

[Sh. Keshari Lal]

to at least one member from each family without any further delay.

[English]

**(vi) Need to give relief in income tax to salaried class**

DR. THAMBI DURAI (Karur): It is known fact that periodical increase in Dearness Allowance is allowed to Government servants only due to increase in the cost of materials and rise in consumer price index. This increase is actually to offset the increase in the cost of various materials but indirectly this increase in Dearness Allowance penalises the salaried class by way of income tax due to increase in the apparent income. If a standard deduction formula to remove this injustice is not possible, the salaried class may be given relief under various sections of the Income-tax Act.

Similarly, State Governments allow their employees to surrender their 15 days earned leave and encash them. This encashed amount is now taken into one's total income for computing income-tax. The surrendered portion of Earned Leave is actually a sacrifice of one's privilege and it is unfair to tax this amount.

Dearness Allowance and City Compensatory Allowance should necessarily be taken away from the purview of the income-tax as these are meant to take care of the increase in the cost of living on a continuous basis.

I would also suggest that the standard deduction ceiling is raised from Rs. 12,000 to Rs. 15,000 and the taxable income from Rs. 18,000 to Rs. 42,000.

[Translation]

**(vii) Need to direct Punjab Government to amend its Allocation of Business Rules, 1986 making them consistent with constitutional provisions**

SHRI KIRPAL SINGH (Amritsar): I want to

raise the following matter of urgent public important in this House under Rule 377.

While allocating the following matters, the Punjab Government has in its Allocation of Business Rules, 1986 brought the General Administration Department of the Punjab Vidhan Sabha and its Secretariat under the Chief Secretary:-

- (1) Code of conduct of Members
- (2) Special privileges and amenities to the Members of Punjab Assembly.
- (3) The work relating to showing the worth-seeing places and State Projects to the Members of Punjab Assembly.
- (4) The appointment of the Secretary Punjab Vidhan Sabha and the work relating to all matters concerning Punjab Vidhan Sabha Secretariat Establishment and framing of service rules

According to the Constitutional provision, all these matters, fall within the jurisdiction either of the House itself or of the Speaker of the Legislative Assembly. By doing so, the Punjab Government has made the Legislature and its Secretariat subservient to the Executive which is violative of the basic structure of the constitution. It is gross violation of well defined powers of three organs of the State, i.e., Legislature, Executive and Judiciary.

Therefore, I urge the Government to ask the Punjab Government to amend its Allocation of Business Rules forth-with making them consistent with the constitutional provisions so as to ensure the independence of the Legislature and its Secretariat.

**(viii) Need to provide financial assistance to the Government of Madhya Pradesh for making adequate arrangements for 'Kumbh Festival' in Ujjain**

SHRISATYANARAYAN JATIYA (Ujjain): Mr. Speaker, Sir, the great festival of 'Kumbh, is organised after every 12 years in Prayag.