as the National Forensic Sciences University as an institution of national importance to facilitate and promote studies and research and to achieve excellence in the field of forensic science in conjunction with applied behavioural science studies, law, criminology and other allied areas and technology and other related fields, and to provide for matters connected therewith or incidental thereto."

... *(Interruptions)*

HON. SPEAKER: This is just an introduction.

... *(Interruptions)*

* Published in the Gazette of India, Extraordinary, Part II, Section

HON. SPEAKER: Wait a minute, please listen to me. Shri Baalu, please put on the headphones first. I will tell you. Adhir Ranjan ji, one minute. This is a matter of great importance. One minute, please sit down.

. . . (*Interruptions*)

HON. SPEAKER: When there will be a debate on this Bill, Baalu ji, one minute, please listen to me. Shri Baalu, this Bill is not being passed. Hon. Members, please sit down. Please don't make a noise.

. . . (*Interruptions*)

SHRI ADHIR RANJAN CHOWDHURY: Sir, this is not even listed in the list of business. ... (*Interruptions*)

HON. SPEAKER: One minute, please sit down. Hon. Members, this matter is not germane to you, this is some other matter.

SHRI ADHIR RANJAN CHOWDHURY: Sir, please, at least let me speak.... (*Interruptions*)

HON. SPEAKER: Both the Bills have been circulated to the Members on Saturday morning itself. We are not taking up these Bills without circulating them. This is an introduction, when there is a debate, I will give you sufficient time and opportunity.

. . . (*Interruptions*)

HON. SPEAKER: I will also give you permission to speak on the introduction of the Bill as well and also give you enough time. I am giving you the ruling from the Chair. I will give you as much time and opportunity to debate it as you want.

. . . (*Interruptions*)

SHRI ADHIR RANJAN CHOWDHURY: Sir, we are ready to debate. The Prime Minister is here. The Government said that the Finance bill should be passed without any discussion, and we agreed. We demanded a financial package... (*Interruptions*)

HON. SPEAKER: The question is:

"That leave be granted to introduce a Bill to establish and declare an institution to be known as the National Forensic Sciences University as an institution of national importance to facilitate and promote studies and research and to achieve excellence in the field of forensic science in conjunction with applied behavioural science studies, law, criminology and other allied areas and technology and other related fields, and to provide for matters connected therewith or incidental thereto."

The motion was adopted.

... (Interruptions)

HON. SPEAKER: One minute, just listen to me Hon. Minister, you may introduce the Bill.

... (Interruptions)

[English]

SHRI G. KISHAN REDDY: Sir, I introduce* the Bill.

[Translation]

HON. SPEAKER: Please listen to my important point. Certainly, please prioritise what is important.

... (Interruptions)

* Introduced with the recommendation of the President.

14.42 hrs

OBSERVATION BY THE SPEAKER

Janta Curfew followed by all the citizens of India on 22.03.2020

HON. SPEAKER: Hon. Members, yesterday was a day full of spirits and emotions when there were no political differences, no differences of opinion, no consideration of creed, community, the rich or the poor in the country. The whole of India was one. What we all saw at 5 PM yesterday that was the soul of India. The entire country was united by the inspiring efforts taken by our Hon. Prime Minister. On his call, the country appeared united to deal with this pandemic. We all, greet the doctors, nurses, health workers, sanitation workers, airport employees, police personnel and the media all over the country for the manner they provided their services. We have also seen that the Hon. President and Vice President expressed their gratitude by clapping. Be it our Leader of the House, the leader of the Congress Party in the House and also the daughter of Adhir Ranjan ji and other small children, the Chief Minister Naveen Patanaik ji, Sharad Pawar ji, Uddhav Thackeray ji, Chief Ministers of many States, all of them expressed their greetings and applause and thanked everyone for their efforts as a token of honour to those great workers. I would like the House to rise and greet them with applause.

Subsequently, all Hon. Members stood up and greeted them with applause.

. . . (*Interruptions*)

HON. SPEAKER: All Hon. Members of the House, we all stand with them in the fight against this pandemic.

I would also like to urge that as we all are going to our respective constituencies, hence, we should make efforts to ensure that everyone adheres to the laws of the Central and State Governments and the district administrations strictly in letter and spirit. We must maintain decorum and adhere to it is imperative to cooperate with the public so that these rules can be followed, as maintaining social distancing is the only way to mitigate this pandemic. It should also be ensured that no negativity builds up in the atmosphere, we can face up to this challenge as a family and stop this virus by staying positive.

...(Interruptions)

[Translation]

HON. SPEAKER: The matter is now concluded. Please sit down.

... (Interruptions)

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Sir, we were not allowed to speak. ... (Interruptions)

HON. SPEAKER: You have said everything. The House is aware of your sentiments.

... (Interruptions)

14.45 hrs**VALEDICTORY REFERENCE**

HON. SPEAKER: Hon. Members, we have now come to the close of the third session of the Seventeenth Lok Sabha, which commenced on the 31st January, 2020. During this Session, we had 23 (including today) sittings spread over 109 hours and 23 minutes.

The House adopted the Motion of Thanks on the Address of Hon. President to Members of both the Houses on 31st January, 2020. The Motion was adopted after a structured debate lasting over 15 hours 21 minutes.

The Session also saw the disposal of important Financial, Legislative and other Businesses. The Union Budget 2020-21 discussion lasted for 11 hours and 51 minutes. The discussion on the Demands for Grant No. 83 under the control of the Ministry of Railways for the year 2020-21 lasted for 12 hours 31 minutes. The Demands for Grants No. 92 and 93 under the Control of the Ministry of Social Justice and Empowerment for the year 2020-21 lasted for 5 hours 21 minutes. The Demands for Grant No. 98 under the control of the Ministry of Tourism lasted for 4 hours and 1 minute.

All the other outstanding Demands for Grants in respect of Union Budget for 2020-21 of the remaining Ministries were submitted to the vote of the House and voted in full on 16th March, 2020 and the related Appropriation Bill was passed.

During the current Session, 16 Government Bills were introduced. In all, 13 Bills were passed.

Oral answers were given to 98 starred questions.

About 436 Matters of Urgent Public Importance were raised by the Members after the Question Hour and by sitting late in the evening. Hon. Members also raised 399 matters under rule 377.

The Ministers made a total of 16 statements on various important subjects, including 2 statements made by the Hon'ble Minister of Parliamentary Affairs in connection with Government Business.

During the Session, 1765 papers were laid on the Table by the Ministers concerned.

The House also held one Short Duration Discussion under rule 193 regarding the law and order situation in some parts of Delhi. The discussion was replied to by the concerned Minister and lasted for 4 hours 37 minutes.

In this session, the House sat late for 21 hours and 48 minutes to discuss various important issues.

Coming to Private Members' Resolutions, the resolution regarding the construction of canals through Ken-Betwa river-linking project to overcome the problem of water scarcity and stray cows in the Bundelkhand region, moved by Kunwar Pushpendra Singh Chandel on 21 June, 2019 and discussed on 28 June, 2019, 19 July, 2019, and on 29 November, 2019 during first and second sessions. This was further discussed on 20 March, 2020 during the current session.

The Resolution was withdrawn by leave of the House on 20 March 2020. Another Resolution regarding welfare measures for Anganwadi workers and Anganwadi Sahayikas was moved by Shri Ritesh Pandey on 20 March, 2020 and discussion thereon did not conclude on that day.

I would like to thank my Hon. Colleagues in the Panel of Chairmen for their contribution in the completion of business of the House. I am extremely grateful to the Hon. Prime Minister, Minister of Parliamentary Affairs, Leaders of various parties and groups as well as the Hon'ble Members for their cooperation. I would also like to thank, on behalf of all of you, our friends in the Press and the Media. I thank the officers and staff of the Lok Sabha Secretariat for their dedicated and prompt service to the House. I also thank the allied agencies for their able assistance in the conduct of the proceedings of the House.

15.52 hrs

NATIONAL SONG

[Translation]

HON. SPEAKER: Hon. Members, please rise in your place as the National Song will be played now.

The National Song was played.

[Translation]

HON. SPEAKER: The House stands adjourned sine die.

15.53 hrs

The Lok Sabha then adjourned sine die.

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<https://sansad.in/ls>

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