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Title: Motion for consideration of the National Tax Tribunal (Amendment) Bill, 2007 (Motion Adopted and Bill Passed, Statutory Resolution not moved).

MR. DEPUTY-SPEAKER: The House will now take up item Nos. 20 and 21 together. Prof. Rasa Singh Rawat, Shri Prabodh Panda, Shri Bachi Singh Rawat, Shri Varkala Radhakrishnan, Prof. Vijay Kumar Malhotra, Shri Santosh Gangwar, Shri Girdhari Lal Bhargava, Shrimati Sumitra Mahajan and Shri Suresh Prabhu – not moving.

...(Interruptions)

THE MINISTER OF LAW AND JUSTICE (SHRI H.R. BHARDWAJ): I beg to move:

"That the Bill to amend the National Tax Tribunal Act, 2005, be taken into consideration."

The National Tax Tribunal Act, 2005 provides for adjudication by the National Tax Tribunal of disputes with respect to levy, assessment, collection and enforcement of direct taxes....(Interruptions)[\[MSOffice1\]](#)

It also provides for adjudication by that Tribunal of disputes with respect to the determination of the rates of duties of Customs & Central Exercise on goods and the valuation of goods for the purpose of assessment of such duties as well as in matters relating to levy of tax on service, in pursuance of Article 323B of the

* Published in the Gazette of India Extraordinary, Part-II, Section-2, dated 19.3.07

Constitution. ...(Interruptions) The Act was brought into force by the notification of the Government of India S.O. 1826(E) on 28th Decembger, 2005. ...(Interruptions)

The said Act was challenged by Writ Petitions filed in various High Courts throughout the country. ...(Interruptions) Interim orders restraining the Union of India from constituting the National Tax Tribunal were passed by various High Courts including High Court of Bombay, Orissa and Punjab & Haryana. ...(Interruptions) In order to consolidate all the Writ Petitions, a Transfer Petition No. 92/2006 was filed on 2nd February in the Hon. Supreme Court. ...(Interruptions) The Supreme Court after hearing the arguments passed an order on 9th January, 2007 observing that the Court would examine the matters after such amendments as the Government may think appropriate are made in the said Act and the matters are mentioned, and reserving the liberty to the Government to mention the matter for listing after the amendments in the provision of the Act are made. ...(Interruptions) Keeping in view the observations of the Supreme Court, the Government considered it necessary to amend the Act by promulgating the National Tax Tribunal (Amendment) Ordinance 2007 so that necessary steps to constitute the National Tax Tribunal may be taken. â€¦ (Interruptions) Accordingly, the National Tax Tribunal (Amendment) Ordinance, 2007 has been promulgated on 29th January, 2007. ...(Interruptions)

The National Tax Tribunal (Amendment) Ordinance, 2007 is now proposed to be replaced by the National Tax Tribunal (Amendment) Bill, 2007. ...(Interruptions) It is proposed to amend the following provisions of the National Tax Tribunal Act, 2005. ...(Interruptions)

- (i) Sub-section (5) of Section 5 is proposed to be amended to provide that no Member of National Tax Tribunal shall be transferred by the Central Government without the "concurrence" of the Chairperson. ...(Interruptions)
- (ii) Sub-section (2) of Section 6 of the Act is proposed to be amended so as to reduce the qualifying period of Member of Income Tax Appellate Tribunal and of the Custom, Excise & Service Tax Appellate Tribunal for appointment as Member of the National Tax Tribunal from seven years to five years; ...(Interruptions) and
- (iii) Sub-section (1) of Section 13 is proposed to be amended to provide that a party may either appear in person or authorize Chartered Accountant or legal practitioner to appear before the Tribunal. ...(Interruptions)

I would request the hon. Members to consider and pass the Bill.

MR. DEPUTY-SPEAKER: The question is:

"That the Bill to amend the National Tax Tribunal Act, 2005, 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 5 stand part of the Bill."

The motion was adopted.

Clauses 2 to 5 were added to the Bill.

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

SHRI H.R. BHARDWAJ: I beg to move:

"That the Bill be passed."

MR. DEPUTY-SPEAKER: The question is:

"That the Bill be passed."

The motion was adopted.

...(Interruptions)