

Sixteenth Loksabha

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Title: Statutory resolution re: disapproval of central goods and services tax (extension to jammu and kashmir) ordinance, 2017,

Central goods and services tax (extension to jammu and kashmir) bill, 2017,

Statutory resolution re: disapproval of integrated goods and services tax (extension to jammu and kashmir) ordinance, 2017

And

Integrated goods and services tax (extension to jammu and kashmir) bill, 2017

HON. DEPUTY-SPEAKER: Now, the House will take up Item Nos. 20 to 23 together.

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Sir, I beg to move:

“That this House disapproves of the Central Goods and Services Tax (Extension to Jammu and Kashmir), Ordinance, 2017 (Ordinance No. 3 of 2017) promulgated by the President on 8th July, 2017”.

THE MINISTER OF FINANCE, MINISTER OF CORPORATE AFFAIRS AND MINISTER OF DEFENCE

(SHRI ARUN JAITLEY): Sir, I beg to move*:

“That the Bill to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir, be taken into consideration.”

SHRI ADHIR RANJAN CHOWDHURY : Sir, I beg to move:

“That this House disapproves of the Integrated Goods and Services Tax (Extension to Jammu and Kashmir), Ordinance 2017 (Ordinance No. 4 of 2017) promulgated by the President on 8th July, 2017.”

SHRI ARUN JAITLEY: Sir, I beg to move* :

“That the Bill to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir, be taken into consideration.”

These amendments are really formal but in larger national interest. The Goods and Services Taxes were introduced by a legislative process by which we first amended the Constitution of India. Under the Constitution, two sets of amendments were made. One was taking away the power of the Central Government in the Central List to impose certain kinds of taxes which were to be provided under the GST. Thereafter, a certain category of taxes to be levied by the States was also taken away. Then both the Central and State Governments together, by pooling in their taxation sovereignty, created the Goods and Services Tax Council. The power to decide rates, levy and other decision vested in them. Even the draft of the legislations which the Parliament and the State Assemblies have passed was prepared by the GST Council and the rates have been decided by them. But then because of the provisions of article 370, the Constitution Amendment was applicable to the whole country except to the State of Jammu and Kashmir.

Therefore, Jammu and Kashmir, under their Constitution, had to separately undergo a legislative process. Jammu and Kashmir went through that legislative process and finally passed a Resolution in their State Assembly and then brought in a relevant legislation by virtue of which they passed their own the State GST Act.

However, corresponding changes had to be made in the Central GST Act and the Integrated GST Act because the Acts which we had passed, at various points, had said that the Act will be applicable to the whole country except the State of Jammu and Kashmir. Once the State of Jammu and Kashmir integrated itself with the GST mechanism, the first Bill, which is the Central Goods and Services (Extension to Jammu and Kashmir) Act, itself had various provisions. The effect of all these provisions in effect is that these are language changes. Wherever we have mentioned inapplicability to the State of Jammu and Kashmir, that is being deleted because now the CGST Act will also apply to the State of Jammu and Kashmir.

Similarly, in the IGST Act, similar corresponding changes have been made which are necessary upon the integration of the State GST into the Central GST so that they can become a part of the IGST chain itself.

These are formal amendments which are required to the CGST Act and SGST Act recognising the fact that the State of Jammu and Kashmir is integrated and therefore, in pursuant to that integration, the exemption that we have carved out for the State is intended to be taken away.

It is a very fortunate development because it brings about the economic integration of the whole country and it is in the larger interest, I may say, of both consumers and traders as also the Government of Jammu and Kashmir. It is in their larger interest because of one reason. If they did not integrate with the national GST, then for goods sold in the State which are manufactured outside the State, they would not get the benefit of input credit. That would mean that at the interim stage, some taxes have been paid on which they would not get credit and on the final product, they will be paying their entire tax for a second time.

Inherently, that would have made every product in the State of Jammu and Kashmir costlier. The consumers would have had to pay more.

Similarly, the traders would have felt that their trade will be shrunk because people would have preferred to buy outside the State rather than within the State because the products outside the State would have become cheaper itself. The State itself benefits because this will also impact on the revenue of the State itself.

Jammu and Kashmir is a consumption-oriented State and not a manufacturing State. Being a consumer State, and GST being a destination tax, on first principles itself it is clear that their revenue also will increase.

Therefore, in every sense, I think, the people, the Government, the Assembly needs to be complimented for having taken this decision for having integrated, in the larger interest of its people, the GST into the national process itself.

With these few words, I move both these Bills.

SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR): Sir, actually I was under the impression that today the Banking Regulation (Amendment) Ordinance, 2017 will be taken up. But suddenly this one has come up.

Shri Jaitley, I am very much in agreement with you that the entire country should be integrated into the national tax regime. There is no doubt about it. But you have to ponder over as to why your Government is frequently taking recourse to the Ordinance route. Today, the entire legislative business is fraught with Ordinances, like Banking Regulation (Amendment) Ordinance, CGST Ordinance, IGST Ordinance, and the Punjab Municipal Corporation Law (Extension to Chandigarh) Amendment Ordinance. So, in the history of parliament today can be recognized as the 'Day of Ordinance'.

I think Shri Jaitley has been oscillating between ordinance and ordinance. You are the proponents of new ideas. Every time you are pleading for a new idea. Earlier, you were busy attacking scathingly the UPA Government as a Government of 'policy paralysis' and 'tax terrorism'. But I feel that your Government is undergoing 'policy dialysis' coupled with 'spasmodic catharsis' leading to 'economic stasis'. That is why you are always taking recourse to Ordinance route.

Of course, there is a provision in our Constitution that under Article 123 you may resort to Ordinance route. But it is not at all flattering. It is because when we are living in a democracy, when we are having access to Parliament, we should not frequently resort to Ordinance route. Here lies the problem. You have failed to impress upon the State Government of Jammu and Kashmir to get incorporated in the national tax regime which started rolling out from 1st July. We had an ostentatious celebration with regard to that. But before that the heaven of India, called Kashmir, has not been incorporated in your dream project, which you describe as 'One Nation One Tax'. However, I beg to differ with you that in spite of brouhahas, it cannot be called 'One Nation one Tax'. The fact remains that nearly 50 per cent of our GDP still remains out of the ambit of the GST. That is why I beg to differ a little with you.

Jaitleyji, you are a legal luminary along with Shri Ravi Shankar Prasad also. You must be aware that under the Instrument of Accession, Kashmir Valley was integrated with India and the procedure for amendment of the Constitution of Jammu and Kashmir has been clearly elaborated that the provisions of Article 368 of the Constitution of India are not applicable for the amendment of the Constitution of Jammu and Kashmir. While an Act of Parliament is required for the amendment of any provision of the Constitution of India, the provision of the State Constitution of Jammu and Kashmir except in those cases relating to the relationship of the State with the Union of India may be amended by an Act of the Legislative Assembly of the State passed by a majority of not less than two-thirds of its membership. But if such an amendment seeks to affect the Governor or the Election

Commission, it shall have no effect unless the law is reserved for the consideration of the President and receives his assent. It is also to be noted that no amendment to the Constitution of India shall extend to Jammu and Kashmir unless it is extended by an order of the President under Article 370 (1). So, rightly your Government has followed it in Jammu and Kashmir. But given the sensitivity of the Jammu and Kashmir region, I think you should have better prepared yourself before introducing this tax regime. ... (Interruptions) अभी कुछ नहीं हुआ, होने वाला है।... (व्यवधान) जैसे कल जेटली साहब कह रहे थे कि नोटबंदी के चलते सारे कश्मीर में टेररिज्म खत्म हो गया।... (व्यवधान)

HON. DEPUTY SPEAKER: You come to the subject.

श्री अधीर रंजन चौधरी : पहले आप कहते थे कि नोटबंदी के चलते टेररिज्म खत्म होगा, नक्सलिज्म खत्म होगा, करप्शन खत्म होगा, लेकिन आज आप बोलने लगे हैं कि नोटबंदी के चलते पत्थरबाजी खत्म हो गयी। इसका मतलब आपने अपना रवैया बदल लिया।... (व्यवधान) कल आपने यह कहा था।... (व्यवधान)

जेटली साहब, मैं आपकी सराहना करता हूँ। लेकिन, कश्मीर घाटी में आज जो हमारे सिक्क्यूरिटी फोर्सों हैं, जिनकी सराहना होनी चाहिए, जिनकी क्राबिलियत पर आज कश्मीर घाटी में हम लोग हिन्दुस्तान के फ्लैग को फहरा रहे हैं, उन सिक्क्यूरिटी फोर्सों के ऊपर आपने कुछ नहीं कहा। Yes, the demonetisation certainly has an adverse effect on the terrorist activities. But it is yet to be ascertained in view of its efficacy. क्योंकि जो सिक्क्यूरिटीज कैजुअल्टीज़ हैं, वह जो कश्मीर घाटी में हो रहा है, वह हमारे लिए अच्छा नहीं है। मैं अपनी फौज तथा सिक्क्योरिटी पर्सनल पर गर्व अनुभव करता हूँ। आज जिस तरीके से कश्मीर घाटी में टेररिस्ट के खिलाफ एक के बाद एक हमारी उपलब्धि हासिल हो रही है, इसके पीछे हमारे बहादुर जवान हैं, जिनको वहाँ पर तैनात किया गया है। हम सभी उनके प्रति आभारी हैं।

सर, मैं यह बात इसलिए कह रहा हूँ कि कश्मीर घाटी के लोगों को एक आइडेंटिटी की क्राइसिस है। उनके मन में यह शंका होती है कि जीएसटी और सीजीएसटी के चलते अनुच्छेद 370 के तहत जो उनका स्पेशल स्टेट्स है, उस स्पेशल स्टेट्स को कोई हानि न पहुंचे। इस संबंध में आपको क्लारिफाई करना चाहिए। अंडर सेक्शन 5 जो उनका अपना फिसकल इकोनॉमी है और अंडर सेक्शन 12 जो उनको टैक्स लेवी करने का अलग से अथॉरिटी है, वे सोचते हैं कि ये सारे सेक्शंस उनके हाथ से निकल जाएंगे और आगे हमें दिक्कतों का सामना करना पड़ेगा। आप जानते हैं कि हिन्दुस्तान में जम्मू-कश्मीर ही एक ऐसा स्टेट है, जहां सर्विस तथा गुड्स टैक्स दोनों को सूबे की सरकार लेवी कर सकती है। यह सुविधा हिन्दुस्तान के दूसरे राज्यों में नहीं है, जैसे सर्विस टैक्स की सुविधा किसी स्टेट गवर्नमेंट की नहीं है। यह सुविधा सिर्फ कश्मीर घाटी में है। यह उन लोगों का अप्रिहेंसन है कि अनुच्छेद 370 की स्पेशल स्टेट्स और फिसकल आटोनोमी खत्म हो जाएगी।

So, you should strive hard to allay the apprehensions of the common people there. When this issue was raised in Jammu and Kashmir, there was a severe agitation. The Government there is being run by you and the PDP. They had resorted to repressive measures to muzzle the voices of the common people.

Therefore, you should strive hard to allay their apprehensions and fears and see that the special status, the fiscal autonomy and other facilities are enjoyed by the people of the Valley. These things should never be compromised.

Sir, being Members of Parliament, we act like a conveyor belt. So, the apprehensions and misgivings of the common people need to be conveyed to the authority concerned ... (Interruptions)

मैं श्री जेटली जी से जानना चाहूंगा और माननीय वित्त मंत्री जी इस विषय पर ध्यान दें कि जम्मू-कश्मीर घाटी के लोगों के मन में ऐसी कोई शंका न हो। उनकी शंका को दूर करने के लिए सरकार को जो पहल करना चाहिए, उसे कीजिए।

In the history of the world, money has suppressed people in one of the two ways. Either it has been very abundant and very unreliable or, it is reliable and very scarce... (*Interruptions*)

HON. DEPUTY-SPEAKER: Motions moved:

“That this House disapproves of the Central Goods and Services Tax (extension to Jammu and Kashmir), Ordinance, 2017 (Ordinance No.3 of 2017) promulgated by the President on 8th July, 2017.”

“That this House disapproves of the Integrated Goods and Services Tax (Extension to Jammu and Kashmir), Ordinance, 2017 (Ordinance No. 4 of 2017)promulgated by the President on 8th July, 2017.”

AND

“That the Bill to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir, be taken into consideration.”

“That the Bill to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir, be taken into consideration.”

श्री जुगल किशोर (जम्मू) : आदरणीय उपाध्यक्ष महोदय, मैं आपका आभार प्रकट करना चाहता हूँ, क्योंकि आपने मुझे इस महत्वपूर्ण बिल पर बोलने का मौका दिया। मैं अपने लोकप्रिय प्रधान मंत्री श्री नरेन्द्र भाई मोदी जी तथा माननीय वित्त मंत्री श्री अरुण जेटली जी का भी आभार प्रकट करना चाहता हूँ।

महोदय, इन्होंने बहुत ही मेहनत तथा लगन के साथ इस बिल को तैयार किया और देश को समर्पित किया। हम "एक देश - एक कर' के नाते आर्थिक दृष्टि से जरूर मजबूत होंगे, लेकिन देश को एकजुट करने में भी एक भाव पैदा होता है। जो व्यापारी पहले कई टैक्स देते थे, इससे उनको परेशानी आती थी। उनको इससे मुक्ति तो मिली ही है, इसके साथ-साथ ही देश भर में इस बिल की प्रशंसा भी हुई है। दुनिया इस बात के लिए हैरान है कि भारत की सरकार नरेन्द्र भाई मोदी जी के नेतृत्व में एक के एक ऐतिहासिक कदम उठाती जा रही है और एक के बाद एक साहसिक फैसले वह लेती जा रही है। इसका लाभ देश के साथ-साथ जम्मू-कश्मीर को भी मिले, इसलिए यह विधेयक यहां पर पेश किया गया है, मैं इसके समर्थन में बोलने के लिए खड़ा हुआ हूँ।

मैं जम्मू-कश्मीर में बीजेपी और पीडीपी की सरकार का आभार प्रकट करना चाहता हूँ, जिन्होंने काफी रुकावटों के बाद जीएसटी को पास किया और देश की आर्थिक क्रांति में कदम के साथ कदम मिलाते हुए आगे बढ़े। यह राज्य में बीजेपी एवं पीडीपी के साथ रहते संभव हुआ है। राज्य में जीएसटी के मुद्दे पर भाजपा की सकारात्मक और रचनात्मक भूमिका की सराहना राज्य के सभी लोगों द्वारा की जाती है। यह वास्तव में लोगों की आवाज की जीत है। नये जीएसटी शासन के चलते राज्य की प्रगति के रास्ते चौड़े हुए हैं, खुले हैं और राज्य के राजकोष की स्थिरता के लिए दरवाजे खोल दिए गए हैं।

महोदय, मुझे लगता है कि राज्य कैबिनेट ने 101वां संवैधानिक संशोधन अपनाने के लिए सहमति देकर महान राष्ट्रीय सेवा की है। यह भारत के महामहिम राष्ट्रपति द्वारा संवैधानिक आदेश पारित करने में अग्रणी है और मेरा मानना है कि राज्य में आने वाले अधिक धन के साथ लोग लाभान्वित होंगे। राज्य को उपभोक्ता अवस्था का लाभ उठाने के लिए सब कुछ पर्याप्त होगा, क्योंकि अधिकांश लाभ राज्य के उपभोक्ताओं को मिलेगा।

जम्मू-कश्मीर सरकार ने माननीय नरेन्द्र भाई मोदी, केन्द्र सरकार के साथ कदम के कदम मिलाते हुए आगे बढ़ने का जो निर्णय लिया है, इसकी पूरे विश्व में, पूरे जम्मू-कश्मीर में सराहना की जा रही है। इससे जम्मू-कश्मीर के लोग खुश हैं। कुछ लोगों को छोड़कर इस ऐतिहासिक बिल के साथ पूरा जम्मू-कश्मीर खड़ा था। यह बात जरूर है कि इस बिल के माध्यम से कुछ लोगों को आइना दिख गया। मुट्टी भर एंटी नेशनल और सेपरेटिस्ट और पत्थरबाजों को सपोर्ट करने वाले जो लोग हैं, वे शायद नहीं चाहते थे कि जीएसटी के माध्यम से हम मुख्य धारा में जुड़ें।

जम्मू-कश्मीर में जीएसटी लागू न हो, इसके लिए प्रयास किए गये। यहां पर जो वक्ता अभी बोल रहे थे, इनके सहयोगी और इनके द्वारा कई रोकें वहां पर लगाने का प्रयास किया गया, लेकिन वहां के लोगों ने इसका सहयोग किया और वहां की कैबिनेट ने यह निर्णय लिया और इस बिल को पास किया। जो लोग इस बिल को पारित नहीं करवाना चाहते थे, जो पत्थरबाजों को अपने हक की लड़ाई बताते हैं। जम्मू-कश्मीर में पहले जो सरकारें रही हैं, वे प्रदेश हित में, समाज हित में काम नहीं करती थीं, स्वार्थ की राजनीति करती थीं। स्वार्थ की राजनीति के मद्देनजर आपने देखा होगा कि जम्मू-कश्मीर के हालात क्या है, आज क्या हैं, इससे पहले क्या थे, आर्थिक दृष्टि से जम्मू-कश्मीर कितना आगे बढ़ा है? आज तक जम्मू-कश्मीर अपने पैरों पर खड़ा नहीं हो सका। समाज हित में ये कदम पहले उठाये गये होते तो जम्मू-कश्मीर के हालात आज ऐसे नहीं होते और जम्मू-कश्मीर अपने पैरों पर खड़ा होता।

उपाध्यक्ष महोदय, इस ऐतिहासिक बिल के पास होने से जम्मू-कश्मीर की तरक्की होगी और आर्थिक दृष्टि से मजबूत होगा, वह किसी पर निर्भर नहीं रहेगा और अपने पांव पर खड़ा होने का प्रयास करेगा। इसका गवर्नमेंट और छोटे-बड़े को भी बहुत बड़ा लाभ मिलेगा। यहां पर बैठे कुछ लोग ऐसे भी हैं जिनको यह कहने का मौका भी मिला कि 1 जुलाई को यह बिल जम्मू-कश्मीर में पास नहीं करा सके। ये लोग नहीं चाहते थे कि जम्मू-कश्मीर में यह बिल पास हो। विशेषकर एक-दो पार्टि ऐसी थीं जो काफी बाधाएं लाईं लेकिन उसके बावजूद यह बिल पास हुआ। इस बिल को रोकने का प्रयास किया गया और लोगों को भड़काया गया। जैसे स्वायत्तता की चिंता व्यक्त की जा रही है, लोगों को डराया गया कि इससे स्वायत्तता खत्म हो जाएगी, इससे पहले भी यही काम जम्मू-कश्मीर में पहले की सरकारें राजनीतिक तौर पर करते रहे हैं। जम्मू-कश्मीर के साथ नजदीकियां हो, दूरियां कम हो ऐसे प्रयास नहीं किए गए, जिससे इस तरह के हालात देखने को मिल रहे हैं। जब से जीएसटी पास हुआ है तब से जम्मू-कश्मीर के लोगों ने राहत की सांस ली है, इसमें कोई दो राय नहीं है।

जेटली जी कह रहे थे कि जो डिले हुआ इन्हीं राजनीतिक दलों के कारण हुआ, 5-7 दिन डिले कराया, उससे व्यापारियों में एक निराशा हुई, आम जनता में भी निराशा हुई कि जो भी सामान जम्मू-कश्मीर में जाता उसका उनको दोहरा कर देना पड़ता। वहां पर सारा सामान लोगों को महंगा मिलता है इसलिए सामान जा ही नहीं पाया जिससे लोगों को बड़ी परेशानी झेलनी पड़ी। जो बिल लाया गया है उसके समर्थन में खड़ा हूं, यह उन लोगों को भी उत्तर है, जवाब है, जो लोग सेपरेटिस्ट और पत्थरबाजों को सपोर्ट करते हैं। आज जम्मू-कश्मीर ने साबित कर दिया है कि भारतीय जनता पार्टी और पीडीपी की सरकार नरेन्द्र

भाई मोदी जी के साथ खड़े हैं देश के साथ खड़े हैं। जो देशहित और समाज हित में कदम उठाया जाएगा हम उसको सपोर्ट करेंगे और आगे बढ़ेंगे और कोई भी बिल को रोका नहीं जाएगा। पहले की भांति राजनीति नहीं की जाएगी। जम्मू-कश्मीर की

जनता को सही दिशा की ओर ले जाने के लिए और उनको अपने पांव पर खड़ा करने के लिए जो भी जतन करना होगा जम्मू-कश्मीर की सरकार करेगी। मैं इस बिल का समर्थन करता हूँ।

DR. SHASHI THAROOR (THIRUVANANTHAPURAM): Thank you very much, Deputy Speaker. I see the Minister is no longer present here but I wanted to concur with him on his introductory remarks. His MoS is here; good to see him. It is because, certainly this issue of the GST, in principle, is one that not only does the Congress Party support but had initiated it, as I said, in principle. I used to tell my European friends that you are 29 sovereign countries and one common market; we are one sovereign country with 29 different uncommon markets. So, it is very good that we have created this in principle. Our problem, however, is with the way in which this Government has implemented it. This is why, I join my colleague, Shri Adhir Ranjan Chowdhury in saying, we disapprove of this Bill.

Let me stress that the Jammu and Kashmir Legislature has passed the GST when the Opposition was not present in the Assembly. This happened amid debates about the nature of the impact of GST on Jammu and Kashmir's relations with the Centre which, as you all know, are governed by Article 370, as the Minister explained. The Opposition claimed that this was a violation of Jammu and Kashmir Constitution and of Article 370 because it eroded the State's special status in terms of its own financial autonomy and its legislative powers which are reserved for the Jammu and Kashmir Assembly. That is why, the Bill that we passed here says, 'except in the State of Jammu and Kashmir' throughout.

We all know the power of taxation is integral to the functioning of any Government. Any changes made to such power will impact the functioning of a State. The GST Act has a very serious further impact. In that, it alters the relationship between the State of Jammu and Kashmir and the Centre. By impinging upon the power of the State to impose taxes, you are violating the fundamental power of that Government. Now, the Jammu and Kashmir State derives its power of taxation from the Constitution of J&K while the Centre derives the same power from article 246 of our Constitution. This is a very important distinction that the Minister, despite being a lawyer, did not mention. By extending GST to Jammu and Kashmir, the Centre gains effective control of the taxation in the State. That was, of course, something reserved by the Constitution to the State Government. The powers of the GST Council are far reaching. Jammu and Kashmir has not guaranteed any protection that would be commensurate with its special status. That is why, we saw widespread protests in the State Mr. Deputy Speaker.

The umbrella body for trade, commerce and industry and the Jammu and Kashmir Coordination Committee opposed the Bill for this reason. A State like Jammu and Kashmir must be approached with sensitivity. We have not seen much sensitivity in this Government's handling of Kashmir, the Centre's indifference to the Opposition, the Opposition's boycott, and the criticism of the trade body, the coordination body there. All of them were ignored and it could signal future problems that the Treasury Benches should be paying attention to. The Chief Minister's act of seeking a special exemption for certain goods and services after the Bill was passed is a very peculiar thing. It should have been done certainly before the Bill was passed. In fact the Opposition's confidence might have been built if the Government itself was capable of recognising that some exemptions were required.

Now, the State Government passes the Bill and then asks for exemptions. If the State Government actually intended to secure these benefits of exemptions for the State, should it not have deliberated upon these issues before the Bill was passed? Should it not have asked for amendment in the Jammu and Kashmir Assembly? These are important questions Mr. Deputy Speaker that this Government has not addressed in the Minister's opening remarks. The State has been dealing with conflicts for a long time and we must absolutely not subject to any measures that could worsen its stability.

GST has been moved by the Government in extreme haste. Do you know in Malaysia, when they introduced GST, they announced it and they gave the public and shopkeepers and so on one year before it has come into force? In India, a much larger country than Malaysia did not get one year, we got only two weeks. This is what this Government has done in its haste. The GST Network which is the IT backbone of the GST system is in a shambles. When GST registrations began in June, there was a massive confusion and businesses did not quite know what to do. They tried to begin the process of migrating to the new system. They met technical glitches in the process. The OTPs were not working. The website crashed multiple times. And the responses were delayed as a result by the Government. Stories of systems failures have been frequent. In fact, I think we all know even about our own tax returns and we have been five days more because the systems are failing. How they imposed the GST Network on the country with this level of preparedness? It goes on to increase the insecurity of our economy that many people have already felt when we had the dramatic demonetization and they have affected so many people abruptly and that unsettled the economy.

Now, the Centre had promised to the nation a simplified system of taxation - a Good and Simple Tax. The Prime Minister said GST - Good and Simple Tax with the motto of one nation, one tax. But the GST is not one nation, one tax. It consists of three layers – CGST, IGST and SGST and has six slabs of taxation – 0 per cent, 3 per cent for gold, 5 per cent, 12 per cent, 18 per cent, 28 per cent and 40 per cent. India is the only GST system in the whole world to have so many slabs. So, in stead of one nation, one tax, we have one nation, three taxes and six slabs. That is not a slogan that will trip so comfortably off the tongue of our Government propagandist. Let me say that it also has created massive confusion. You may remember that on the 1st July when it came into force, many shops simply down their shutters. They even did not open for business. They did not know how to cope with what to do with the GST that had come in. In fact this GST taxes different variations of the same product different.

Mr. Deputy Speaker, for example, take the case of milk. We all need milk. You actually have four different rates for milk products. If we take flower, generic flower is not taxed. You put a brand on a packet, immediately five per cent will be taxed. It is extraordinary. In fact, pastries, sweet biscuits and cakes are taxed at six per cent. But if it has a chocolate covering, suddenly it comes to 12 per cent. I am very curious about what the Minister has against chocolates. But just merely putting an icing of chocolate on the cake, you have put an extra tax. This is frankly, Mr. Deputy Speaker, irresponsibly complicated. It is far more complicated than it needs to be. And, on top of that these tax slabs are only announced just as the tax was being rolled out, which left a little or no time for a small trader to prepare himself for the changes that will now be necessary in the accounting and filing of returns.

You know, Mr. Deputy Speaker, that one simple business operating in only one State will now have to file 37 tax filings. If you have offices in three States, you have to file 111 tax forms. What is going on in this country? This is the Minister who told us that he was opposed to tax terrorism, instead what we are seeing is tax form terrorism. We are seeing something which obviously is going to cause a whole amount of problems, increasing works for everybody involved in business.

You know, we have been complaining for some time that this Government is not creating jobs. It seems that through the GST, they are creating jobs only for Accountants and tax experts. This is what they have done and created because now the mom-and-pop store, किराना दुकानदार has to find a Chartered Accountant to be able to fill his GST forms.

I do want to say, Mr. Deputy Speaker that there is a particular problem when it relates to Jammu and Kashmir. It is a very sensitive State. It has been beset by terrorism and by violence. It has very many security issues. Its principle revenue generation is tourism which has been affected by terrorism. We need to do everything we can as a Parliament to protect the fragile economy of Jammu and Kashmir. We have to make sure that this economy undermined by terror is not undermined by the Finance Ministry's terrorism. We must say their horticulture, handicraft and tourism sectors require help. The 28 per cent GST now is going to affect all of the tourism in Jammu and Kashmir. The adventure camp operators and house boat owners have already protested. If this is not rolled back, it is likely to make Kashmir uncompetitive in tourism. And, indeed it is already making parts of India. My State, Kerala has become uncompetitive in tourism because the tax rate is driving up the cost beyond any of our neighbouring States.

Frankly, tourists are looking at these numbers and saying, let us go to Sri Lanka. The air ticket may cost a little more but the facilities are better and the tax is lower. Kashmir cannot afford that kind of crisis today when we have a serious problem in Jammu and Kashmir.

And, on top of that, a country like Singapore has demonstrated that with one flat rate of seven per cent they are able to tax all goods equally. India--the Congress Party had argued--should have a cap of 18 per cent. They were not able to agree to a cap and now we are seeing the consequences of this. An economy that loses a large chunk of its productivity to constant turmoil in Kashmir is now going to be burdened by the Centre's over-enthusiastic experiments.

Mr. Deputy Speaker, please give two minutes. I am the lead speaker from my Party on this.

I want to stress that it is undoubtedly a relief that the farrago of Central taxes, State sales taxes, octroi and so on, has been abolished and replaced by the GST. But this much of complexity means it is likely to lead to evasion, to arbitrage and even to bribery of tax officials. It is likely to lead ransacking behaviour from bureaucrats, and as the tax business is well known and I fear it is going to get worse.

There are other problems. Right now I have been approached by people building a highway in my State, saying that for the highway construction, they had all bid for their tenders on the basis of the four or five per cent VAT that was applied. There was no service tax on highway construction. Suddenly, the GST has been applied at the rate of 12 per cent. Our highway construction is going to come to a halt. Absolutely, it applies to all road

constructions. In fact, today I was having a meeting on our border infrastructure. We are really worried. They are now having to delay the tenders till July 1st so that the GST can be added to the cost of roads. We should not be undermining a place like Jammu and Kashmir in this irresponsible way.

I do want to stress finally that there is also a great threat of litigation coming up, a flood of litigation about which tax brackets, which companies fall into and how their goods should be categorised. Even before the GST was rolled out, we all know the Indian judicial system was choked by indirect tax cases. Just tax appeals had tied down something like Rs.1.4 lakh crore in revenue. On top of that, a judicial system that is so backlogged, 24 million cases pending as we have heard during the Question Hour, more tax related legal suits are resulting in losing the country's means. So, let me stress, Mr. Deputy-Speaker, I can see you are about to reach for the bell, I will just take only one minute. The BJP Government has raised the cost of many goods for GST. I want to remind them of the National Institute of Public Finance and Policy's warning that if the GST amounted as they calculated to as much as 27 per cent to prevent revenue loss, then far from reviving the economy such a way will cripple it. This is the risk we are facing in this country.

The current Government version of GST, I am sorry, would have a negative effect on GDP instead of a positive one and it would actually fulfil the warning of the National Institute of Public Policy.

Let me repeat coming back to Jammu & Kashmir, that the State Government passes the State law and when it meets stiff opposition, voice for protest, boycott of the assembly by the Opposition on this issue, the Parliament today must contemplate the impact of GST on the Centre's relation with J&K before we make the major mistake of passing this Bill without adequate consultation with the stakeholders. For this reason, Mr. Deputy-Speaker, the Congress Party cannot support this Bill.

Thank you.

HON. DEPUTY SPEAKER: Mr. Kalyan Banerjee. Please give your speech in brief.

SHRI KALYAN BANERJEE (SREERAMPUR): Hon. Deputy-Speaker, Sir, I am really obliged that you have given me a chance to speak. I will be very brief. Thank you, Sir.

Sir, we are in agreement with GST. We have said that if GST Bill comes, we will agree to it in principle. We have also agreed to the GST Council. But a problem has occurred now. A very pertinent question has arisen. The GST Council is fixing the rate of taxes. It is neither routed through the Parliament and the State Assemblies, nor is liable to judicial review. Nobody can question that now. Fixation of rate has become arbitrary by the GST Council.

I will give you some illustrations also. The tax rate under GST are set at 0 per cent, five per cent, 12 per cent, 18 per cent and 28 per cent for various goods and services and almost 40 per cent of goods and services come under 18 per cent tax rate. So, around 60 per cent of goods and services are in the higher tax brackets.

The GST has been introduced with effect from 1st of July. We have all agreed to that. But how are we passing our days after the GST? In every walk of life the rates have increased by reason of the application of GST itself. People planning to purchase white goods will have to shell out more money as most appliances and durable makers have increased their prices in the new regime under GST.

Services to higher education institutes, utility bills, personal care products, sugar, prepared meals, snacks and sweets, pan, tobacco and intoxicants, where current inflation is already high, the tax incidence too will be higher under GST. These items have around 20 per cent weightage in the CPI basket and could see one-time transitory inflation hump.

Durable makers would also go for another hike before the festive seasons. Prices of majority of essential drugs have increased up to 2.29 per cent and in majority cases the drugs are not available in the stores. The Government has fixed a GST rate of 12 per cent on most of the essential drugs as against the current tax incidence of around 9 per cent.

Prices of essential services have also increased. Overall tax after GST comes around 18 per cent in comparison to the earlier rate of 12.5 to 15 per cent and even four per cent for some retail products. Things which have become more expensive after GST include residential rent, health care and school fees. Total Expense Ratio of a mutual fund is commonly called as expense ratio of a mutual fund company and the same has gone up by three per cent. Courier services and mobile bills will also cost more. Bank services, credit card services and renewal premium for life insurance policies are going to cost higher. The cost of banking and investment management services has also gone up. Basic needs of the common man, like WIFI and DTH services have become costlier. Also, commuting by metro or online booking of all tickets has become costlier. Footwear costing more than Rs. 500 is now paying GST at 18 per cent while the earlier rate was 14.41 per cent. Garments and clothes have become more expensive. Movie tickets costing above Rs. 100 are attracting higher tax rate of 28 per cent. The GST on ticket price for amusement parks and theme parks has been increased to 28 per cent under GST from the earlier tax of 15 per cent. In media also, there will be an addition of five per cent GST while there was no tax earlier. Security, maintenance and legal services' cost has also gone up. Multiple indirect taxes have also increased the administrative costs for manufacturers and distributors for whom the prices have become higher. It has also increased the cost of *langar*, the community kitchen, and *prasad*.

For consumer sector products like cream, shampoo, television, fridge etc., the net tax has gone up. Earlier, the tax rate was 25 to 27 per cent and now it has gone up to 28 per cent. Basically, cheaper items are for the higher society people and thus, car and other motor making companies have slashed prices of most of its models by up to three per cent with immediate effect.

Experts say that CGST and SGST are nothing but new names for Central Excise, Service Tax, VAT and CST.

Small and medium enterprises are still not completely aware of the effects of the new tax regime. Changing over to a completely new system of taxation requires understanding thereof.

Sir, the hon. Minister for Finance is not here, but the hon. Law Minister is here. ... (*Interruptions*) Kindly communicate through the MoS that whether I am in Kolkata or Delhi, all my friends from legal fraternity are asking me one question.

SHRI MALLIKARJUN KHARGE (GULBARGA): Sir, this is not good. Of course, Shri Jaitley is not here. You know that he introduces the Bill and goes.

HON. DEPUTY SPEAKER: No. He has gone to Rajya Sabha.

Already, the Minister of State is noting down points.

... (*Interruptions*)

SHRI MALLIKARJUN KHARGE : Sir, why are you defending? You know that when the hon. Member is speaking, the Minister of State is not listening to him. ... (*Interruptions*)

HON. DEPUTY SPEAKER: Nothing will go on record.

...(*Interruptions*) ... *

HON. DEPUTY SPEAKER: Please take your seats.

... (*Interruptions*)

THE MINISTER OF STATE IN THE MINISTRY OF AGRICULTURE AND FARMERS WELFARE AND MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (SHRI S.S. AHLUWALIA): Sir, I would like to submit that Cabinet System is a system of collective responsibility. There are two Cabinet Ministers sitting here. And, the concerned Minister of State for Finance is sitting here and taking notes. Simultaneously, the Rajya Sabha is also functioning. ... (*Interruptions*) He is the Leader of the other House. So, he is there. Ultimately, ... (*Interruptions*) खड़गे जी, नाराज़ नहीं होते।... (व्यवधान)

Sir, please continue with the debate. They are there. ... (*Interruptions*)

HON. DEPUTY SPEAKER: Please continue and wind up.

... (*Interruptions*)

SHRI MALLIKARJUN KHARGE: Please do not mistake me. ... (*Interruptions*) When Shri Kalyan was speaking, the Finance Minister was not there. ... (*Interruptions*) At least, the State Minister should be present here, but nobody responded. ... (*Interruptions*)

विधि और न्याय मंत्री तथा इलेक्ट्रॉनिकी और सूचना प्रौद्योगिकी मंत्री (श्री रवि शंकर प्रसाद): खड़गे जी, आप वरिष्ठ नेता हैं, आप गुस्सा मत कीजिए।... (व्यवधान)

HON. DEPUTY SPEAKER: Mr. Kalyan Banerjee, you please continue. It is alright.

... (*Interruptions*)

SHRI S.S. AHLUWALIA : He is an eminent lawyer. He understands the things. ... (*Interruptions*)

SHRI KALYAN BANERJEE : Sir, I am concluding... (*Interruptions*) I am lucky that the hon. Finance Minister has come here when I am going to raise this point. ... (*Interruptions*) I am facing one question from everywhere whether it is at the Kolkata High Court corridor or at the Supreme Court corridor or if I go to any High Court. Every one is asking me this question. Will you kindly ask Shri Jaitley whether advocates and senior advocates have to pay GST or not? You have to clarify this point today. Sometimes, it is stated as yes and sometimes it is stated as no. So, some clarification we want to hear from one of the legal luminaries who was throughout in the legal profession before becoming the Leader of the House in the Rajya Sabha. ... (*Interruptions*)

THE MINISTER OF FINANCE, MINISTER OF CORPORATE AFFAIRS AND MINISTER OF DEFENCE (SHRI ARUN JAITLEY): Both of us have a conflict of interest in this matter. So, you should not ask.

SHRI KALYAN BANERJEE : Therefore, today, we want to hear this answer. ... (*Interruptions*)

Now, I am concluding with this point. I had a simple experience last Saturday. Last Friday, I went back to Kolkata. The person who is doing my motor vehicle insurance came to me and I asked him about the amount that I have to pay because in the first week of August I have to pay. He told me an amount and I said : “Very nice, you write down the cheque”. I asked him : “What have I paid last time?” and he stated that the amount paid earlier was lesser than the amount that I am paying this year. I asked him : “Why is it so as no claim has been made by me?” Why is there this increase? Earlier, I have paid about Rs. 44,000 and now I have to pay about Rs. 48,000. In the last one year I have not made any claim. This experience of mine is the experience of everyone. If no claim is made, then you are entitled to get certain benefits. He said that : “Sir, this is because of the effect of GST.

प्रधान मंत्री जी कहते हैं कि चप्पल पहनने वाले लोग फ्लाइट में जाएंगे, यही मेरा ड्रीम है। What is the effect of GST? After the GST has come into force, economy fares in most of the airlines from Delhi to Kolkata have increased to Rs. 1,500 within one day because of the implementation of GST. Therefore, GST has made our life costly. It has increased our cost.

I am not against the GST and I have said so. I will request the hon. Finance Minister to kindly reconsider the fixation of rates made by the GST Council itself. This needs reconsideration because common people are affected due to this. You should kindly take care of this issue. With this, I thank you, Sir, for having given me this opportunity.

DR. J. JAYAVARDHAN (CHENNAI SOUTH): Hon. Deputy-Speaker, Sir, the CGST Act and the IGST Act, 2017 are enacted with a view to making a provision for levy and collection of tax on intra-State and inter-State supply of goods and services or both by the Central Government respectively.

These two Bills introduced now, namely, the Central Goods and Services Tax (Extension to Jammu and Kashmir) Bill, 2017 and the Integrated Goods and Services Tax (Extension to Jammu and Kashmir) Bill, 2017 introduced in the House to replace the Ordinance promulgated by the President seeks to establish the extension of CGST Act, 2017 and the IGST Act, 2017 to the State of Jammu and Kashmir.

It is a matter of pride that a landmark tax reform in the form of Goods and Service Tax (GST) has been successfully rolled out across the country, including Tamil Nadu, with effect from 1st July 2017. Check post and various declaration forms will now be a thing of the past. Free-flow of goods across the country and seamless availability of input tax credit will facilitate availability of goods and services at a competitive rate to the end-consumer.

Many concerns regarding GST, which were raised by our leader, *hon. Puratchi Thalaivi Amma*, with regard to the States' fiscal autonomy were considered by the Central Government whereby it had benefited not only our State, but all the States in our country.

15.00 hours

It was the persistent effort of our leader that the threshold limit for registration was increased as well as for compounding provisions; cross empowerment between the Central and State tax official was done to prevent dual control of tax payers, providing compensation to States for five years; and granting taxing power to the States on transactions taking place in territorial water. All these were acceded to by the Central Government whereby it had also benefited other States in our nation.

I would also like to mention here the great efforts made by our hon. Finance Minister who has gone to great lengths to accommodate the views of the States in various conflicting issues. It is a matter of pride that the decision in all the 19 meetings of the GST Council under the chairmanship of the hon. Finance Minister has so far been only through consensus. Though each and every State had their own views on issues, the Union Finance Minister had found solutions suitable to all.

I would like to bring it to the notice of the House and take this opportunity to emphasise on several problems being faced by manufacturers, traders, consumers due to high taxation proposed by the GST.

Fireworks industry, which is largely located in Tamil Nadu, is a labour intensive industry, employing more than eight lakh people. Out of 1,221 units, 1,117 units are small scale units. The present rate of GST is at 28 per cent, and it will cost irreparable harm to this sector as it is a cottage industry. These industries would not be able to compete with large firework industries and will pave the way for the market being flooded with the clandestinely imported fireworks. Hence, there should be a reduction in the rate of GST on fireworks.

As regards the textile sector, it is requested that the handloom, the powerloom and all job works relating to them may be exempted from tax. It may be noted that to protect this sector, the Government of Tamil Nadu is providing free electricity to the handloom and the powerloom weavers. Considering that handloom and powerloom weavers belong to the lower strata of society, the products and the corresponding job works relating to this sector may be exempted.

It is brought to the notice of the hon. Finance Minister that there is an imperative need to reduce tax on certain goods and services such as tax on restaurants, fishnets, handmade safety matches, pesticides and insecticides, dyes, and chemicals in textile industry, sanitary napkins, equipments for differently-abled, tractor equipment and accessories, power-driven pumps and unbranded sugar confectionaries.

I would also urge the hon. Finance Minister to look into the grievances of manufacturers and traders who carry out their business in the rural areas and were unable to file their statement thrice in a month and also their annual statement.

During the debate on the Supplementary Demands for Grants on 10th of December, 2014, I had participated and brought the issue of non-payment of CST compensation to the States to the notice of the hon. Finance Minister. The Finance Minister had said, “A major impediment in the implementation of the GST has been the trust deficit in non-payment of the CST compensation to the States from 2010 onwards.” He further added that the Central Government was committed to the payment of CST compensation to the States in the coming financial year. Now, we are in 2017. I would like to remind the hon. Finance Minister that arrears receivable from the Government of India as of August, 2017 in respect of CST compensation to Tamil Nadu is to the tune of Rs.4,988.67 crore. What I ask of the Union Finance Minister is that the States had trusted the Central Government when they had enrolled for GST and that the Government of India would pay the CST compensation to the States. I hope to see that that trust is not breached, and I expect a positive reply from the hon. Finance Minister in this regard.

Finally, with the passage of these two Bills we will have the CGST and IGST extending to Jammu and Kashmir. What I would urge or rather plead the Government of India is to bring about peace and put an end to the unrest prevailing in the State thereby our brothers and sisters in Jammu & Kashmir prosper. Thank you, Sir, and we support the Bill.

SHRI TATHAGATA SATPATHY (DHENKANAL): Thank you, Sir, for allowing me to speak on the Goods and Services Tax (Extension to Jammu and Kashmir) Bill, 2017. We are happy that the J&K Assembly had taken such a positive stand and has agreed to make that State a part of the GST set up. They passed a Resolution accordingly, for both the CGST and SGST. This move will not only ensure a blanket indirect regime across the length and breadth of this country but it will also be considered as a step forward in further integration of this nation in spite of this tax being a negative tax.

Whatever we may claim about GST, we can be silenced by noise, by shouting, by screaming by muscle power or by Government power. But, it is truly not a ‘one nation one tax’ as is being propounded. When I say it is not ‘one nation one tax’, as the Government is claiming, it is evident if any of us bother to go back to our constituencies – those who have constituencies – and ask our traders, our people as to what exactly they feel when they are dealing with GST.

Let us take Gujarat as a model for GST. We all know that the month before last, there was a tremendous show and at midnight GST kicked in; again on 15th of August, we will be celebrating another thing that had happened 70 years ago. So, parallels are being created, which is good. Every Government should try to leave an impression on the feeble minds of the public. It is perfectly all right. But, we have also seen from Gujarat that from the 1st of July, the traders have been on strike in most of the *mandis* in Gujarat – the model State. You know, we always thought that models were something to look up to. Now, we have a State as a model. So, as a model

State, it has been on strike, the traders have been troubled. They have actually shut shop. Just imagine how much the poor, the weaker traders would be suffering because their daily bread depends on opening the shutters and selling things. So, new orders and outputs have also decreased in the past one month.

I saw a television programme this morning. I do not remember as to which channel it was. It was showing the fall in orders for furniture units in Punjab. While we see the GST in the manner that the Congress had thought of and the NDA has introduced, we have had very many steps of GST being introduced. What is happening is, unlike Malaysia and Singapore where GST has been a success, we are keeping so many levels of GST. There is also a zero level. So, the zero thing is where the bureaucrats are very happy. 'Zero' means that you are not out of the ambit of GST; you are somewhere there, but we have yet to look at you; we have yet to put our focus on you. Within hardly 30 to 31 days of time since the GST has been introduced, I have told that the GST Council has changed the law. Some 61 items have been introduced and taken out. So, the fine tuning is going on, which is also perfectly all right when you consider that the nation is such a big country and so many things are happening. So, we will not go down heavily on that, although everybody knows that the Indian manufacturing industry in July, 2017 has seen a sharp decline in orders.

I am trying to go beyond what States' problems will be, how they will be losers and so on. Everybody knows about it. If any one State that really opposed GST tooth and nail, it was Tamil Nadu when the great Amma was alive and when the AIADMK was a party to contend with.

However, this morning, the hon. Law and IT Minister in a reply to a certain question has very categorically stated that data is the new oil. GST network is another attempt at data gathering. It is virtually a private company. 51 per cent is held by private banks – Fintex – and 49 per cent by the Government. The Government will simply fund this network such as hardware and all the development work will be funded by the tax payers' money. The Government does not have any money of its own. It is all the tax payers' money, our money, common people's money.

The GSTN will not only be operated by Fintex but, unfortunately, they will also be privy to each and every transaction that involves GST of companies exceeding 20 lakhs turnover. The smallest companies also will come under GSTN if they are filing GST. If they tabulate the data, they will be able to tell the history and the functioning of any company in this country. If a rival company comes in and says that they want to buy that data, these GSTN operators will be able to give industrial secrets which are so well-guarded by every other country. They will be able to sell industrial secrets to competitors clandestinely and damage established old companies also.

Apart from that, while Section 139 and Section 143 of the Companies Act 2013 makes it mandatory for the C&AG to audit any State or Central Government company, this network has been kept out of the purview of the C&AG. Similarly, they have also decided to keep it out of the purview of RBI. Efficiency is nowhere to be seen.

Sir, we know, as children, in our village, there was Brahmani River next to our village and when we used to jump in and if the tide was rising, if the water was speeding and we wanted to reach the other bank, we never swam straight. We would swim slightly upstream so that the water would push us and we will reach our destination.

When we have such intelligent Ministers, in-charge of Finance, Law, Information and Broadcasting and so many other Ministries, I am amazed that, as common citizens, I am sure they have lived life as common citizens also, they have not been in Government for ever, have they not encountered the Indian bureaucracy? Have they not seen what a convoluted machinery it is and how efficiently it corrupts the simplest of things? If they know, I am really surprised, why are they again bringing back the horrible Inspector Raj that the Congress had introduced in this country? We all, as common citizens of this country, were so happy that the Congress has been ousted, that we will see a new day, that we will see a new morning and we will see a new nation. But, here, we are again burdened with Inspector Raj from 0 to 28 per cent plus GST at various levels killing the small traders, killing the small people and killing the average businessmen. Those businessmen are not Chinese or Pakistani. Those businessmen are Indians too. Do you not think that the Government has a responsibility for them also?

श्री आनंदराव अडसुल (अमरावती): उपाध्यक्ष महोदय, मैं आपका आभारी हूँ कि आपने मुझे बोलने की अनुमति दी।

महोदय, आज का बिल एक सीधा और साधारण बिल है। हमने कुछ महीने पहले आम सहमति से और राज्यों के सहयोग से जीएसटी बिल इस सदन से पास किया था और अब जम्मू-कश्मीर के लिए यह बिल लाया गया है। इसलिए यह एक सिम्पल बिल है। आप सभी को याद होगा या नहीं, लेकिन मुझे याद है कि लोक सभा के चुनाव के समय में हमारे प्रधानमंत्री जी ने पहला स्लोगन दिया था - सबका साथ, सबका विकास। जनता ने उसमें विश्वास व्यक्त किया और बहुमत से सरकार बनी। बहुत सारी योजनाएं आयीं। शुरूआत भारत स्वच्छता अभियान से हुई, उसके बाद जन-धन योजना आयी, फिर प्रधानमंत्री सिंचाई योजना आई, उसके बाद प्रधानमंत्री फसल बीमा योजना आई। प्रधान मंत्री फसल बीमा योजना, प्रधान मंत्री भारतीय जन औषधि परियोजना आयी और स्टार्टअप इण्डिया, स्टैंडअप इण्डिया जैसे स्लोगन भी आए। लोगों ने इसे स्वीकार किया। आदरणीय प्रधान मंत्री जी का 'एक नेशन, एक टैक्स' का सपना था। इसलिए बहुत प्रयास हुए। हर राज्य के मुख्य मंत्री व वित्त मंत्री को बुलाया गया। इसका महत्व सभी ने जान लिया। इसलिए सी.जी.एस.टी. और साथ-साथ एस.जी.एस.टी. काउन्सिल स्टेट्स व केंद्र के लिए बने। यह सब ठीक है। जब बात जम्मू-कश्मीर की आती है। वन टैक्स, वन नेशन तो at a time, उसका अमल क्यों नहीं हुआ, मैं समझ सकता हूँ। देश ने स्वतंत्रता पायी तभी हमारे संविधान में आर्टिकल 370 आया। जब तक उनकी सम्मति नहीं मिलती है, हम आगे नहीं बढ़ सकते। जम्मू और कश्मीर में बहुत प्रयास के बाद वहां हमारी भारतीय जनता पार्टी की भागीदारी है। दोनों वहां मिलकर सरकार चला रहे हैं। यह 370 का सिलसिला, जब यह चुनाव आता है। बहुत सालों से भाजपा के साथ अलाइंस में शिवसेना रही। हम आर्टिकल 370 का हमेशा प्रचार के दौरान उपयोग करते हैं। हमारे तीन साल पूरे हो चुके हैं। पहले यह प्रॉब्लम थी कि हम पूरे बहुमत में नहीं थे, आज कुछ महीनों तक राज्य सभा में भी हमारा बहुमत नहीं था, लेकिन आज तो हम दोनों जगह बहुमत में हैं। विरोध के लिए विरोध करने वाले हैं। माइनॉरिटी और दलितों को जिन्होंने वोट बैंक बनाया है, वे सालों से एक वोट बैंक बनाकर सत्ता में रहे। इसलिए उनको धारा 370 को संविधान से अलग करने में कोई इंटरेस्ट नहीं था। लेकिन हम हमेशा बोलते आए हैं। हमें देर किस बात की है। वहां भी हमारी सरकार है। जहां हमारी सरकार नहीं है, उन्होंने भी उसे स्वीकार किया है। भाजपा की भागीदारी वहां की सरकार में है। फिर भी देर क्यों लगती है। हमारा केंद्र का जो कन्सॉलिडेटेड फण्ड है, जो हमारे देशवासियों के विकास के लिए है, उनके पैसे से जमा होता है। उसमें से हम लाखों-करोड़ों रुपये जम्मू कश्मीर के संरक्षण में लगाते हैं। हम अलग पैकेज देते हैं, एक नया बड़ा नेशनल हाइवे बनाया है, पहाड़ी इलाका होते हुए भी हमने रेल का ट्रैक बनाया है, छोटे-छोटे उद्योग शुरू करने का ऐलान किया है और वहां के जवानों को हम पुलिस भर्ती में प्रायॉरिटी भी दे चुके हैं। सब कुछ करते हैं, करना भी चाहिए। लेकिन हमारे सामने यह समस्या है कि जो वर्ष 1965 में पाकिस्तान के साथ युद्ध हुआ, उन्होंने आक्रमण किया था, हमने नहीं किया था। फिर भी हमारे जवान बॉर्डर के बहुत अंदर तक चले गए थे। कुछ दूरी तक, लाहौर तक तो वे गए ही थे, लेकिन अनुभव यह हुआ कि हमने सही मायने में जीत हासिल की थी। हम वार में जीतते हैं, लेकिन शह में हार गए। वैसा ही हुआ एक पाक व्याप्त कश्मीर, यह सुनने में कैसा लगता है।

मेरे साथी यहां बैठे हैं, पाक व्याप्त कश्मीर, मतलब हमारी भूमि पाकिस्तान के कब्जे में है और इस कारण यहां आतंकवादी कैम्प बन चुके हैं। टैरिज्म हमें सालों से सताता आ रहा है। इसके कारण बहुत सारे जवान मर चुके हैं, नागरिक मर चुके हैं। आखिर हम कितने दिनों तक पाक व्याप्त कश्मीर सुनते रहेंगे। हर रोज कुछ न कुछ ऐसा नया सुनाई देता है, आज यहां से अटैक हुआ, आज यहां से अटैक हुआ, उसमें इतने लोग मरे, इतने सैनिक मरे। हमने दो मारे तो हम प्रोपगंडा करते हैं, करना भी चाहिए, मैं ऐसा मानता हूं। अभी कल की ही बात है, आतंकवादी गुट का एक प्रमुख जो जम्मू-कश्मीर में बहुत दिनों से आतंक फैला रहा था। वह और उसका साथी कल मारे गये। यह गर्व की बात है। जो सर्जिकल अटैक हुआ, वह गर्व की बात है। हमने गृह मंत्रालय में देखा, जब हमें सी.डी. दिखाई गई, उसमें दिखाया गया था कि हमारे जवानों ने बॉर्डर क्रॉस करके 12 घंटे के अंदर 40 से ज्यादा उनके कैम्प ढेर कर दिये। यह एक ऐसा प्रयोग है, जिससे मालूम पड़ता है कि हमारे सैनिक बहादुर हैं, उन्हें जो भी आदेश मिलता है, वे उस आदेश का पालन सही तरीके से करते हैं। फिर हम हर रोज यह क्यों सुनते हैं कि यहां आतंकवादी हमला हुआ, यहां आतंकवादी हमला हुआ।

महोदय, एक तरफ यहां चाइना बैठा है। डोकलाम में उसने रास्ता बनाने का प्रयास किया। हमारे जवानों ने उन्हें रोका और उन्हें वैसा नहीं करने दिया। चाइना हर रोज अलग-अलग तरीके से धमकी देता है। हालांकि उस तरफ वह है और इस तरफ हम हैं। लेकिन जब तक हम कुछ नहीं करेंगे, एक सर्जिकल स्ट्राइक काफी नहीं है। यह बात हमेशा जताई जाती रहनी चाहिए कि हम भी आपसे कम नहीं हैं।

महोदय, धारा 370 हमारे लिए एक मुसीबत है। इसलिए यहां से धारा 370 हटाई जानी चाहिए। आपके पास मेज्योरिटी है। जैसे जी.एस.टी. के बारे में बात हुई, जी.एस.टी. के लिए मुझे ज्यादा दिक्कत नहीं है। लेकिन तथागत सत्यथी की बात अलग है। परंतु हम यह जरूर कहेंगे कि उसे सोच-समझकर बनाया गया है। अमल होते समय गलतियां होती हैं, कुछ लोग मिसयूटिलाइजेशन करते हैं। आपने कल जो जवाब दिया, उसमें कुछ सही बातें उठाईं, उनका आपने सही जवाब दिया। उनकी समझ में जो पाजिटिव है, वह समझ में आया, लेकिन हमारी समझ में अच्छा आया। क्योंकि हम पाजिटिव हैं और यह जरूरी था। इसलिए यह हमें एक्सटेंड करना है और जो भी करना है, वह कानूनी तरीके से करना है। इसलिए आप आज यह बिल लाये हैं। लेकिन हमारा यह कहना है कि अभी आपके पास मेज्योरिटी है, आप किसी की परवाह मत कीजिए। आप फॉर्चुनेटली वित्त मंत्री होने के साथ-साथ डिफेंस मिनिस्टर भी हैं। इस सब्जेक्ट पर मेरे दूसरे साथी बोलने वाले थे, लेकिन मुझे आपसे यही अपील करनी थी। यही कहकर मैं आपको धन्यवाद देते हुए शिवसेना की तरफ से इस बिल का समर्थन करता हूं।

SHRI JAYADEV GALLA (GUNTUR): Hon. Deputy Speaker Sir, at the outset, I take this opportunity to congratulate the hon. Prime Minister and the Finance Minister for successfully launching GST as it has united the fragmented tax structure and created one tax, though not one nation until now as Jammu and Kashmir was left out. But now with this Bill, it is truly one tax for the entire nation. With GST, India is now the single largest market in the world, not the USA or China. As we all know, tax rates change from State to State and from region to region. But now it is not the European Union but India which is leading the way as the single largest market. This Bill has been brought to replace the Ordinance issued by the President on 8th July 2017 and it will extend the scope of GST to the State of Jammu and Kashmir.

Last time when we discussed GST Bills, it was not clearly known to people, traders and others in which slab they would fall and what impact it would have on them. Now that the picture has become clear, traders and people have started airing their grievances for the consideration of FM and the GST Council.

My State, more particularly, my district Guntur has some issues regarding GST as some of the items are classified as non-agricultural commodities whereas, in reality, they are agricultural commodities. I would just spend a few minutes to talk about that.

Agriculture items are removed from the purview of GST. This is very welcome. But, there are some commodities which are of agriculture, but the GST Council, for reasons best known to it, is not considering them as agricultural commodities. Let me give an example. GST of five per cent is imposed on red chillies, whereas it is zero per cent on green chillies. My district Guntur is the largest chilli growing district in the world. We produce 20 per cent of the chillies produced globally. Green chillies are dried under the sun and it is a natural process absolutely carried out by farmers. Earlier, there was no Sales Tax or VAT on red chillies. I request you to look into this and bring it down to zero as it is in the case of green chillies. Similarly, there is zero per cent GST on turmeric, but after drying this under sun, again which is a natural process, 5% GST is imposed. It is not justified.

So, I request the FM and GST Council to remove 5% GST on red chillies and turmeric.

Another example is roasted red gram. It is also done through a natural process and neither there is any value addition nor any other process is involved, but 18 per cent GST is imposed on this. It should also be treated like agricultural commodity and not processed food. Roasted red gram is done by farmers with a very basic roasting process, not in a modern setting.

I have no hesitation in saying that it is an irony that de-stemming is also considered as value addition under GST. It is ridiculous that if you remove stem from any vegetable plant, it becomes value addition and attracts GST. Please do not consider de-stemming as a value addition. I request the Finance Minister to look into these and remove GST on chillis, turmeric and other non-processed and naturally processed agricultural commodities.

A five per cent GST is imposed on tobacco leaves on reverse mechanism and 28 per cent on all other goods not specifically mentioned elsewhere other than bids. It is really pinching the tobacco farmers in particular and the agriculture sector in general. Earlier, Central Excise Duty was removed on raw tobacco and unmanufactured tobacco. Now, the GST Council has reversed this and proposed to impose rates at five per cent and 28 per cent which is detrimental not only to the tobacco growers but also to the exporters. Secondly, it impacts foreign exchange which we are now getting around Rs. 6,000 crores per annum. So, this may also be considered and GST may be reduced to zero per cent and five per cent respectively.

The next issue is textiles and what I am going to say is probably an input that you have been receiving from many people across the country. The hon. FM is aware of the country-wide agitation by textile traders against imposition of five per cent GST on man-made yarn, fabric and readymade garments. Earlier, there was no VAT on hank yarn and handloom fabric. Secondly, if readymade garments are more than Rs. 1,000, GST of twelve per cent is imposed. I request the hon. FM to reconsider this decision as lakhs and lakhs of handloom weavers are involved in this.

My next point is on real estate. Many ventures in real estate were about to be completed and not sold as on the appointed day due to slump in the real estate sector for the last two years. Moreover, the completion of the construction of apartment will take a minimum of 15 to 18 months and even 36 to 42 months in case of high rise apartments. Hence, restricting the input credit for invoices of not earlier than twelve months will cause the denial of legitimate input credit for the stocks held on the appointed day. So, their demand is that input credit should not be restricted to 12 months for the builders and credit should be given for all the invoices the stocks of which were held in stock on the appointed day.

I would like to make a few other points. Many Members have spoken on sanitary napkins. So, I would not take too long but sanitary napkin is something I would also like you to review, Sir, as also the branded vegetables.

Any vegetable sold with a registered trademark is now attracting the GST. That means, basically the quality, the freshness, the hygiene that is granted by a brand or trademark is being taxed whereas the same product that is not branded is not being taxed. This is working as a disincentive. It is a disincentive for the customers to move to branded, quality, fresh, hygiene products rather than other products and we would request you to please re-look at this also, Sir.

Another one is hybrid and electric cars. There is a mission by the Government that by 2030 there should not be sale of anything other than the electric vehicles. If you look at what is happening in Delhi because of pollution, the odd-even rule, they allow hybrid cars and electric cars to ply on both the days but do not allow any other cars. I am surprised to see that hybrid and electric cars are being taxed even higher than petrol and diesel cars. I am not sure if you are aware of this but please take a look at that. It may not be the case in the smaller capacity cars but if we start going up to mid-size and larger cars, the tax rate for hybrid and electric vehicles is actually more than the petrol and diesel cars. So, I would like you to take a look at this.

As many Members have already stated, I too feel that there are still too many rates. I feel there is still a scope going forward for some of the goods. I will give you an example of a shirt. Depending on the price of the shirt the tax rate is changing. It is leading to a lot of confusion in the market place. I would like you to consider maximum of three slabs instead of six and remove multiple slabs for same goods and services.

Sir, tax officers are being very proactive. I have interacted with them in Guntur also. They are interacting with the trade quite well but right now I believe the customer awareness is at a very low level. Customers are not

clear about what they should be looking for or what they should be careful about when buying any goods or services. So, some type of campaign or a programme to educate them would be useful.

Malaysia had enacted an Anti-Profiteering legislation at the time of their introduction of GST. I think that would be something that we should consider as well.

Finally, Sir, my last point is on industrial incentive. At the time of bifurcation Andhra Pradesh was promised that we would be given industrial incentives in line with Uttarakhand and Himachal Pradesh. When we insisted on this, it was told to us that because of GST that is no longer going to be the case because excise duty exemption is no longer going to be possible. But now, the

States are getting GST refund in lieu of those incentives. Sir, on behalf of the people of Andhra Pradesh, I would also like to demand, to keep up with the promises made to us, that as per the Andhra Pradesh Reorganisation Act whatever is being given to hilly States like Uttarakhand and Himachal Pradesh the same benefits should be extended to Andhra Pradesh and Telangana.

Thank you, Sir, for giving me this opportunity.

SHRI MEKAPATI RAJA MOHAN REDDY (NELLORE): Thank you, hon. Deputy Speaker, Sir, for giving me this opportunity.

As explained by the hon. Finance Minister in his opening remarks, Jammu and Kashmir being a consumer State is going to benefit a lot by this and hence we support it. Jammu and Kashmir is the only State that missed the 1st July roll-out date of GST and joined the new indirect tax fold making GST one-tax, one-nation regime. Jammu and Kashmir Goods and Service Tax Bill, 2017 was adopted by the State Assembly in the first week of July.

The State Assembly and the people of Jammu and Kashmir should be congratulated for making GST constitutionally possible in the State. With this, the State, being a consumer State, is hoped to get maximum benefit from the GST. It will also pave the way to replace national, state and local levies with a single unified value added tax and integrating India as one market. The Bills are hoped to amalgamate throughout the country all the indirect Central Government levies like Sales Tax, Service Tax, Excise Duty, Customs Duty, Surcharge and Cesses. By providing safeguards to the special status to the State, the country has sent out a message to the people of Jammu and Kashmir that India cares for its sensitivity. The Centre's action has also been the biggest internal confidence building measures. The constitutional safeguards for the State as per Section 5 of the constitution of the State - which empowers the State to levy tax - shall remain intact. This is indeed a great gesture of the Central Government towards the State.

After the roll out of the GST, textile sector in the country has been badly hit and needs to be exempted from the GST net. Otherwise, the textile sector will be uncompetitive. The Government should also consider removing the items relating to disabled/handicapped persons from the GST net. The injustice is evident in the decision to tax replacement of non-functional or partly functional body parts like, crutches, hearing aids, walking frames as also all replacements -- albeit artificial -- for body parts along with other aids and appliances. Unfortunately, the items of luxury, whose deprivation causes no challenges to the human existence, are being prioritized instead of aids and appliances that are extremely essential for disabled persons in their routine life.

Sir, there has to be a proper coordination between the Centre and States for effective implementation of GST. With these words, I conclude and support the Bill. Thank you very much.

श्री थुपस्तान छेवांग (लद्दाख) : उपाध्यक्ष महोदय, आपने मुझे इस संशोधन बिल पर बोलने का अवसर दिया, धन्यवाद। जैसा कि विदित है, सीजीएसटी और आईजीएसटी के कुछ प्रावधान 22 जून, 2017 से ही लागू हो गए थे और जो मेजर हैं, वह 1 जुलाई, 2017 से लागू हुआ है। जो एक्ट लागू हुआ वह सिवाय स्टेट ऑफ जम्मू कश्मीर के लागू हुआ, क्योंकि कांस्टीट्यूशनल कठिनाइयों की वजह से जम्मू कश्मीर में लागू नहीं हुआ, बाकी पूरे भारतवर्ष में वह लागू हुआ। 5 जुलाई, 2017 को जम्मू-कश्मीर स्टेट लैजिस्लेचर ने इस बिल को पास किया। 6 जुलाई को भारत के राष्ट्रपति जी ने आर्डिनैस के ज़रिये, क्योंकि उस वक्त पार्लियामेंट सेशन में नहीं था, इसलिए आर्डिनैस के ज़रिये इस अमेंडमेंट को जम्मू-कश्मीर में जारी करने का सिलसिला शुरू किया। 7 जुलाई 2017 को स्टेट जम्मू-कश्मीर ने इस बिल को पास किया। यह पूरी प्रक्रिया जो है, जो अमेंडमेंट बिल माननीय वित्त मंत्री जी यहाँ लाए हैं, इस प्रक्रिया को लॉजिकल कन्क्लूज़न तक पहुँचाने का एक सिलसिला था। मुझे ताज्जुब हो रहा है कि हमारे कुछ मित्र संसद में हैं, वह इसको क्यों अपोज़ कर रहे हैं? राजनैतिक लाभ उठाने के लिए, पोलिटिकल माइलेज हासिल करने के लिए यह किया जा रहा है। ...(व्यवधान) आर्डिनैस आया तो आर्डिनैस को एक्ट में लाना ज़रूरी है। इस बिल के ज़रिये उसे लॉजिकल कन्क्लूज़न पर पहुँचाने का काम हो रहा है। इसलिए इसमें किसी को आपत्ति नहीं होनी चाहिए थी। मुझे ताज्जुब है और हैरानी भी होती है। हमारे भारत के बहुत सारे इंटैलैक्चुअल्स हैं, हमारी संसद में भी कुछ वरिष्ठ साथी हैं जो जम्मू कश्मीर के हित की बात करते हैं, जम्मू कश्मीर की बात करते हैं, जबकि उनको जम्मू कश्मीर की ज़मीनी हकीकत का पता नहीं रहता है।

अभी शशि थरूर जी जम्मू-कश्मीर के लोगों के हितों की बात कर रहे थे, जम्मू-कश्मीर राज्य के हितों की बात कर रहे थे। मेरी समझ में यह नहीं आ रहा है कि वे कौन-से जम्मू-कश्मीर की बात कर रहे थे। हमें यह समझना चाहिए कि जब जम्मू-कश्मीर की बात करते हैं, अगर भौगोलिक दृष्टि से देखें तो कश्मीर की वादी का एरिया जम्मू-कश्मीर का तक्ररीबन मेरे ख्याल से मुश्किल से 15 फीसदी एरिया है। अगर आप जनसंख्या के लिहाज़ से भी देखते हैं तो पूरे जम्मू-कश्मीर में अगर लद्दाख और जम्मू को मिला दिया जाए तो वहाँ कश्मीर वादी से कई गुणा ज्यादा जनसंख्या है। जब भी कश्मीर का कोई मसला आता है तो हम जम्मू-कश्मीर के लोगों के हितों की बात करते हैं। जब जम्मू-कश्मीर राज्य की बात आती है तो क्या हम जम्मू-कश्मीर के सिर्फ उन्हीं लोगों से मुराद रखते हैं, जो देश को विघटित करने की बात करते हैं, पाकिस्तान की शह पर तशद्दुद फैलाने की बात करते हैं, पत्थर के ज़रिए पैरामिलिट्री फोर्सिज़, सैनिक, ज़वान, यहां तक कि जम्मू-कश्मीर राज्य की जो मेनस्ट्रीम पार्टियां हैं, उनके ऊपर हमला करते हैं? हमें यह समझना होगा कि जब हम जम्मू-कश्मीर की बात करते हैं तो हमें पूरे राज्य की बात करनी होगी, लद्दाख के लोगों की बात करनी होगी, जम्मू के लोगों के हितों की भी बात करनी होगी। यह इसलिए भी ज़रूरी है कि इस बिल के मुताल्लिक़ यहां पर जो बातें की गयी हैं, अगर आप जम्मू-कश्मीर के लोगों के हितों की बात करते हैं, तो लद्दाख के लोगों ने जी.एस.टी. का पूरे जोश से स्वागत किया है, जम्मू के लोगों ने स्वागत किया है, कश्मीर में भी इसके समर्थक हैं। फिर आप कौन-से जम्मू-कश्मीर की बात करते हैं, जिसको लेकर आप कहते हैं कि यह बिल जम्मू-

कश्मीर के हित में नहीं है, राज्य के हित में नहीं है, लोगों के हित में नहीं है? जब भी हम जम्मू-कश्मीर की बात करें, हमें इस बात को ध्यान में रखना होगा।

हमारे शिव सेना के वरिष्ठ सांसद हैं, मैं उनका समर्थन करता हूँ। उन्होंने कहा कि आर्टिकल 370 हटाना चाहिए। क्या आप चाहते हैं कि जम्मू-कश्मीर में अमन और शांति न हो? क्या आप चाहते हैं कि जम्मू-कश्मीर में पाकिस्तान की शह पर जिस तरह का तशद्दुद हो रहा है, वह जारी रहे? अगर हम चाहते हैं कि जम्मू-कश्मीर में अमन और शांति हो तो जम्मू-कश्मीर की मेजॉरिटी पॉपुलेशन के हितों को ध्यान में रखते हुए दफ़ा 370 को हटाना चाहिए। हम नेशनल मेनस्ट्रीम के साथ जुड़ना चाहते हैं। क्या इस संसद में कोई ऐसे सदस्य हैं, जो यह चाहते हैं कि जम्मू-कश्मीर में अमन और शांति कायम न हो?

जहां तक जी.एस.टी. का सवाल है, हम जानते हैं कि इसके बहुत सारे फ़ायदे हैं। शशि थरूर जी कह रहे थे कि यह जम्मू-कश्मीर के लोगों के हित में नहीं है। पर, कांग्रेस पार्टी ने इसे पूरा समर्थन दिया है, यह हकीकत है। इस पूरी प्रक्रिया में, जब से जी.एस.टी. का सिलसिला शुरू हुआ, आदरणीय प्रधान मंत्री जी के निर्देश पर आदरणीय वित्त मंत्री जी ने जब जी.एस.टी. काउंसिल की स्थापना की, उसमें हर पार्टी का समर्थन हुआ, हर राज्य का समर्थन हुआ, सबकी सहमति से वहां पर निर्णय हुए और कांग्रेस पार्टी का इसमें पूरा समर्थन रहा है। फिर जम्मू-कश्मीर में कांग्रेस पार्टी इस पर दूसरा रुख क्यों अपनाए हुए हैं, नेशनल कॉफ्रेंस ने दूसरा रुख क्यों अपनाया हुआ है? सिर्फ राजनीतिक उद्देश्य की प्राप्ति के लिए, वोट-बैंक पॉलीटिक्स के लिए ये जम्मू-कश्मीर स्टेट में जी.एस.टी. का समर्थन नहीं कर रहे हैं। यह भी कहा गया कि जम्मू-कश्मीर में जब यह बिल पास हुआ था, उस वक्त ऑपोजीशन वहां पर मौजूद नहीं था। वह वहां पर क्यों नहीं मौजूद था? वे खुद भी यह चाहते थे कि यह बिल पास हो, जम्मू-कश्मीर में यह लागू हो, क्योंकि यह जम्मू-कश्मीर के लोगों के हित में है। जम्मू-कश्मीर में जी.एस.टी. लागू होना राष्ट्र के हित में था। जी.एस.टी. के रूप में आज़ादी के बाद जो सबसे बड़ी रिफॉर्म टैक्सेशन रिजीम की स्थापना हुई है, क्या आप नहीं चाहेंगे कि जम्मू-कश्मीर के लोगों को भी इसका फायदा हो, जम्मू-कश्मीर राज्य को भी इसका फायदा हो?

यह जो जीएसटी है, a great experiment in cooperative federalism where Centre and States have pooled their sovereignty. अब सॉवरैनिटी की बात आती है। जिस तरह से, जिस माहौल में तथा जिस भाव से जीएसटी के बारे में फैसला हुआ है, सहमति हुई है और यह लागू हुई है, इसके जो फायदे हैं, क्या आप नहीं चाहते हैं कि जम्मू-कश्मीर के लोग भी इसका फायदा उठाएं। ...(व्यवधान)

उपाध्यक्ष महोदय, मैं आपसे थोड़ा सा वक्त चाहूंगा, क्योंकि मैं जम्मू-कश्मीर से आता हूँ। वहां के लोगों के भाव को यहां रखना मेरा कर्तव्य होता है। जीएसटी के बारे में यह कहा गया है कि India became a political Union in 1947 but GST now will convert India into an economic Union also. यह बिल्कुल सही है। इसके बहुत से वेरिएशंस हो सकते हैं, लेकिन जो भी वेरिएशंस हैं, वे भारत के हर राज्य में उसी तरह लागू होंगे।

मैं समझता हूँ कि जम्मू-कश्मीर राज्य में कुछ ऐसी पार्टियाँ हैं, जो अलगाववादी हैं, वे तो इसका विरोध करेंगे ही करेंगे, क्योंकि वे तो हर बात का वहां अपोज करते हैं। लेकिन, वहां पर जो मेन स्ट्रीम की पार्टियाँ हैं, वे इसका अपोज क्यों कर रही हैं। मैं समझता हूँ कि वे पॉलिटिकल माइलेज हासिल करने के लिए पाकिस्तान की शह पर वहां पर तशद्दुद फैला रहे हैं, उसके एजेंडा को आगे बढ़ा रहे हैं।

चूंकि अभी समय की पाबंदी है, इसलिए मैं ज्यादा न कहते हुए माननीय वित्त मंत्री जी से एक अनुरोध करना चाहता हूँ कि जहां जीएसटी के बहुत फायदे हैं, ऐसा हो सकता है कि जम्मू-कश्मीर के कुछ ऐसे तबके हों, जैसे जम्मू-कश्मीर एक टूरिज्म राज्य है। वहां पर टूरिज्म का बहुत महत्व है। अगर इस बारे में जिस तरह से कुछ आपत्ति उठायी जा रही हो, ऐसा हो सकता है कि कुछ सेक्टर के लोगों की ऐसी सोच हो कि उन्हें टूरिज्म से रिलेटेड कुछ रियायत देने की जरूरत है। मैं माननीय वित्त मंत्री जी से अनुरोध करना चाहता हूँ कि उनकी जो माँग है, उस पर ध्यान दिया जाए।

मैं अपनी कांस्टीट्यून्सी लद्दाख के बारे में आपसे गुजारिश करना चाहता हूँ। चूँकि, लद्दाख बहुत ही कठिन स्थिति में है। लद्दाख का रास्ता 5-6 महीने के लिए देश के दूसरे हिस्से से कट जाता है। वहाँ पर कॉस्ट ऑफ लिविंग सबसे ज्यादा है। वहाँ पर हम एवरेज मार्केट से बहुत दूर हैं। वहाँ पर इंडस्ट्री नहीं हो सकती है। जहाँ तक जीएसटी के जरिए टूरिज्म तथा ट्रेड से रिलेटेड टैक्स की बढ़ोत्तरी की बात है, क्योंकि वहाँ लोगों का व्यवसाय सबसे ज्यादा टूरिज्म, होटल तथा छोटे-मोटे कारोबार से रिलेटेड है। इसके बारे में लद्दाख से एक डेलिगेशन यहाँ आकर माननीय वित्त मंत्री जी से भी मिला था और भारत सरकार से एक विनती की गई थी कि जहाँ तक लद्दाख का ताल्लुक है, उसे पाँच साल के लिए जीएसटी से एग्जेंट इसलिए करें, क्योंकि वहाँ पर बहुत सारी कठिनाइयाँ हैं। वहाँ पर कम्युनिकेशन का सिलसिला बहुत ही खराब है। चाहे वह रोड कनेक्टिविटी की वजह से हो, चाहे टेली-कम्युनिकेशन के जरिए हो। वहाँ चार-चार महीने तक इंटरनेट सर्विसेज़ बिल्कुल ठप रही थी। आजकल वहाँ गर्मी का महीना है और टूरिज्म पीक पर

है, लेकिन टेली-कम्युनिकेशन की सर्विसेज़ बहुत ही अवरुद्ध रहते हैं। लोगों को आसानी से सुविधा नहीं मिल पाती है। इस बात को मद्देनजर रखते हुए, क्योंकि लद्दाख को इन्कम टैक्स से एग्जेंट किया गया है तथा स्टेट ने सेल्स टैक्स से एग्जेंट रखा था। इसको मद्देनजर रखते हुए तथा इन कठिनाइयों के नजर में रखते हुए पाँच साल के लिए लद्दाख को जीएसटी से एग्जेंट करें, ताकि वहाँ पर लोगों को पूरी सुविधा उपलब्ध होने के बाद उनको पूरी तरह से इसमें आने का अवसर मिले।

बहुत-बहुत धन्यवाद।

SHRI KONDA VISHWESHWAR REDDY (CHEVELLA): Hon. Deputy-Speaker, Sir, thank you very much for giving me this opportunity to participate in the discussion on this Bill.

Sir, at the outset, I rise to support this Bill. If it is good for the nation, then definitely it is good for the State of Jammu and Kashmir also. However, the State of Jammu and Kashmir is a politically sensitive area and the economy of the State is fragile. When GST first came in, the notion was that it is good and there will be better tax compliance and more tax collection which is good for the nation. So, GST will immediately start yielding good dividends to the State and the Central exchequer. But little later they said that in the short term there will be a dip but in the long term it is going to be good because we saw the practical implications of so many issues. So, in the State of Jammu and Kashmir it is even more important because this short-term should really be short and if it is any longer, then, I think, there will be other repercussions in the State of Jammu and Kashmir. But the fundamental point is, only now we are beginning to realise that even though the GST is tax neutral, we are going to get more revenue. That means, where is it going to come from? It is going to come from, as the Finance Minister explained, by casting a larger net and more compliance. This is supposedly not going to affect the common man. But after the implementation of the GST, we have seen the prices of items rising. The reason is, in a convoluted manner, it is hurting the tax payer. The original argument is, more tax compliance leading to more revenue to the State and the Centre and thus, there will be more hospitals, more schools, more roads and more development which will help the common man. But in the immediate effect, because of non-tax compliance, product prices especially in Tier II cities, whether it is rubber chappal or shirts, are much lower than in the cities. The taxes in the Tier II cities have much lower compliance.

In these areas, where there are primarily rural customers, they are suddenly experiencing that the retailer as well as everyone has started collecting tax and hence it has actually increased. Thus, in the immediate effect, there is a

dip in the Government collection. Especially in our State, we have noticed that in the Tander stone issue, the industry has come to a standstill. Now it is slowly picking up. But it is also affecting the common man who is paying higher especially in Tier II cities and rural areas.

This can be very detrimental in Jammu and Kashmir. There is also a barter system in Jammu and Kashmir especially in Ladakh and other areas. Hence, special care has to be taken in this regard.

But the most important issue is the one which I raised yesterday also. Many Members came up with various examples like chillies, turmeric powder, etc. There are hundreds of such examples and there will be because no system can be perfect. It has to be smoothened out. That is why, we have the GST Council. The Sectoral Groups are supposed to address each and every item. Many items have been brought up by Members.

Many anomalies exist. There is the famous example of coconut oil. In Kerala, it is edible oil and in Rajasthan, it is hair oil. To make matters worse, one famous brand sells coconut hair oil with a vegetarian mark implying that it is actually edible vegetarian item. That complicates the matter. It is just one example. This example was discussed even before. I hope that issue is resolved by the GST Sectoral Council.

I would like to bring to the notice of the Minister that we are worried that the GST Council is working at a normal pace. They should be actually working on a war footing basis and these issues should be resolved within weeks and not months because that may hamper the implementation.

Hence, I request the Minister to prod the GST Council because several MPs including myself have written to the Sectoral Councils almost a month back but

we have not even got a response back. This is very important for the success of GST in Jammu and Kashmir and the nation. Our State Government fully supports and endorses it.

We wish Jammu and Kashmir, the nation and the Finance Minister well. We support it.

श्री अनुराग सिंह ठाकुर (हमीरपुर): उपाध्यक्ष जी, धन्यवाद। आज इस महत्वपूर्ण बिल के समर्थन में बोलने के लिए मैं खड़ा हुआ हूँ। मुझसे पहले के वक्ताओं ने भी इस बिल के समर्थन में अपनी बात कही। इसी सदन ने, पार्लियामेंट ने जीएसटी को पहले पास किया और एक जुलाई को जब इसको रोल आउट किया गया, तो मुझे लगता है कि आजादी के बाद कोई सबसे बड़ी बात इस देश में कोई हुई, तो जीएसटी एक बहुत बड़ी उपलब्धि इस देश में रही है, लेकिन जम्मू-कश्मीर के बिना वह अधूरी थी।

पहली जुलाई के बाद 5 जुलाई एक ऐसा दिन आया, जब जम्मू-कश्मीर की विधान सभा में वहां के राजनीतिक दलों ने जीएसटी बिल को वहां पर भी पास किया। माननीय राष्ट्रपति जी ने 8 जुलाई को जन सूचना जारी करते हुए सेंट्रल गुड्स एंड सर्विसेज टैक्स (एक्सटेंशन टू जम्मू एंड कश्मीर) आर्डिनंस और दि इंटीग्रेटेड गुड्स एंड सर्विसेज टैक्स (एक्सटेंशन टू जम्मू एंड कश्मीर) आर्डिनंस, 2017 की जन सूचना जारी की। आज हम सबके सामने यह अवसर है। हम इसको एक बार फिर पारित करके जीएसटी का जो मूल सिद्धांत है वन नेशन, वन टैक्स, वन मार्केट, अगर उसे पूरी तरह से एचिव करना है तो जम्मू-कश्मीर के बिना वह अधूरा रहेगा। मैं उस राजनीतिक दल से आता हूं जहां परमिट राज को खत्म करने के लिए अपना जीवन अगर किसी ने बलिदान किया था तो वह डॉ. श्यामा प्रसाद मुखर्जी ने किया। उन्होंने कहा था कि एक देश में दो प्रधान, दो निशान और दो संविधान नहीं हो सकते। वहां से चलती हुई इस यात्रा में आज हम इस मुकाम पर खड़े हैं कि वन नेशन, वन टैक्स, वन मार्केट को एचिव किया है जिसके लिए मैं सदन के सभी सदस्यों और जम्मू-कश्मीर के विधान सभा के सभी सदस्यों का बहुत-बहुत आभार प्रकट करता हूं।

महोदय, माननीय प्रधानमंत्री जी का सपना एक भारत, श्रेष्ठ भारत जम्मू-कश्मीर की भारतीय इकोनॉमी में इंटीग्रेशन होना बहुत जरूरी था। कुछ लोगों ने इसका विरोध क्यों किया है? शशि थरूर जी का जम्मू-कश्मीर से नाता है, वह इसका विरोध करते हैं या ऐसी बात करते तो मैं यही कह सकता हूं कि कुछ लोग हमसे सिर्फ इसलिए नफरत करते हैं क्योंकि बहुत सारे लोग हमसे प्यार करते हैं। जीएसटी को पूरे देश ने स्वीकार किया है और उनका यह कहना कि भारत सरकार ने बगैर तैयारी के इसे लागू कर दिया, मलेशिया ने दो साल का समय दिया और हमने दो सप्ताह का समय दिया। मैं कह सकता हूं कि जो कोई दो वखान में नहीं कर पाया इस देश के आई.आर.एस अधिकारियों और राज्य की सरकारों और केन्द्र सरकार ने व्यापारियों के साथ मिल कर वह हासिल किया जो देश में कोई और नहीं कर पाया, कोई दूसरा देश नहीं कर पाया। जितने पहले रजिस्ट्रेशन था उससे ज्यादा रजिस्ट्रेशन कम समय में हुआ, अगर सिस्टम पर्याप्त नहीं थे तो कैसे होगा? यह तभी संभव हो पाया जब सरकार ने पूरी तैयारी की थी, यह तभी संभव हो पाया जब 52,000 से ज्यादा अधिकारियों को इसके लिए प्रशिक्षण दिया गया था। राज्य और केन्द्र के अधिकारियों को प्रशिक्षण दिया गया तभी जाकर यह सफलता प्राप्त हुई। 4500 से ज्यादा ट्रेनिंग प्रोग्राम आउटरिच स्टेशन इस देश में किए गए। 24 घंटे और 7 दिन कॉल सेंटर उपलब्ध कराया गया और 4000 से ज्यादा कॉल इस पर आती हैं। डेडिकेटेड यूट्यूब चैनल दिया गया है। यहां तक की रेट फाइंडर ऐप्लीकेशन जिसके माध्यम से देश में करोड़ों स्मार्ट फोन यूज करने वाले इसका इस्तेमाल कर सकते हैं। मुझे इस बात का दुख होता है कि कल जिस तरह से वित्त मंत्री जी ने बहुत विस्तार से अपनी बात रखी, सप्लीमेंटरी डिमांड फॉर ग्रांट्स पर अपना पक्ष रखते हुए उन्होंने बहुत सारी बातों का उत्तर कल ही दे दिया था। लेकिन कुछ सदस्यों को सदन में रहने की आदत नहीं है। भाखण दिया और चले गए, भाखण का इंतजार भी नहीं किया।

16.00 hours

कल पूछेंगे कि हमारे ...* को पता नहीं कि क्या हुआ, कैसे नहीं हुआ। लेकिन पप्पू जी सामने बैठे हैं।

श्री कांति लाल भूरिया (रतलाम) : पप्पू कौन है, आप पप्पू किसे कह रहे हैं?

श्री राजेश रंजन (मधेपुरा) : मुझे लगता है मेरे नाम का एफआईआर दर्ज कराना पड़ेगा।

श्री अनुराग सिंह ठाकुर: अब कन्टेम्प्ट आफ ... ** भी होने लगा।...(व्यवधान) कांग्रेस पार्टी के सदस्य ने जाने क्यों ... ** के बारे में पूछना शुरू कर दिया। ... ** किसी के पास भी हो, काफी है। इससे भला किसका होता है, मैं इसमें जाना नहीं चाहता।...(व्यवधान) मैंने केवल इतना कहना है कि कुछ लोग सदन में नहीं रहे, कल भी वित्त मंत्री जी ने सवा घंटे से ज्यादा इन बातों के बारे में कहा और उनका आज यह कहना कि इसका कोई लाभ नहीं हुआ। वे लोग इसका विरोध कर रहे हैं जो कल तक ब्लैकमनी का विरोध करते थे। सुप्रीम कोर्ट के आदेश के बावजूद जिनकी पार्टी चार साल तक कालेधन के लिए एक कमेटी नहीं बना पाई, हमारी सरकार ने पहले दिन पहली कैबिनेट में जस्टिस ए.पी. शाह की अध्यक्षता में कालेधन पर कमेटी

बनाने का काम किया। यही नहीं, इसके अलावा बेनामी प्रापर्टी एक्ट बनाया, कालेधन पर कड़ा कानून बनाया और कालेधन पर कड़ी कार्रवाई करते हुए 500 और 1000 के नोट बंद किए।

आप कल तक विरोध करते थे, लेकिन देश के लोगों ने कतार में खड़े होकर नोटबंदी का समर्थन किया, क्योंकि वे देश को आगे ले जाना चाहते थे। आप आज जीएसटी का विरोध करते हैं। जीएसटी स्टेट काउंसिल की मीटिंग में 29 राज्यों, 7 यूनिवर्सिटी के अधिकारी आए, प्रतिनिधि आए, सबने मिलकर रेट तय किए। आज शशि जी का यह कहना कि आपने यह क्यों किया। अगर इससे महंगाई कम हो रही है, गरीब को राहत मिल रही है तो आपके पेट में दर्द क्यों होता है। हमने देखा है कि आपके समय में महंगाई 10-11 फीसदी होती थी आज एक-डेढ़ प्रतिशत रह गई है। अगर हमारी सरकार ने सफल काम किया है तो आपको कहीं न कहीं प्रशंसा करनी चाहिए।

उपाध्यक्ष जी, मैं ऐसे क्षेत्र से आता हूँ जहाँ बहुत ट्रक ड्राइवर्स हैं। वर्ल्ड बैंक की रिपोर्ट में कहा गया कि 60 प्रतिशत समय ट्रक ड्राइवर्स का चूंगी, नाकों और अलग टैक्स देने के लिए अलग-अलग जगह पर रोकने से जाता था। मुझे धन्यवाद करने के लिए व्यापारी, उद्योगपति आए, ट्रक ड्राइवर्स से लेकर छोटे दुकानदार भी आए। यह धन्यवाद मेरा नहीं था, सभी राज्यों का था, सभी सरकारों का था, केंद्र सरकार का था। हम सबने मिलकर जीएसटी पास किया। आज ट्रक एक जगह खड़े नहीं होंगे तो जल्दी सामान पहुंचेगा, पैसा कम लगेगा और ढुलाई की कीमत कम आएगी। यही नहीं, इसके अलावा 17 तरह के टैक्स, 22 तरह के सैस, 115 चूंगी और नाके दूर होंगे। इससे किसको लाभ मिलेगा, आम आदमी को मिलेगा, आम जनता को मिलेगा।

महोदय, बड़ी-बड़ी बातें की गईं, कल निशिकान्त जी ने भी कहा कि माननीय अटल जी ने छोटे राज्यों, पहाड़ी राज्यों जैसे हिमाचल प्रदेश, उत्तराखंड, जम्मू-कश्मीर और नार्थ-ईस्ट के राज्यों को औद्योगिक पैकेज दिया था ताकि वहां रोजगार मिले, माइग्रेशन कम हो और इंडस्ट्रि लाइजेशन हो। लेकिन कांग्रेस की सरकार ने आते ही वापस ले लिया। मैं आदरणीय वित्त मंत्री जी का धन्यवाद करता हूँ, आभार प्रकट करता हूँ की जीएसटी के बावजूद इन राज्यों को राहत दी।

महोदय, इससे पहले बहुत सी बातें कहने का प्रयास किया गया। GST is higher than VAT. अगर इसके विस्तार में जाएं तो एक्साइज ड्यूटी और वैट को निकालकर जीएसटी उससे कम होता है, जहां तक मेरी जानकारी है। अगर आप गिनेंगे, जैसे पहले होता था तो आज उससे ज्यादा चले जाएंगे, लेकिन जीएसटी उससे कम है। यही नहीं, यह कहा गया कि रिटेलर को इंटरनेट हर समय चाहिए। यह कहा गया कि उसे 37 बार रिटर्न फाइल करनी चाहिए। यह सही नहीं है, मैं चाहूंगा कि माननीय वित्त मंत्री जी एक बार फिर बताएं, आपको 37 बार रिटर्न फाइल नहीं करनी है। आपको महीने में केवल एक बार करनी है, दो बार ऑटो पायलट जनरेट होती है, कृपया करके अपनी जानकारी सुधार लीजिए।

पार्लियामेंट की लाइब्रेरी में भी एमपीज को यह सीखने के लिए प्रावधान किया गया है। उसमें आप और जानकारी ले सकते हैं। यह कहा गया कि आईडी होना जरूरी है। यह बहुत पहले उत्तर दे दिया गया कि जो प्रोविजनल आईडी है, वही आपका फाइनल जीएसटी नम्बर होगा। मुझे नहीं लगता कि यह भ्रम दुकानदार खड़ा कर रहे हैं। एक पार्टी और कुछ राजनीतिक दल जानबूझकर यह भ्रम पैदा करने का प्रयास कर रहे हैं। जीएसटी से जम्मू-कश्मीर को लाभ होगा। वहां की शाल, बैट्स, बड़े-बड़े कारपेट्स समेत बाकी सामानों की बिक्री बढ़ेगी। जब उनके ऊपर टैक्सेशन कम होगा, तो जम्मू-कश्मीर के मेरे भाई-बहनों को ज्यादा रोजगार मिलेगा।

अभी शशि थरूर ने बोट के बारे में कहा कि चाहे कश्मीर हो या केरल हो, सब पर असर पड़ेगा। आदरणीय वित्त मंत्री जी ने कल कहा कि अगर एक हजार रुपये तक का कमरा होगा, तो उस पर कितना टैक्स लगेगा। अगर सुपर लज्जूरियस होगा, तो उस पर मैक्सिमम टैक्स लगेगा, लेकिन बाकियों पर टैक्स कम किया गया है। अगर सदन में कांग्रेस के नेता नहीं रहेंगे और मैंने जब पूछा कि कांग्रेस के नेता सदन में नहीं हैं, तो खड़गे जी गरम होकर खड़े हो गये। इन्हें जानकारी तभी मिल पायेगी, जब ये लोगों को सही जानकारी देंगे।

मैं यही कहना चाहता हूँ कि जम्मू-कश्मीर का आर्थिक रूप से एकीकरण करने के लिए यह एक बहुत बड़ा कदम है। जम्मू-कश्मीर के सब नेताओं ने यह जो कदम उठाया है, मैं उसका स्वागत करता हूँ। यह लड़ाई जो उपभोक्ता और अलगाववादियों के बीच है, उसमें हमें तय करना है कि आप अलगाववादियों के साथ हैं या उपभोक्ताओं के साथ हैं? आप कश्मीर को उनका हक दिलाने में हैं या उसे दूर रखने में हैं। आप कश्मीर को भारत का अभिन्न अंग मानते हैं या नहीं मानते हैं? आपने जो गलती वर्ष 1947 में जम्मू-कश्मीर को एक विशेष राज्य का दर्जा देकर की थी, क्या उस गलती को आप सुधारने की तैयारी में हैं? हम देश के सब राज्यों को एक समान मानते हैं। हम जम्मू-कश्मीर को अपना अभिन्न अंग मानते हैं।

मैं इस बिल का समर्थन करते हुए आदरणीय वित्त मंत्री और प्रधान मंत्री जी को बहुत-बहुत बधाई देता हूँ कि आप जीएसटी को देश के हित में लाये हैं। ईज ऑफ़ डूइंग बिजनेस और मेक इन इंडिया, इन दोनों में हमें बहुत बल मिलेगा। भारत आगे बढ़ रहा है और महंगाई गिर रही है। मैं इसके लिए आपको बहुत-बहुत बधाई देता हूँ।

मैं इस बिल का समर्थन करते हुए अपना भाषण समाप्त करता हूँ।

HON. DEPUTY-SPEAKER: Now, the hon. Minister.

... (Interruptions)

SHRI RAJESH RANJAN : Sir...

HON. DEPUTY-SPEAKER: You may speak on the next Bill.

... (Interruptions)

SHRI MOHAMMAD SALIM (RAIGANJ): Sir, my name is also there.

HON. DEPUTY-SPEAKER: You were not there when I called your name. I am sorry. What can I do? Just now, you are coming. I have already called the Hon. Minister to reply.

SHRI MOHAMMAD SALIM: Sir, please allow me to speak.

HON. DEPUTY-SPEAKER: I cannot allow you to make a full speech, now. You may make one or two points and conclude.

श्री मोहम्मद सलीम: उपाध्यक्ष महोदय, मैं यह कहना चाहता हूँ कि सब सदस्यों और मंत्री महोदय को एक महीने के अंतराल में जीएसटी के बारे में कुछ कहने का मौका मिला। मंत्री जी ने कल सप्लीमेंट्री बजट के रिप्लाय में कहा कि लोगों को इसका स्पष्टीकरण देना जरूरी था, वरना हमने इसे संसद से बाहर निकालकर जीएसटी काउंसिल को दे दिया है। वे टैक्स के प्रपोजल्स ठीक करेंगे। उन्होंने कहा भी है कि हम हर महीने बैठेंगे और रिव्यू करेंगे। जो संसद की जिम्मेदारी थी, वह अब जीएसटी काउंसिल करेगी, बेशक उसमें राज्य के मंत्री हैं। हमारी संसद के पास टैक्स प्रपोजल की जिम्मेदारी थी, लेकिन अब हमारा उससे भी अख्तियार गया।

दूसरी बात है कि काफी लोग आर्टिकल 370 का बहुत नेगेटिव कैम्पेन करते हैं, खासकर चुनाव के समय। लेकिन आर्टिकल 370 कहकर आपको जम्मू-कश्मीर में एक्सटेंशन का बिल लाना पड़ा। इससे सदन को फिर से नजर डालने का मौका मिला है कि जीएसटी का इम्पैक्ट क्या हो रहा है? जम्मू-कश्मीर हमारा एक अटूट हिस्सा है। हम जो कानून पूरे देश के लिए बना रहे हैं, वह दोनों सेंट्रल जीएसटी और आईजीएसटी जम्मू-कश्मीर में भी एक्सटेंड होना चाहिए। जो स्टेट जीएसटी है,

वह जम्मू-कश्मीर की असेम्बली करेगी। आप अगर देखें कि पिछले एक महीने पहले संसद में मिड नाइट कार्यक्रम हो रहा था, तब सूरत से लेकर कोलकाता तक और दक्षिण में तमिलनाडु-केरल से लेकर उत्तर भारत में छोटे बिजनेसमैन के अंदर घबराहट है और वे इसके लिए सड़कों पर उतरे। सूरत में जो कम इनकम वाले लोग हैं, वे सिंथेटिक साड़ी पहनते हैं। अब सिंथेटिक यार्न, यह ज्यादातर सूरत से आती है, उसमें 18 परसेंट टैक्स लगाया गया। जो रिच, सुपर रिच हैं, वे यह सिंथेटिक साड़ी इस्तेमाल नहीं करते।

बंगाल में महिलाएं साड़ी पहनती हैं, उस पर 18 प्रतिशत टैक्स है। इसी तरह से टेलरिंग और रेडीमेड गारमेंट में जो लोग हैं, मैं जहां से आता हूं, कोलकाता में, इन्दौर में, पूर्वी दिल्ली में टेलरिंग का काम होता है। आज पूरे विश्व में हमारी रेडिमेड गारमेंट इंडस्ट्री बढ़ रही है, सरकार उसे बढ़ावा दे रही है और टेक्नोलॉजी अपग्रेड कर रही है, लेकिन उसके अंदर भी बहुत ज्यादा खलबली है। टेक्सटाइल्स, फार्मास्यूटिकल्स, मेडिसिन्स में भी ऐसा है। आप भी मेरे साथ सहमत होंगे कि दवाइयों की जो कीमत है, उसमें एक तरफ सरकार कह रही है कि हम दवाइयों को सस्ता करने के लिए प्रधानमंत्री के नाम पर या मुख्यमंत्री के नाम पर योजना बना रहे हैं। दूसरी तरफ एसेंशियल मेडिसिन्स और फार्मास्यूटिकल्स पर आपने जो टैक्स लगाया है, वह सही नहीं है। यह दुविधा पैदा करता है।

सर, जो टाइनी एंड स्माल इंटरप्रिन्योर्स हैं, छोटी-छोटी इंडस्ट्रीज हैं। मैंने इस बारे में एक खत लिखा है। एक ही इंडस्ट्री है, जो इंडिजिनस स्ट्रिंग्स हैं, जो ट्रेडिशनल इंडियन इस्ट्रुमेंट्स होते हैं, ऐसी एक ही कंपनी है। आजादी के पहले रिसर्च करके, उन्होंने इसके इम्पोर्ट को सब्सटिट्यूट किया था। अब चाइना से आने वाले तार हमारे भारतीय वाद्य यंत्रों में लगेंगे और हम बंगाल में, एक छोटे से कारखाने में जो तार बना रहे हैं, उस पर टैक्स लागू कर दिया गया है। जिन इंडस्ट्रीज पर हमने अपने स्टेट्स में एग्जम्प्ट्स दिए थे कि उनको बढ़ावा देना चाहिए, आज उन पर जीएसटी लागू कर दिया गया है। आप चाइना से आने वाले प्रोडक्ट पर एंटी डम्पिंग ड्यूटी लगाइए और अपने देश में जो उत्पादन होता है, उस पर पांच प्रतिशत टैक्स लगाइए। 18 प्रतिशत टैक्स लगाने से वह कारखाना ही बन्द हो जाएगा। Sir, I am talking on the specific issues. इसी तरह की स्थिति बीड़ी उद्योग, ट्रांसपोर्ट, मैच बॉक्स बनाने वाली इंडस्ट्री में भी है। तमिलनाडु की फायर वर्क्स इंडस्ट्री इसीलिए परेशान है, क्योंकि वे लेबर इंटेंसिव हैं, वहां गरीब लोग काम करते हैं। आज उनके सामने ऐसी हालत पैदा हो गयी है। आपने बताया है कि the small traders with turnover above Rs. 20 lakh per annum have to file their Returns online and get their input tax paid by them which makes it very difficult. उसे आपको देखना पड़ेगा और स्पष्ट करना पड़ेगा।

कल भी आपने कहा था कि मैं क्यों नॉन-ए.सी. में नहीं जाकर, ए.सी. में जाता हूं। आपने खुद कहा है कि टैक्स का स्ट्रक्चर ऐसा है कि इनपुट में जो टैक्स दिया जाता है, वह फाइनल जो टैक्स पेमेंट होता है, उसमें से क्लेम कर लेते हैं। एक ही रेस्टोरेंट में एक ही किचन में खाना बन रहा है, इनपुट इनग्रेडिएंट्स एक ही हैं, पेमेंट एक ही है, लेकिन अगर वह ए.सी. कमरे में बैठकर खा रहे हैं तो उन्हें 18 प्रतिशत टैक्स देना पड़ेगा। अब उस किचन में जाकर कौन हिसाब रखेगा कि उसका खाना, तेल एवं बाकी सामान किधर गया, कौन सा ए.सी. कमरे में गया और कौन सा नॉन-ए.सी. में गया? जो टैक्स क्लेम करने का मामला है, मैं समझता हूं कि जो कस्टमर है, जो कॉमन मैन है, मैं उसकी बात कर रहा हूं। उनको परेशानी हो रही है। छोटे कारोबारी को परेशानी हो रही है। बड़े कारोबारी को कोई परेशानी नहीं है। मध्यम, छोटे और टाइनी इंटरप्राइजेज को बहुत ज्यादा परेशानी हो रही है। आप कश्मीर को अपने साथ जोड़ना चाह रहे हैं, इस कानून के तहत वह जुड़ेगा, उन्हें लगाव होगा। इसलिए आज जिस परेशानी से पूरे देश के लोग हाहाकार कर रहे हैं, कम से कम वह परेशानी कश्मीर के लोगों के सामने न आए। इसे देखना पड़ेगा और इससे पहले आपको जीएसटी काउंसिल में इसे सुधारना पड़ेगा।

श्री अरुण जेटली : उपाध्यक्ष जी, जम्मू-कश्मीर जीएसटी के साथ इंटीग्रेट हुआ, यह जम्मू-कश्मीर और पूरे देश के लिए एक सकारात्मक कदम है। जम्मू-कश्मीर के जीएसटी में इंटीग्रेट होने से सच में पूरे देश के टैक्स की दृष्टि से इकोनॉमिक इंटीग्रेशन की कल्पना थी, वह पूरी हुई है। मैं इतना ही कहूंगा कि जो विषय एक-दो सदस्यों ने उठाया कि क्या यह उनके

स्पेशल स्टेट्स को इनफ्रिज करता है, कांग्रेस पार्टी के सदस्यों ने उठाया। मुझे नहीं लगता है कि एक राष्ट्रीय राजनीतिक दल को इस विषय में उलझना चाहिए। मैंने पहले भी कहा है कि in the State of J&K, this was an argument conventionally given by the separatists and the argument was that this will lead to greater integration with India. So, do not go in for GST. And conventionally, it was the PDP and BJP Government which was strongly advocating it.

The Finance Minister there belongs to the PDP; he is an economist. I had also expected the Congress and the National Conference to support this. In fact, when I first became the Finance Minister, it was the National Conference leader who was the Chairman of the Empowered Committee of Finance Ministers who was advocating the GST. Subsequently, they took a different position. I will only say, without getting into this controversy of special status, the comment which was made in the Assembly there, when this issue was raised, that the special status was never intended to create the economic impediments for the State, that the State must economically progress in the larger interest of its people. This can never go contrary to the special status itself. Therefore, the whole argument of special status is getting diluted because economic integration of the State takes place in terms of taxation is not a fair argument to give. जैसा मैंने आरंभ में कहा है कि अगर जे. एंड के. इंटीग्रेट नहीं करती तो वहां के कंज्यूमर्स को इनपुट क्रेडिट नहीं मिलता, वहां के ट्रेड को नहीं मिलता, हर प्रोडक्ट महंगा होता। पठानकोट में कार सस्ती होती लेकिन जम्मू और श्रीनगर में महंगी होती। पठानकोट में रेफ्रिजरेटर या टेलीविजन सेट सस्ता होता लेकिन जम्मू और श्रीनगर में महंगा होता और वहां के ट्रेडर को बाईपास करके, वहां का कंज्यूमर पठानकोट से वह समान खरीद कर लेकर जाता, इससे उनके कंज्यूमर को भी तकलीफ आती, इससे उनके ट्रेडर को भी तकलीफ आती और स्टेट का भी रेवेन्यू कलैक्शन कम होता। इसलिए यह कदम, एक कंज्यूमिंग स्टेट के जोड़ने से, साथ में उसको लाभ हुआ है। कई प्रश्न उठाये गये। कई बार हम लोग कुछ प्रचार पढ़ते हैं तो हम लोग उसको सच मान लेते हैं।

Satpathy *ji* raised the issue about GST and some people have been canvassing on GSTN. I explained yesterday that GSTN has the massive job to perform. It has to register lakhs and lakhs of people. It has then to evolve a system which will receive literally billions of vouchers and then match 320 crore vouchers every month, which will keep an eye on every transaction in the country. जैसे ही आपने यह विषय उठाया तो खड़गे जी का स्वभाव है, उन्होंने कहा कि हां, बिल्कुल ठीक कह रहे हैं। कई बार खड़गे जी सेल्फ गोल स्कोर कर लेते हैं। इसलिए कि जीएसटीएन का यह जो ढांचा था, वह यूपीए सरकार ने बनाया और मेरे ऊपर दबाव था कि बदलो। The pressure on me was, they have made it; it is a faulty structure and you must change it. I took a position that what the UPA Government did was a correct structure and I will not change it. I was surprised when Shri Kharge started agreeing with you. Why was it a correct structure? It was a correct structure because about 25 per cent, 24 per cent of the shares belong to the Central Government. Equal amount belongs to the State Governments collectively. So, the Centre and the State Governments own 49 per cent approximately. So the company is technically not a Government company. If it was a Government company, then for the purpose of employment of staff, the IT experts, their salary structures and grades, you would have had to pay them the Government structures. To manage an operation of this magnitude, probably the UPA Government then in power thought it was not possible to get the best minds in the world to start working on such a structure, if you have to just pay them a Director or a Joint Secretary salary. So, they created a structure which was technically not a Government company. But who did they give the 51 per cent share to? It was given to HDFC, to National Stock Exchange, to LIC Housing – credible organisations with a condition that we can take over those shares and increase our own shareholding to 51 per cent, if necessary. We did not consider it necessary.

The Board will have a Government majority. The executives will be appointed by the Government and for any decision to be taken, a Government's positive vote is required. So, no decision can be taken without the consent of the Government nominee and then, when we came to power, I just added one more thing that GSTN will also be subjected to CAG audit. So, we made this correction and, therefore, the present structure that has been evolved, it was formed at that time, it has evolved now. It is a structure which is working. So far there have not been major glitches. There could be but then those glitches are always corrected. There is no such technology in the world that does not have glitches. The moment an examination result comes out and young students of class 10th or 12th go to the software to find out their marks, there are glitches even then कि सिस्टम फेल हो गया, इसलिए थोड़ी देर बाद ठीक करके लाते हैं। इसलिए जीएसटीएन को बार-बार इश्यू बनाते रहना ठीक नहीं है। सरकार की तरफ से अपने आप में काफी कड़ी नज़र रखी जा रही है। कुछ और तर्क नहीं मिला, तो हर आदमी कह रहा है कि स्लैब बहुत ज्यादा है। मैं मानता हूँ कि स्लैब ज्यादा हैं, but then do not address contradictory arguments. You will say there are too many slabs and it must also contain inflation. The two are directly related. Now, assuming instead of 12 per cent and 18 per cent, we had only one slab. Let me for a moment, demolish this argument of multiple slabs. It is an argument against the poor people in this country. It is an argument in favour of the wealthy and the rich. Supposing there was only one slab as some people in columns have said and we had said everything will be taxed only at 15 per cent, then the *hawai chappal* would have been taxed at 15 per cent, the BMW car would have been taxed at 15 per cent. So, those who are advocating a single tax have learnt from western society where there is no population which is BPL.

Please remember that an indirect tax is a regressive tax. The rich man and the poor man pay the same amount of tax. गरीब आदमी साबुन खरीदता है या अमीर आदमी साबुन खरीदता है, तो एक जैसा टैक्स ही लगता है। इनकम टैक्स प्रोग्रेसिव होता है क्योंकि अमीर आदमी ज्यादा देता है, मध्यम वर्ग थोड़ा कम देता है और गरीब आदमी इनकम टैक्स नहीं देता है। अगर हम सभी कॉमोडिटीज पर एक रेट लगा दें, तो जो अमीर आदमी की चीज है और गरीब आदमी की चीज है, उसे एक ही टैक्स लगेगा और फिर हम सदन में यह तर्क देखते कि यह किस प्रकार का जीएसटी है। हमने कहा है कि जीरो परसेंट में बहुत आइटम्स आ गए हैं। जीरो परसेंट में लाने का उद्देश्य यह था कि उसमें टैक्स नहीं लगेगा और विशेष रूप से वे आइटम्स जिनका उपयोग गरीब आदमी करता है। ऐसी आइटम्स को जीरो परसेंट में या पांच परसेंट में रखा। अगर हम 12 और 18 परसेंट को तुरंत एक कर देते, यह कौंसिल में डिस्कस हुआ है, यह केंद्र सरकार का निर्णय नहीं था बल्कि सभी राज्य सरकारों का भी निर्णय था, तो 9 परसेंट टैक्स लगने वाले को सीधा 16 परसेंट में डाल देते और 21 परसेंट वाले को भी 16 परसेंट में डाल देते। इससे 9 परसेंट वाले आइटम का इनफ्लेशन इम्पेक्ट होता। स्मूथ जीएसटी की दृष्टि से यह सोचा गया कि आरम्भ में इसमें कुछ ज्यादा स्लैब रहेंगे। जीरो परसेंट और पांच परसेंट का स्लैब तो हमेशा रहेगा। The principles which were followed were (i) it should be revenue neutral जितना टैक्स आज आता है, लगभग उससे कम टैक्स सेंटर को भी और स्टेट को भी नहीं होना चाहिए। दूसरा इक्विलेंस है। इक्विलेंस का अर्थ यह है कि किसी आइटम पर जो पहले टैक्स चल रहा था, उसके सबसे नजदीक स्लैब में उसे डाल दिया जाए।

तीसरा, कई ऐसे आइटम्स हैं, जिनके बारे में कभी हम मानते थे कि उनका इस्तेमाल अमीर आदमी करता है। लेकिन अब वे मिडिल और लोअर मिडिल क्लास में भी चले गये हैं। इसलिए उनको अब 28 परसेंट से नीचे लाया जाए। पुरानी टैक्स व्यवस्था में जो दो स्टैंडर्ड रेट्स थे, वैट और एक्साइज़ का, वह साढ़े 12 परसेंट और साढ़े 14 परसेंट था। दोनों मिलाकर 27 परसेंट हो गये। यदि वह एक राज्य से दूसरे राज्य में जाता था, तो उस पर दो परसेंट सीएसटी लगता था। इस प्रकार से, 27 और 2, कुल 29 परसेंट हो गये। टैक्स के ऊपर टैक्स का जो कासकेडिंग इफेक्ट होता था, उसे मिलाकर स्टैंडर्ड रेट 31.6 परसेंट था। कुछ आइटम्स को 28 परसेंट के स्लैब में लाया गया और कुछ आइटम्स को 18 परसेंट के स्लैब में लाया गया।

Mr. Reddy raised this question. Finally, I do concede that as it moves forward, there will be scope for rationalising the rates. There, probably, will be scope that the two standard rates of 12 and 18, after some time, could be clubbed into one. That is a fair possibility and a suggestion. But if you had done it immediately and had a single slab or a lesser slab, its inflationary effect would have been much higher. Therefore, we did not get into this exercise.

Now there are several items—I addressed some of them yesterday—on which some programme on television that Shri Tathagata Satpathy saw or some news item will come or some industry will say that I have this position. Somebody mentioned movies. Earlier entertainment tax was being levied by the States only. What was the rate? The rate was from 20 per cent to 110 per cent. The entertainment tax was 20 per cent to 110 per cent in different States. The weighted all-India average was 30 per cent because GST is an all-India tax. Initially, we put it at 28 per cent. Then some people in some States said in our States for regional films exemption used to be granted. Those State Governments are still entitled to give a tax refund. In GST, there is no exemption but you can give a tax refund.

Maharashtra can give a refund to a Marathi film. Gujarat can give it to a Gujarati film. Tamil Nadu can give it to a Tamil film. So we said, all right, if you feel so. The Council collectively took a decision that for a certain slab below Rs.100 ticket, let us make it 18. So, actually, there is a reduction because the earlier tax was of a particular amount. The problem is that earlier the slabs were being mentioned. सलीम साहब, हम ये जो इप्रेसंस करते हैं, वह पहले नहीं लगता था। एक कारण मैंने कल बताया कि पहले एक्साइज़ इम्बेडेड होता था। दूसरा एक और कारण है, I am very reluctantly giving that reason. कुछ टैक्स नहीं देने का भी अभ्यास था। Now you gave the example of the problem of some States. Let us say, granite. ग्रेनाइट तो गरीब आदमी इस्तेमाल नहीं करता है, उसका तो कंज्यूमर देगा। ग्रेनाइट स्लैब्स पर लगाया जाता है। The all-India weighted average rate of granite was twelve-and-a-half plus fourteen-and-a-half plus two plus cascading effect, 31.6. That 31.6 rate became 28. So, what is the grievance? जब 31.6 पर्सेंट था, उस समय नहीं देते थे, लेकिन अब देना पड़ेगा। ... (*Interruptions*) Let me just complete. You ask me later.

SHRI A.P. JITHENDER REDDY (MAHABUBNAGAR): You said granite is used by the rich people. But our grievance is with regard to the poor people. After the granite slabs are cut, there are some pieces. Those cut pieces are collected by the poor industry people. They just polish it with gas. So, the people take these pieces, put some polish on them and spray something and sell them as small tiles. Earlier, the tax on them used to be 7 per cent. They are about one lakh people, who are there in Khammam district itself. So, we want exemption for this purpose only. I am not talking about the 28 per cent. That I agree. Rich people will have to pay that tax. ... (*Interruptions*)

SHRI ARUN JAITLEY: We have to see the all India weighted average.

Let me deal with two items for which I read the maximum number of articles written on. It was also mentioned by some hon. Members. In fact, when I went to Chennai, the other day, a group of NGOs came and met me and explained to me and I am having that matter investigated also. It is about the disability aids.

The GST Council decided that the disability aids will all be kept at five per cent tax slab and everybody asked to keep it at zero per cent tax slab. A senior Congress leader also wrote a letter saying to keep it at zero per

cent tax slab. Then, some television channels, which say it is a disability tax, also discussed it. But in GST zero is costlier than five per cent tax. Let me explain this and make this good.

When you manufacture any item with respect to disability aid, whether it is a clutch or a wheelchair – what the components are of a wheelchair, there will be iron, there will be aluminum, there will be rubber, there will be leather for the back – all the inputs are taxed at 18 per cent or 28 per cent. In the chain, when the final product is made, it is taxed at 5 per cent. It means that since the inputs are taxed at very high rate and the final rate is only five per cent, the manufacturer will get the input credit. Since it is an issue connected with Tamil Nadu, I will speak in English for the convenience. So, let us say that his input credit is 14 per cent or so, five will be subsumed in 14 and he gets a refund of 9, which helps him to bring down the price of wheelchairs or clutches. If it is zero, he does not get input credit. So, a disability aid at zero per cent tax will be costlier but at five per cent will be the cheapest. But without application of mind, somebody did a programme on a television channel, because in kindergarten they learnt in their basic arithmetic that five is more than zero, and therefore, this whole campaign started. The people who met me in Tamil Nadu said that actually some traders have increased it. ...
(Interruptions)

HON. DEPUTY SPEAKER: What they have felt is that five per cent may also be exempted.

... (Interruptions)

SHRI ARUN JAITLEY: If you exempt five per cent, you do not get input credit.

HON. DEPUTY SPEAKER: Even getting that input credit, they want this five per cent also to be reduced.

... (Interruptions)

SHRI ARUN JAITLEY: So, the whole campaign started. Let us see that there is a third objective. Let us decide it. Do we want in India the Make in India products to increase? Or, do we want to just allow cheap foreign products to come in? One of the objectives of GST is that you must aid and assist domestic products. For that purpose, on all foreign products, which are imported into India, you pay the basic Customs Duty and in addition to the basic Customs Duty, an amount equal to GST is charged as Integrated GST (IGST). So, if basic Customs Duty is, let us say, 10 per cent, and the IGST is 12 per cent, then a Chinese product coming into India will have to be levied at 22 per cent. So, it will be at 22 per cent disadvantage. That disadvantage will help the growth of Make in India product. If you say that this 12 per cent should be reduced to zero, then the Chinese product will get a 12 per cent advantage.

Let us see, some MPs also met me and I examined it, in the earlier regime with VAT and Excise and all different taxes and their cascading effect, the case in point typically is sanitary napkins.

Now, on first sight, everybody says reduce the tax. The earlier rate till 30th June was 13.8 per cent. That was the net taxation impact. Nobody made a representation because tax was embedded in the cost. It was 13.8 per cent. On an equivalence basis, the Council decided 12 per cent. When it was fixed at 12 per cent, they said 'please remove it because it is necessary for menstrual health and we must popularise it.' What will happen to village self-help groups? They are all below 20 lakhs. So, they are all exempted. So, no village self-help group

will have to pay. Those up to 75 lakhs will have to pay only two per cent. Now, you come to a large Indian manufacturer. A large Indian manufacturer is taxed at 12 per cent minus input credit. All his inputs – synthetics, absorbents, glue etc. – are taxed at 18 per cent and 12 per cent. When the Indian manufacturer gets input credit, the rate actually becomes much less. He gets a large input credit because the inputs are costlier than the final rate. The same principle is there. Therefore, those made in India by village self-help groups pay nothing, medium people will pay two per cent and large Indian producers will pay 12 per cent minus input credit. Since the input is taxed at a much higher rate, most of it will be absorbed. Some minor tax will be left. But if you make it zero, the impact will be that every Indian manufacturer will close down. The Chinese products will become 12 per cent cheaper. And, your Make in India brand does not survive because the IGST on the Chinese products will become nil.

As I said, it is a new regime. The Council has a lot of experts. There are a lot of Finance Ministers and many of them are economists. Therefore, we have the benefit of their services. All the States decide. The State Commissioners are also technical people who have learned this trade. So, they are not fixing up these rates casually. They will see the principle of equivalence; they will see the principle of revenue neutrality; they will see what the maximum burden is on a domestic consumer; they will see how Make in India brand is to be strengthened and field not left open for foreign products to just come in, by making such an inverse charge. Therefore, whenever we read in the newspapers or watch on the televisions, we must verify twice before believing it to be the Gospel's truth.

Sir, since we had a debate yesterday, I clarified it. Shri Jayadev raised the issue of hybrid cars. ... (*Interruptions*) I will examine the chillies. Without getting into the name of the companies, I may tell that for small cars, the duty was reduced. Did the company manufacturing the hybrid cars reduced the price or did it increase the price? They increased the actual price, after you gave a massive reduction in duty for the small car. They have no explanation to give. Then, they start a propaganda seeking duty concession for the luxury hybrid. For the small consumer, we gave a duty concession. Instead of reducing the price, they increased the price. Now, for the luxury vehicle the campaign is that 'to the luxury purchaser, please reduce the duty.' Now, a man who can pay Rs. 45 lakh, can also pay Rs. 50 lakh because for the man who had to buy it for seven lakh rupees, instead of reducing the price, you increased the price. Therefore, that segment of the private sector also, before it can pressurise the GST Council, will have to see that there is some responsibility that this new regime has on them also. After all, just because electrical vehicles are better from environmental point of view, we cannot convert it into a regime which is so unfavourable to the consumer where the State gives up its revenues and the manufacturer increases the price. Further, the number of manufacturers is not too many. Therefore, the Council is watching that situation.

As I have said that they are watching and their experts keep meeting regularly. Every State is getting grievances. I can only tell this House that every member of the Council and every Finance Minister of the State is neither being pressurized by a demonstration nor by only some domestic concerns. When they sit collectively they look at the data; they look at what is in the interest of the consumer and the country; what was the earlier rate; what is the revenue neutral rate; how can the 'Make in India' brand be strengthened; and then correspondingly take a decision. I am sure that we will continue to meet regularly and continue that exercise.

Sir, with these few words, I commend these Bills for approval of the House.

श्री अधीर रंजन चौधरी : जेटली जी, हम लोगों की तरफ से धारा 370 के बारे में कोई निगेटिव चर्चा नहीं की गई है। मैंने यह नसीहत दी थी कि...(व्यवधान) हां नसीहत दी थी कि घाटी में धारा 370 लेकर और फिसकल आटोनामी लेकर शंका पैदा हो रही है, क्योंकि आपने खुद हिंदुस्तान में जब जी.एस.टी. चालू किया था, उस समय आप जम्मू-कश्मीर घाटी को अपने साथ लेने में विफल हुए थे। यह आपकी गलती है, क्योंकि वहां आपकी सरकार है, पी.डी.पी.-बी.जे.पी. आपकी सरकार है। इसलिए आपको ऑर्डिनेंस लाना पड़ा। वहां जो शंका है, उस शंका को जताने के लिए मैंने आपका ध्यान आकर्षित किया था, क्योंकि वहां लोगों के अंदर यह शंका है और वहां जो ट्रेडर्स हैं, जो बिजनेसमैन हैं, वे सब विरोध में आए थे। आपकी सरकार ने उनकी धुलाई की, पिटाई की, यह नहीं होना चाहिए था। आप एक बड़ा काम कर रहे हैं, अच्छा काम कर रहे हैं और किसी दूसरे के ऊपर लाठी भी चलाते हैं। ये दोनों चीजें एक साथ नहीं होनी चाहिए। इसलिए मैंने आपका ध्यान आकर्षित किया था।

मैं आपको यह बोलना चाहता हूं कि घाटी में ड्राईफ्रूट्स, The GST on dry fruits should be at 5 per cent and not at the proposed 12 per cent as higher tax will lead to price rise and encourage illegal trade across the LoC. वहां की मुख्य मंत्री जी खुद कह रही हैं कि मुजफ्फराबाद, कश्मीर में कोई रोकटोक नहीं होना चाहिए, कोई पाबंदी नहीं होनी चाहिए। दूसरी बात यह कि आपकी मुख्य मंत्री आपको खुद कहती हैं कि आप वहां का जी.एस.टी. रेट घटाइए। मैं वही कह रहा हूं कि एक हॉर्टिकल्चर, टूरिज्म और हैण्डीक्राफ्ट, कश्मीर घाटी के जो ये तीन विषय हैं, इनके ऊपर जी.एस.टी. लागू करने में आपको घाटी के बारे में सोचना चाहिए। इसलिए हमने धारा 370 के बारे में कोई नकारात्मक बात नहीं की। आप लोगों का रवैया है कि घाटी से धारा 370 को एबॉलिश करना चाहिए। लेकिन सत्ता में आने के बाद आप सब खो गए,...(व्यवधान) आप भूल गए, यूनिफॉर्म सिविल कोड भी भूल गए, धारा 370 का एबॉलिशन भी भूल गए। ये आपके चुनावी जुमले थे।...(व्यवधान) आप सियासत करने के लिए धारा 370 का नारा लगाते थे। चुनाव के बाद आपने वह जुमला छोड़ दिया।...(व्यवधान)

तीसरी बात मैं आपको बताना चाहता हूं कि ऑर्डिनेंस का रास्ता नहीं अपनाना चाहिए। यहां हमारा लोकतंत्र है। हर बात में ऑर्डिनेंस नहीं आना चाहिए। आज हिंदुस्तान की लोक सभा में, पार्लियामेंट में डे ऑफ ऑर्डिनेंस हो चुका है, क्योंकि लैजिस्लेटिव बिजनेस में ऑर्डिनेंस पर चर्चा हो रही है।

HON. DEPUTY SPEAKER: Shri Adhir Ranjan Chowdhury, are you withdrawing your Resolution?

SHRI ADHIR RANJAN CHOWDHURY : Yes, Sir, I am withdrawing my Resolution disapproving of the Central Goods and Services Tax (Extension to Jammu & Kashmir), Ordinance, 2017.

HON. DEPUTY SPEAKER: Is it the pleasure of the House that the Statutory Resolution moved by Shri Adhir Ranjan Chowdhury be withdrawn.

The Statutory Resolution was, by leave, withdrawn.

HON. DEPUTY SPEAKER: The question is:

“That the Bill to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir, be taken into consideration.”

The motion was adopted.

HON. 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.

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

SHRI ARUN JAITLEY: I beg to move:

“That the Bill be passed.”

HON. DEPUTY SPEAKER: The question is:

“That the Bill be passed.”

The motion was adopted.

HON. DEPUTY SPEAKER: Now, the House shall take up Item No.22.

Shri Adhir Ranjan Chowdhury, are you withdrawing the Statutory Resolution?

SHRI ADHIR RANJAN CHOWDHURY: Yes, Sir.

HON. DEPUTY SPEAKER: Is it the pleasure of the House that the Statutory Resolution disapproving the Integrated Goods & Services Tax Ordinance, 2017 moved by Shri Adhir Ranjan Chowdhury be withdrawn.

The Statutory Resolution was, by leave, withdrawn.

HON. DEPUTY SPEAKER: The question is:

“That the Bill to provide for the extension of the Integrated Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir, be taken into consideration.”

The motion was adopted.

HON. 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.

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

SHRI ARUN JAITLEY: I beg to move:

“That the Bill be passed.”

HON. DEPUTY SPEAKER: The question is:

“That the Bill be passed.”

The motion was adopted.

16.47 hours