

Title: Regarding Disapproval of Income-tax (Amendment) Ordinance, 1999; and Income-Tax (Amendment) Bill, 1999 (Resolution-withdrawn. Motion to pass Bill passed).

SHRI BASU DEB ACHARIA (BANKURA): I beg to move:

"That this House disapproves of the Income-tax (Amendment) Ordinance, 1999 (No. 7 of 1999) promulgated by the President on 1 July, 1999."

उपाध्यक्ष महोदय : इस बिल को बिना बहस के डिस्कशन पास करना है।

As agreed in the morning, we will have to pass it speedily.

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): I beg to move:

"That the Bill further to amend the Income-Tax Act, 1961, be taken into consideration."

The Bill seeks to replace the Income-Tax (Amendment) Ordinance, 1999 (No.7 of 1999) which was promulgated on 1st July, 1999.

On account of armed intrusion by a neighbouring country in Kargil and the surrounding areas of the State of Jammu and Kashmir, the security of our country was facing a severe threat. The Defence Forces of our country were engaged in meeting this threat against heavy odds. In the course of discharge of their duties, some members of the Defence Forces suffered serious injuries, while others laid down their lives for the country. The families of the personnel, who made the supreme sacrifice and who had suffered serious injuries in the discharge of their noble duties deserve full support of the Government, as also the citizens at large.

In order to mobilise more funds for extending the maximum support to the members of the Defence Forces and their families, donations made to the National Defence Fund were made fully deductible under the Income-Tax Act by promulgating an ordinance on the 1st July, 1999 as the Parliament was not in Session.

Now, I move the Income-Tax (Amendment) Bill, 1999 to replace the ordinance with the request that the same may be considered and passed and also with a request that it be passed without taking more time of the House because there is no opposition. I would request my friend, Shri Acharia not to object to the passage of this very non-controversial Bill.

MR. DEPUTY-SPEAKER: Motions moved:

"That this House disapproves of the Income-tax (Amendment) Ordinance, 1999 (No.7 of 1999) promulgated by the President on 1 July, 1999."

"That the Bill further to amend the Income-tax Act, 1961, be taken into consideration."

SHRI BASU DEB ACHARIA : Sir, I have a few words to speak.

THE MINISTER OF PARLIAMENTARY AFFAIRS AND MINISTER OF WATER RESOURCES (SHRI PRAMOD MAHAJAN): Shri Acharia, it was agreed in the BAC today to pass it without discussion. We have only one-and-a-half days left.

MR. DEPUTY-SPEAKER: Shri Mahajan, he has moved his Statutory Resolution. So, let him say a few words.

... (Interruptions)

SHRI BASU DEB ACHARIA : I support this Bill whole-heartedly but I have a few words to say.

करगिल युद्ध में हमारे जिन वीरों ने अपने जीवन का बलिदान दिया है और उनके लिए हम जो कुछ भी कर रहे हैं, वह बहुत कम है। मैं यह पूछना चाहता हूँ कि यह युद्ध क्यों हुआ?

Why has this happened? Why did the intrusion take place? Why was the Government not aware of it for several months?

MR. DEPUTY-SPEAKER: Shri Acharia, if you go into the issue of Kargil, there would not be any end to it.

SHRI PRAMOD MAHAJAN: This is totally unfair. We do not expect this from you, Shri Acharia. You can raise this issue during the discussion on the Motion of Thanks. The first point we decided in the morning was not to discuss it. Now you are going into an issue which has nothing to do with the Bill. This is not fair for a senior Member to use this opportunity.

SHRI SONTOSH MOHAN DEV : Shri Pramod Mahajan, you are from Rajya Sabha. Never in his life has Shri Acharia agreed to anything without speaking. So, please allow him to speak. This is his habit.

SHRI K. P. SINGH DEO (DHENAKANAL): Sir, let me ask for a clarification as I had fought in the 1971 war.

MR. DEPUTY-SPEAKER: Let Shri Acharia conclude, Shri Deo.

श्री बसुदेव आचार्य : हमको यह देखना है कि हम उन वीर जवानों के लिए और क्या कर सकते हैं? उन वीरों के लिए इस सरकार ने, हमने और इस देश की जनता ने जो कुछ किया है, वह काफी नहीं है। जो जवान शहीद या घायल हुए हैं, उनकी मदद के लिए हमें और भी बहुत कुछ करना है।

उसके बारे में हम सब को सोचना है, हमारे तमाम हाउस को सोचना है ... (व्यवधान)

श्रीमती भावना देवराजभाई चिखलिया (जूनागढ़) : हमने सोचा भी है और काम भी कर रहे हैं।

... (व्यवधान)

श्री बसुदेव आचार्य : यह काफी नहीं है, हम चाहते हैं कि और कुछ करें। हम सरकार से अपील करेंगे कि उनकी मदद के लिए, प्रोपर रिहैबिलिटेशन के लिए क्या प्रोग्राम है, सरकार ने क्या किया है, क्या करने जा रहे हैं, यह जरा हाउस को बतायें। यह इन्कम टैक्स एक्ट के ८०-

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संस्थान में जो संशोधन का प्रस्ताव है, उसका हम समर्थन कर रहे हैं।

SHRI K.P. SINGH DEO (DHENAKANAL): Sir, I would like to seek a clarification from the hon. Minister. You must give me the indulgence.

Kargil is a manifestation of the low-intensity proxy war which has been going on for the last fifty years. I would like to know whether this is meant only for the Kargil war or for the entire Jammu and Kashmir area where our people have been fighting to save the national honour, sovereignty and the integrity of the country for the last fifty years. I say this because those people, who are fighting in Jammu and Kashmir, are not getting any concession. Secondly, with it, due to natural calamities also, people are dying.

MR. DEPUTY-SPEAKER: That will come next.

SHRI G.M. BANATWALLA (PONNANI): Sir, with your permission, I would also like to say a few words...(Interruptions)

SHRI RAMESH CHENNITHALA (MAVELIKARA): I have to make only two points. I will take only one minute. Normally, when we are moving the Statutory Resolution, we will have a chance to speak for one or two minutes.

MR. DEPUTY-SPEAKER: In the BAC meeting it was decided that the three Bills would be passed without any discussion.

प्रो. रासा सिंह रावत (अजमेर) : बड़े खेद के साथ कहना पड़ रहा है कि सैनिकों के कल्याण के लिए आयकर जैसे कानून के अन्दर भी

... (व्यवधान)

उपाध्यक्ष महोदय : स्टेटूटरी रैजोल्यूशन में इनका नाम है, आप कहां से बीच में आ गये?

... (व्यवधान)

श्री बसुदेव आचार्य : रासा सिंह जी, जब आप इधर बैठते थे तो हर बिल पर बोलते थे। अभी वहां चले गये तो एकदम चुप हो गये।

... (व्यवधान)

SHRI RAMESH CHENNITHALA : I will take only one minute. Formally, you have to give me one or two minutes.

MR. DEPUTY-SPEAKER: We will confine to this Bill. It is for a very limited purpose.

SHRI RAMESH CHENNITHALA : I will make only two points.

Sir, this is a welcome step. There is no doubt about it. Nobody has got any reservations about this Bill. The only thing is this. The Hon. Finance Minister should tell this House how much amount we collected for this purpose. This is the first point.

The second point is that there are a lot of advertisements coming in the newspapers saying that such and such newspaper wanted to collect money from the public. The patriotic people of this nation will definitely contribute to the Kargil Fund. So many institutions and organisations also came out with advertisements and other things. They collected huge money. So, my appeal to the hon. Minister, through you, Sir, is that there should be some kind of a restriction on this so that unnecessarily the public money will not be collected and misutilised by a lot of organisations and newspapers. I would like to appeal to the hon. Finance Minister to see that there should be some kind of a mechanism to stop this kind of misuse of the Kargil Fund.

SHRI G.M. BANATWALLA : Sir, I would like to put just one question. I support the Bill. I would only like to draw the attention of the hon. Minister to an important aspect. We all salute our soldiers who have fought at Kargil. We salute them for their sacrifice. It is necessary that the compensation should be adequate and full in nature. So, that particular factor must be remembered.

There are several Funds. For example, there is the Army Central Welfare Fund. There is the Air Force Central Welfare Fund. There is the National Defence Fund and there are some other Funds also. I have only to emphasise one thing. Let us have coordination among all these Funds so that a proper and adequate relief goes to all of them.

Then, I must say that the disbursements should be fair and speedy in nature. These are matters that must receive the attention of the Government. Let us also know the total amount envisaged by the Government that will be necessary for all these welfare measures for our Kargil soldiers.

MR. DEPUTY-SPEAKER: I do not know whether he has got all these details with him.

SHRI G.M. BANATWALLA : The hon. Minister has said that our soldiers have fought at great odds. Yes. It is because of the Government's delay in taking action that our soldiers had to sacrifice a lot of their lives and limb for which the Government is responsible.

MR. DEPUTY-SPEAKER: Shri Basudeb Acharia, are you withdrawing the Statutory Resolution moved by you?

SHRI BASUDEB ACHARIA : Yes; I am withdrawing it.

MR. DEPUTY-SPEAKER: Is it the pleasure of the House that the Resolution moved by Shri Basudeb Acharia be withdrawn?

The Resolution was, by leave, withdrawn.

THE FINANCE MINISTER (SHRI YASHWANT SINHA): Mr. Deputy-Speaker, Sir, I suppose it is admitted on all hands that the kind of national upsurge that we witnessed after the Kargil operations was unprecedented and it was as a result of that national upsurge that we received substantial contributions to the National Defence Fund. I have the figures with me here.

SHRI SOMNATH CHATTERJEE : What will happen to the amount that was donated to the Chief Ministers' Relief Fund?

SHRI YASHWANT SINHA: The Chief Ministers will use that amount.

SHRI SOMNATH CHATTERJEE : Will that donation also get the same tax relief?

SHRI YASHWANT SINHA: The Chief Ministers' Relief Fund and the Prime Minister's Relief Fund are separately dealt with under the Income Tax Act. To the best of my knowledge, they already have 100 per cent exemption.

But this fund, unfortunately, has only 50 per cent exemption. The simple thing that we did was that we brought the National Defence Fund at par with many other funds like the Army Welfare Fund, the Air Force Welfare Fund etc., where there is 100 per cent exemption under the Income Tax Act. So, we wanted to give 100 per cent exemption to this fund also.

Sir, as far as the collection of money to this fund is concerned, the total collection since inception of the National Defence Fund on 1st November, 1962 has been of the order of Rs.638.86 crore out of which Rs.400 crore have been collected during and after the Kargil operation. This is the scale of collection to this fund that Rs.238 crore was collected so far, throughout the history of this fund and Rs.400 crore has been collected as a result of the Kargil operations.

Sir, we have taken a number of steps to use this money for the welfare of the families of those who have been killed and also to those who have been injured in operation. I have all the figures with me here, but I do not want to take the time of the House. I will make only one point and that is that this Government has done more for the welfare of the families of those who have been killed and to those who have been injured on a scale which has been unprecedented and has never been attempted ever in the past. We have taken, in consultation with the Chief Ministers of many of the State Governments, in a Committee which was constituted by the Prime Minister, certain decisions of far-reaching importance to help these people.

SHRI SONTOSH MOHAN DEV : Mr. Deputy-Speaker, Sir, we have already had a very good debate. Let him not bring in new dimension to it.

SHRI YASHWANT SINHA: No; I am not trying to bring any new dimension to it.

SHRI SONTOSH MOHAN DEV : It is a good thing you have done. We approve it. Do not bring in a new dimension to it.

SHRI YASHWANT SINHA: No; I am not trying to do that. I am just responding to the points which have been raised by the hon. Members in terms of the facts and that those are the facts that I wanted to put before the House. This money will be utilised for the welfare of the defence forces for which it is meant.

SHRI K. P. SINGH DEO (DHENAKANAL): Mr. Deputy-Speaker, Sir, I would like to ask a clarification from the hon. Minister of Finance. The Kargil operation was named as 'Operation Vijay'. This was a code name given to this particular timeframe only. But our men and officers have been dying for the last 52 years and are not getting the same benefits as those who have died during the Kargil operation. Will these benefits be extended to those people who are fighting a low-intensity proxy war which is the same type of war which was fought in Kargil? We cannot have double standards for the people who are dying for the same cause.

SHRI YASHWANT SINHA: Sir, I would like to respond by saying that the benefits from this fund have not been restricted merely to the armed forces engaged in 'Operation Vijay'. It has been extended to Central para-military forces, State para-military forces which were operating in Jammu and Kashmir and even to civilians like porters etc., who have been killed in operation. The issue that has been raised by the hon. Member, Shri K.P. Singh Deo is also under the consideration of the Committee which has been constituted under the chairmanship of the Defence Minister.

MR. DEPUTY-SPEAKER: The question is:

"That the Bill further to amend the Income-tax Act, 1961, be taken into consideration."

The motion was adopted.

MR. DEPUTY-SPEAKER: The House shall now take up clause-by-clause consideration of the Bill.

The question is:

"That clauses 2 and 3 stand part of the Bill."

The motion was adopted.

Clauses 2 and 3 were added to the Bill.

MR. SPEAKER : The question is :

""That Clause 1 the Enacting Formula and Title were added

to the Bill.

The motion was adopted.

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

SHRI YASHWANT SINHA: Sir, I beg to move:

"That the Bill be passed."

MR. DEPUTY-SPEAKER: The question is:

"That the Bill be passed."

The motion was adopted.
