

14.50 hrs.

*The Lok Sabha re-assembled after Lunch at fifty minutes past
Fourteen of the Clock.*

(Mr. Deputy-Speaker *in the Chair*)

BIHAR VALUE ADDED TAX BILL, 2005

MR. DEPUTY-SPEAKER: The House shall take up Item Number 20. Shri Chidambaram to speak.

THE MINISTER OF FINANCE (SHRI P. CHIDAMBARAM): I beg to move:

"That the Bill to consolidate and amend the law relating to levy of tax on sales or purchases of goods in the State of Bihar and to provide for matters connected therewith or incidental thereto, be taken into consideration."

Sir, the Bihar Value Added Tax Bill, 2005 seeks to consolidate and amend the law relating to levy of tax on sale or purchase of goods in the State of Bihar and to provide for matters connected therewith or incidental thereto. This is a State-level Value Added Tax, which would replace the State Sales Tax being levied earlier under the Bihar Finance Act, 1981.

In fact, tax on sale or purchase of goods is a State subject under Entry 54 of the State List in the Seventh Schedule to the Constitution of India. As part of the tax reform process at the State level, it was decided in the Conference of Chief Ministers held in November 1999, to introduce VAT, replacing the earlier Sales Tax systems. An Empowered Committee of State Finance Ministers was also constituted on the recommendation of Chief Ministers in July 2000, *inter alia*, to monitor the process of introduction of VAT.

In the meeting of the Empowered Committee of State Finance Ministers held on 18th June, 2004, there was broad consensus to implement State level VAT with effect from 1st April, 2005. In fact, 23 States and UTs have already introduced State level VAT and the remaining States and UTs are expected to introduce VAT shortly.

In line with the decision of the Empowered Committee on the introduction of VAT on all-India basis, the Governor of Bihar promulgated Bihar Value Added Tax Ordinance, 2005 on 4th March, 2005, since the State Legislature was not in session at that time. Accordingly, VAT has been introduced in the State of Bihar with effect from 1st April, 2005. VAT is a modern, simple and transparent tax system, which has been found beneficial throughout the world.

As per provisions of article 213 of the Constitution of India, an Ordinance promulgated by the Governor during recess of State Legislature has to be laid before the Legislature of the State concerned and the same ceases to operate at the expiration of six weeks from the re-assembly of the State Legislature. On 7th March, 2005, the State of Bihar came under President's Rule under article 356 of the Constitution of India. As per article 356 of the Constitution of India, powers of the State Legislature of Bihar shall be exercisable by or under the authority of Parliament. Therefore, the Bihar Value Added Tax Ordinance promulgated by the Governor of Bihar has to be replaced by an Act to be passed by the Parliament.

This Bill seeks to achieve the above object. I commend and seek the support of the House.

MR. DEPUTY-SPEAKER: Motion moved:

"That the Bill to consolidate and amend the law relating to levy of tax on sales or purchases of goods in the State of Bihar and to provide for matters connected therewith or incidental thereto, be taken into consideration."

SHRI NIKHIL KUMAR (AURANGABAD, BIHAR): Sir, I rise to support the Bihar VAT Bill which seeks to replace the Ordinance that was promulgated in Bihar in March this year.

Sir, let me go through a bit of a history about the VAT. It was way back, some time in 1994, that this idea first germinated and even became the subject of some debate. It was then, in 1999 at the Conference of State Chief Ministers decided that serious action should be taken to introduce and then implement the VAT. The very next year, I think it was in June or July, 2000, an Empowered Committee of the State Finance Ministers was set up to monitor the progress in this regard. It is now nearly 11 years after the idea was first mooted that we are seeing the Bill being tabled. When I say 'the Bill being tabled', I am not confusing it with any Bill at the Central level but it is for the State of Bihar. But, it gives us a chance to recollect all that has happened in the past.

There are some obvious benefits of VAT. First of all, as of now, tax is levied from the stage of production of any article to the stage where it goes to the wholesaler and then from the wholesaler to the retailer. There are three stages. In this, a lot of, I would say, unsavoury actions take place, because of which there is a good deal of tax evasion. There is not much maintenance of records. It is because of this that it is likely to lead to tax evasion. Also, at present, the system is such that there are multiple taxes all over the country - different States have a variety of taxes. We even see the unusual spectacle of taxes being taxed. So, by introducing VAT, we hope that the whole system will be simplified and we will be doing what has been internationally accepted. It is a progressive system. It will also lead to, we hope, uniformisation of prices all over the country. It will prevent a situation wherein prices vary from State to State - in some States prices may be higher than that in other States and again leading to possibilities of unsavoury practices. But once it becomes a uniform policy throughout the country, it will be possible to have a national market. Once there is a national market in India, it will be easy to relate ourselves to the global market. Introduction of VAT is an important step towards globalising India. It is in this context that we should see the Bill that has been introduced here to

introduce VAT in the State of Bihar. We hope, it will lead to simplification of the tax structure in Bihar.

There may be a little misapprehension. There may be non-considerable misapprehension about this tax amongst traders and it is necessary to allay their fears. No doubt, they will be called upon to do a little more stocktaking and build a little more systematic record maintenance system. Since the entire world is now getting modernised and use is being made of advanced technology, I think that with the help of computers, it will be easier for traders to maintain their records even if they are not very big traders. As it is, the traders with an annual turnover of less than five lakh rupees are exempted from the VAT. So, only the traders having an annual turnover of more than five lakh rupees will be required to maintain these accounts. It is just proper that they do so. It will simplify matters. It will lead to prevention of tax evasion; it will lead to a more transparent system; and it will lead to uniformisation of prices all over the country and make India a national market.

15.00 hrs.

We also expect that this system will lead to greater mobilisation of revenues and it will increase Bihar's revenues. I need hardly mention that Bihar is a backward State with perhaps the lowest per capita income in the country and whose GDP is something like one-third of the national average. Therefore, if Bihar's revenues are increased, it will all be to the good. It should be the first step towards modernising and developing Bihar and so, the introduction of VAT is an important step.

At present, there is a little problem about the movement and sale of goods from one State to another, without attracting any unsavoury attention. Once this system is introduced, it will be possible to sell goods anywhere in the country. Hence, there should be no problem. I have seen the draft Bill and the requirement of setting up of check posts at different places within Bihar. It is a good provision. It should lead to greater checking of transport of goods or movement of goods, not only within Bihar, but from Bihar to outside the State and from outside the State to within Bihar.

It will all be good as far as Bihar's finances are concerned. This Bill also provides for maintenance of accounts, to which I have referred a little while ago. This is an important pre-condition for the success of this system. I find that in the Bill, there is a provision for checking of these accounts that have been maintained by the traders; and the accompanying penal provisions are quite adequate.

So, I think, this is a very progressive step and it is sheer coincidence that Bihar happens to be under President's Rule currently. Therefore, we have, in the Parliament, to see that this provision is passed. Therefore, it has been brought here and I feel happy in supporting this Bill and expect that it will be passed soon and we will have it in Bihar.

SHRI SWADESH CHAKRABORTTY (HOWRAH): Sir, I rise here to support the Bihar VAT Bill, 2005.

The empowered Committee constituted in July 2000 gave its final recommendation on 18th June 2004 in which all the Finance Ministers of all the States were present. But unfortunately, now some of them have backed out because of a political decision on the part of a political party, that is, the BJP; and it has created a problem. It is because VAT is to be introduced throughout the country simultaneously. Otherwise, the benefit of VAT will not go to our countrymen properly.

This Bill, the passage of which was the duty of the Bihar Assembly has come to us because of the constitutional obligation which has been stated by the Finance Minister. I think, we should support the Bill and all of us should support the Bill because it is for the benefit of the common people of Bihar and for the benefit of the common people of the country as a whole.

श्री आलोक कुमार मेहता (समस्तीपुर) : अध्यक्ष महोदय, बिहार मूल्यवर्धित कर विधेयक, 2005 पर चर्चा के लिए हम खड़े हुए हैं। बिहार में राष्ट्रपति शासन लागू है। मूल्यवर्धित कर विधेयक 18 जून, 2004 को लाया गया था। राज्य सरकार द्वारा सामानों के क्रय-विक्रय पर लगे वाणिज्यिक कर को एक रूप करके सम्पूर्ण देश में एक रूप कर प्रणाली स्थापित करने की दिशा में यह एक अच्छा प्रयास है। इसे 2005 में ही लागू करने का निर्णय लिया गया है। यह एक बहु-बिन्दु कर प्रणाली है जिसमें विपणन प्रणाली में विभिन्न स्तर पर विक्रय एवं क्रय मूल्य के अन्तर पर कर लगाया जाता है। पुरानी वाणिज्यिक प्रणाली 40-45 साल पुरानी रही है। लेकिन मूल्यवर्धित कर विधेयक के अन्तर्गत पूरी तरह से लागू करने के लिए, पूरे देश में कर प्रणाली में एकरूपता लाने के लिए इसे लाया गया था। जहां तक मेरी जानकारी है, इसके लिए जो उच्चाधिकार प्राप्त समिति बनाई गई थी, जिसके अध्यक्ष पश्चिम बंगाल के वित्त मंत्री माननीय असीम दास गुप्ता जी हैं, इन विसंगतियों को दूर करने के लिए कई मीटिंग्स हुईं, विभिन्न राज्यों में अपने ढंग से अपने राज्यों में लागू करने का काम किया गया लेकिन आज भी विसंगतियां कायम हैं। मैं माननीय वित्त मंत्री जी के इस कदम का स्वागत करता हूं जिससे कि असमान व्यावसायिक प्रतियोगियों पर अंकुश लगेगा और इंसपेक्टर राज का खात्मा होगा।

विश्व के 130 देशों में 'वैट' पहले से लागू है और उसका अच्छा परिणाम उन देशों में देखा जा रहा है। हमारी अपेक्षा है कि इस कर पद्धति के लागू होने से बिहार जैसा पिछड़ा और उपेक्षित राज्य देश के दूसरे राज्यों के साथ कदम मिलाने में सक्षम हो सकेगा। दिनांक 17 जनवरी को उच्चाधिकार प्राप्त समिति ने एक श्वेत-पत्र जारी किया था। माननीय मंत्री जी का ध्यान श्वेत-पत्र की ओर आकर्षित कराते हुए मैं कहना चाहता हूं कि राज्यों ने अपना लेजिस्लेचर उस श्वेत-पत्र के आधार पर नहीं बनाया। मेरी समझ है कि सरकार को एक मॉडल ड्राफ्ट जारी करना चाहिए ताकि उस मॉडल ड्राफ्ट के आधार पर सभी राज्यों में, लेजिस्लेचर में एकरूपता आए

और उसके अनुसार विसंगतियों को दूर किया जा सके। आज विसंगतियों की वजह से मूलवर्धित कर लगाने की योजना अपने उद्देश्यों से भटकती नजर आ रही है। आज का व्यापारी वर्ग, छोटा या बड़ा हो, सभी और यह हमारे विपक्षी दल के सदस्यगण जो आज सदन में नहीं हैं, वे तमाम लोग कुछ हद तक इन्हीं विसंगतियों और कुछ राजनीतिक कारणों से भ्रमित हैं, वे किंकर्तव्यमूढ़ हैं तथा वे इसे स्वीकार करने के लिए तैयार नहीं हैं। लेकिन हम कहना चाहते हैं कि इसका मूल उद्देश्य बिल्कुल सही रास्ते पर है और हम आशा करते हैं कि उन विसंगतियों को दूर किया जाए।

.(व्यवधान)

MR. DEPUTY-SPEAKER : Please conclude your speech.

श्री आलोक कुमार मेहता : सर, अभी दो मिनट में समाप्त कर रहा हूँ। चूंकि बिहार का विधेयक है, इसलिए बिहार के संदर्भ में दो शब्द और कुछ उदाहरण देना चाहता हूँ कि इस प्रणाली में 40 लाख से नीचे की बिक्री पर फ्लैट टैक्स रेट है। इस फ्लैट टैक्स रेट के अनुसार बिहार में वह टैक्स रेट 1 प्रतिशत होगा जबकि पश्चिम बंगाल में 0.25 प्रतिशत लागू है। नवम्बर, 2004 में वैट लागू होने की वजह से राज्यों को संभावित राजस्व नुकसान की भरपाई करने की सहमति बनी थी और वित्त मंत्री जी ने राज्यों को तीन वर्षों तक भरपाई करने का वायदा किया था। हम आशा करते हैं कि बिहार के सम्बन्ध में इस दिशा में उसी वायदे के अनुरूप कदम उठाया जाएगा। 25-26 अप्रैल, 2005 को एक उच्चाधिकार प्राप्त समिति का गठन किया गया था जिसमें उसी माह की 30 तारीख तक विसंगतियों का सुधार करने सम्बन्धी अधिसूचना जारी करने का सभी राज्यों द्वारा निर्णय लिया गया था। लेकिन वह अधिसूचना आज तक जारी नहीं हुई है जिसकी वजह से ये विसंगतियाँ आगे भी बरकरार रहेंगी। इसलिए हम चाहते हैं कि इस दिशा में सभी राज्यों को आपकी तरफ से निर्देश दिया जाए और उच्चाधिकार प्राप्त समिति द्वारा इस दिशा में कड़े निर्णय लेने की आवश्यकता है।

महोदय, मैं यह भी कहना चाहता हूँ कि वैट के सम्बंध में जो डाक्युमेंटेशन प्रोसेस है, वह बहुत लम्बा और जटिल है। जब तक इसे कम्प्यूटराइज्ड मेथड से नहीं भरा जाएगा, डाक्युमेंटेशन नहीं किया जाएगा, तब तक छोटे-छोटे व्यापारियों को इस धारा में शामिल नहीं किया जा सकता है। इसलिए मैं आपसे गुजारिश करूंगा कि इसकी डाक्युमेंटेशन प्रोसेस को आसान किया जाए, तभी छोटे-छोटे व्यापारियों को इसमें शामिल करने में आसानी होगी और टैक्स स्पैन को बढ़ाया जा सकेगा।

इन्हीं शब्दों के साथ मैं इस विधेयक का स्वागत और समर्थन करता हूँ और मैं अपनी बात समाप्त करता हूँ।

MR. DEPUTY-SPEAKER: I request the hon. Minister Shri P. Chidambaram to reply to the debate.

THE MINISTER OF FINANCE (SHRI P. CHIDAMBARAM): Sir, I am grateful to the hon. Members Shri Nikhil Kumar, Shri Chakraborty and Shri Alok Kumar for extending their support to this Bill.

I am grateful to Shri Nikhil Kumar who explained the concept of VAT and took the House through the provisions of the Bill. I do not think I could have done better. I think he has clearly explained the philosophy behind VAT and what this Bill intends to achieve.

VAT is a modern tax system. It is not new to India. We have today excise duty, which is, in effect, a tax on value addition. It is on manufacture. When excise duty is levied in successive stages, the duty paid is MODVATed against the duty payable. So, if in the first stage a manufacturer pays a duty of, say, hundred rupees and in the second stage, after value addition, the duty that is calculated turns out to be Rs.200, he will take credit for the hundred rupees he has paid and then pay the hundred rupees. In fact, the same principle is being applied to sales tax.

The drawback or deficiency in the current sales tax system is that it is a cascading tax. Since inputs suffer tax, the components made out of the inputs suffer sales tax, then finished goods made of components suffer sales tax, the tax gets cascaded. Therefore, the consumer has to bear a much heavier burden of duty by way of sales tax. The world over, by one reckoning, something like 130 countries have a tax which is either a Value Added Tax or a GST.

A lot of people in this country today travel to England and Europe. In every European country, there is VAT. Nobody even thinks twice about it. Nobody even asks what this animal called VAT is. You pay VAT. Then, if your purchases have gone beyond a certain limit, you come back to the airport three hours earlier and ask for the refund of your VAT. It is because you are taking it out of the country. VAT is a well-established tax. Nobody blinks when he is asked to pay VAT in any European country. When VAT was introduced in this country, unfortunately, because of lack of understanding, because of some genuine apprehensions there was a lot of protest. I must compliment the Chief Ministers of States who in a Conference resolved that VAT would be introduced. I must compliment the very bold decision they took to appoint an Empowered Committee. I think this Empowered Committee is a very novel innovative mechanism and the success that this Empowered Committee has achieved in VAT, I believe it can be replicated in some other areas of administration. There are a number of areas where the Central Government and the State Government have concurrent jurisdiction or sometimes even overlapping jurisdiction. In these areas, in order to evolve a national consensus and a national plan of action, I think the mechanism of an Empowered Committee can be usefully adopted.

I wish to pay tribute to all the Finance Ministers of all the States who have laboured through seven years and held something like 82 meetings so far to arrive at a stage where India can proudly say, 23 States and Union Territories have introduced VAT on 1st April. I, especially, want to record my grateful appreciation for Dr. Asim Dasgupta, Finance Minister of West Bengal who tirelessly worked through the last seven years to guide the deliberations of the Empowered Committee. Sir, I would also like to thank Mr. Siddiqui, the then

Finance Minister of Bihar who was very supportive of VAT and who extended tremendous support to us in Empowered Committee meetings while we had a dealing with VAT.

I think there are only one or two questions, which are to be answered. Will the States suffer a loss? No. In RE 2004-05, Bihar reported Sales Tax collection of Rs. 2,400 crore. In BE 2005-06, Bihar is estimating Rs. 2,700 crore through the VAT which is replacing Sales Tax. Therefore, there is no loss of revenue.

Secondly, the question comes about compensation. The Cabinet has approved a compensation formula. In fact, this formula was recommended by the Empowered Committee. The Central Government has accepted that compensation formula *in toto*. We will compensate 100 per cent of any loss in the first year, 75 per cent in the second year and 50 per cent in the third year. Let me assure you that it is most unlikely that there would be a loss. Haryana is reporting gain though VAT. I read a statement by the Finance Minister of Kerala - although one swallow does not make a summer - the Finance Minister of Kerala reported that in April, 2005, these VAT revenues are running higher than April, 2004 Sales Tax revenues.

Shri Alok Kumar Mehta spoke about a notification, which has not been issued. I am not sure what he had in mind. The Empowered Committee in its meeting on 26th April, 2005 decided to amend the earlier recommended VAT rate on certain items. It was decided that all the States would notify the revised rates by the end of April. This notification has not been issued in Bihar, presumably because this Bill is pending. As soon as this Bill is passed, I would advise the Bihar Government to issue that notification.

Sir, about compounding rate, the Empowered Committee's recommendation was that the compounding rate should not be more than four per cent. Now, Bihar has fixed it at one per cent. Most States have fixed it at one per cent. It is true that West Bengal has fixed it at 0.25 per cent. But frankly, the rate is so small that the apprehension of trade diversion is really misplaced. I would like to tell you why it is so. 'Compounding' is available for anyone above the threshold, that is, Rs. 5 lakh up to Rs. 50 lakh. Anyone, who has a turnover

above Rs. 5 lakh up to Rs. 50 lakh, is not a big trader; he is perhaps a smaller or medium-level trader. He probably trades within the State. It is most unlikely that somebody from Bihar will shift his entire business to Bengal. Will he shift his business from Bihar to Bengal just because he will gain 0.75 per cent? Now, what is 0.75 per cent of Rs. 50 lakh. 0.75 per cent of Rs. 50 lakh will be about Rs. 35,000. Nobody is going to shift his business from a State where he grew up, where he established his business, where his family is and where his relatives are. He is not going to shift his business from Bihar to Bengal just because he is going to gain Rs. 30,000 or Rs. 35,000. I do not think anything really matters on that. The Compounding rate has been left to the State Governments. The State Government of West Bengal has fixed it at 0.25 per cent. I am sure, in a few months, Dr. Asim Dasgupta will bring it up to 0.1 per cent. He also needs to collect revenue like any other Finance Minister. I do not think that is a major issue.

Sir, I just want to take one or two more minutes to allay some apprehensions of traders. Some trade organisations are still protesting against Valued-Added Tax (VAT). The protest, to some sort, has come down. Many trade organisations have recognised the utility of VAT. My appeal to these trade organisations is this. Now, 23 States have come on to VAT and there is pressure on other States from the industry, from trade to come to VAT. What is the purpose of continuing these protests? We have set up an Empowered Committee. It is chaired by the Finance Minister of a State. He himself is an economist. He has travelled throughout the length and breadth of this country meeting the traders' organisations. He is open to suggestions. The Empowered Committee is open to making necessary changes. It has made changes as recently as I said on 26 April, 2005. So, if any section of the traders has any genuine difficulty, they must meet with the Empowered Committee, they must meet with the Expert Committee, which is available to advise them and to try to resolve their differences.

I do not mind if somebody burns my effigy. That is not very material. But why do they burn the effigy of the Prime Minister also? What is the Central

Government doing? The Central Government is facilitating. We are simply providing a place for the Empowered Committee to meet. I think, the Delhi Government is providing the lunch. That is all that we are doing. It is the Finance Ministers of the States who are deciding all these things. It is a major step in cooperative federalism. The Finance Ministers of the States, with the full support of the Central Government, are bringing about the single most important tax reform in independent India. Let me tell you, Sir, this is more important than direct tax reform; this is more important than indirect tax reform. This is the single biggest tax reform in India.

I would appeal to that section of the trader community, which is persisting with these protests, to please give up these protests, come and sit with the Empowered Committee, discuss with them, sit with the Finance Minister of their State and sort out these problems. After all, trade is the lifeline of any community. Without trade, there cannot be production. Without trade, there cannot be consumption. Trade is what keeps an economy going. Traders should not go on strike; traders should not go on hartal. These are all rather outdated methods, especially when major policy decisions of such seminal importance are taken. Traders must see that there is a lot of merit in the law, lot of merit in the new tax, and they must learn to support it.

Sir, I, once again, would appeal to traders, that section of the traders which is still continuing to protest to give up their protest and join the national mainstream which is now committed to implement VAT throughout the country. I am not disappointed that some States have not yet come on to the VAT system. If we have waited for 57 years, we can wait for one or two more months, but sooner the States come, the better. In this regard, I commend the then Government of Bihar which supported VAT. In fact, the then Government of Bihar showed greater foresight and greater understanding of the situation than some other State Governments. In particular, I would appeal to Rajasthan, Gujarat, Uttar Pradesh, Madhya Pradesh and Tamil Nadu, which are important States, to come on to VAT system quickly and sooner they come, they will realise that they have benefited from a modern, simple and transparent tax system.

श्री राम कृपाल यादव (पटना) : उपाध्यक्ष महोदय, अन्य प्रदेशों की तरह बिहार में भी व्यापारिक तबके के लोग इसका विरोध कर रहे हैं। कई ऐसे नए कानून लागू किए जा रहे हैं जिससे व्यापारियों के मन में बहुत सारी शंकाएं और गलतफहमी पैदा हो गई हैं। मेरा निवेदन है कि व्यापारियों के मन में जो शंकाएं और आशंकाएं हैं कि उन्हें सजा मिलेगी और परेशानी का सामना करना पड़ेगा, मैं खास तौर पर बिहार की बात कर रहा हूं, सरकार अपने स्तर से प्रयास करके उसे क्लैरिफाई क्यों नहीं करती है क्योंकि यह उनके फायदे की बात है और राज्य, देश हित की बात है। बहुत सारे व्यापारी वैट कानून को समझ नहीं पाए। उनको विस्तार से समझाने के लिए क्या सरकार पहल करेगी? क्या सरकार उन तमाम व्यापारियों के साथ बात करना चाहेगी? सरकार बिहार के व्यापारियों के मन की आशंकाओं को दूर करे जिससे वे उसे स्वेच्छा से स्वीकार करें। क्या सरकार इसके लिए प्रयास करेगी?

SHRI P. CHIDAMBARAM: Sir, I will answer that question. Please give me a minute.

The Empowered Committee has taken a decision that the punishment provisions in the Act would not be applied for about six months or so. Nobody is going to be penalised if he makes a mistake in the first few months. Therefore, let not the trading community be afraid that the VAT authority is going to come and throw them into jail. We are not going to invoke these penal provisions. This is a new tax and people must learn to apply this tax. There will be some mistakes. But I want to send this message very clearly that all the State Finance Ministers have told me and they told themselves that they would not invoke these penal provisions for at least six months. Therefore, there is no need to fear on that score. If they want to discuss, the Bihar trading community is most welcome to come and discuss this with the Bihar officers, with the Empowered Committee, with the Expert Committee, which I have set up, with the Secretary of the Empowered Committee, who is an expert on this, with my Advisor, who is an expert on VAT. Therefore, these are all people available round the clock and I am willing to send these people to Patna to meet with any section. Therefore, let

there be no fear. Let them come and have an open and frank discussion on any of the genuine problems.

श्री राम कृपाल यादव : उपाध्यक्ष महोदय, जैसा कहा गया कि सचमुच आपके पास समय नहीं है। आपने कमेटी इम्पावर्ड कर दी है। व्यापारी दिल्ली आकर आपसे बात करना चाहें तो क्या आप उन्हें समय दे पाएंगे?

SHRI P. CHIDAMBARAM: Yes, they can come.

MR. DEPUTY-SPEAKER: The question is:

"That the Bill to consolidate and amend the law relating to levy of tax on sales or purchases of goods in the State of Bihar and to provide for matters connected therewith or incidental thereto, be taken into consideration."

The motion was adopted.

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

The question is:

"That clauses 2 to 100 stand part of the Bill."

The motion was adopted.

Clauses 2 to 100 were added to the Bill.

Schedules I to V were added to the Bill.

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

SHRI P. CHIDAMBARAM: I beg to move:

"That the Bill be passed."

MR. DEPUTY-SPEAKER: The question is:

"That the Bill be passed."

The motion was adopted.