[Dr. Thambi Durai]

Ministers of the National Front Government are giving different statements on Mandal Commission Report. The hon. Prime Minister of India gave a suo motu statement on August 7th and 27th in this House.....(Interruptions). His aim is to extend reservations to them in jobs and education. ..(Interruptions)

MR. SPEAKER: Let us not waste the time of the house now.

(Interruptions)

DR. THAMBI DURAI: But, the Education Minister of our(Interruptions)

MR. SPEAKER: You can very well discuss these things when we discuss the Mandal Commission Report.

DR. THAMBI DURAI: I do not know whether we will take up this discussion at 4 pm. today(Interruptions)

12.54 hrs.

RE. REFUND OF EXCISE/CUS-TOMS DUTIES RECOVERED IN EXCESS

SHRI M. J. AKBAR (Kishanganj): Sir, I am referring to the excise issue because during the mentions on this issue and during the Finance Minister's reply, I think, we are avoiding a very very critical and crucial element of this whole issue, which is accountability. You know that this debate starts with the decision of the court against this whole practice of "unjust enrichment". After that, this Government on 20th of March 1990 arbitrarily continued, arbitrarily decided that defence would be continued. The questions that we have to address ourselves are: At what level was this decision taken? Why was it not brought to the Cabinet despite the fact that hundreds and hundreds of

crores of rupees was the money involved? This Government has been saying over and over again that we are having financial problem and we need more money because the deficit is more. Who took this decision? Why was it not brought to the Cabi-net? Which are the companies that have benefited during the last five months? To what extent they have benefited? We would like to know the details. The reason why we are asking for a Joint Palamentary Committee on this subject is because we think that the Government and Prof. Madhu Dandavate are trying to avoid any sense of accountability by merely saying today that they have withdrawn the circular or withdrawn the order. That does not justify the crime that was committed which has been going on for five months. There is no way we can reach the bottom of this matter of accountability except the joint parliamentary committee. This people's money runs into hundreds and hundreds of crores, A leader of the Janata Dal has gone on record and said that Rs. 10,000 crores are involved. It is not a small sum. A big sympathiser of the Govvery ernment, Mr. Madhu Limaye, for whom we all have the deepest respect, has been taking this issue up, has written to the Government. The Government did not even respond to Madhuji's letter for weeks. Madhuji is writing a letter today because he is not satisfied with the answer and he thinks and rightly so, that this Government is getting away with evasion: government is protecting the people who took the decision. And this decision was taken at the highest level. Cabinet was by-passed. We need a joint parliamentary probe to find who are the guilty and who are the culprits in this matter.

SHRI VASANT SATHE (Wardha): I am glad that Shri Madhu Dandavate is here. The other day in the House in reply to a question, hon. Finance Minister had said that he had issued certain instructions to stay the circular which was given by the Chairman of the Board. Now very senior and important member of the Janata Dal has himself gone on record in an interview in *Sunday* where he has categorically stated—he was asked a question "Are you going to raise the issue in Parliament?" And the answer was:

> "For what? You people are always saying that I am embarrassing the Government. I have had these facts for more than a month. Let me wait for Dandavate's reply. But I am surprised by this decision. You go on saying, our coffers are empty, our situation is critical and then the industrialists make Rs. 10,000 crores. I cannot understand the logic."

What I would like to know from Mr. Madhu Dandavate is: what is the amount of refund involved between March and upto now how much amount has been refunded to the industrialists so that the country should know; and how much remains to be refunded?

The hon. Minister the other day had said that he is keen that it should go back to the consumers. In what form now will it go back to the consumers? Is some fund being created? Is this amount being deposited in that consumer welfare fund? All this we want to know from the hon. Finance Minister.

PROF. P. J. KURIEN (Mavelikara): This matter was raised yesterday also not by one Member but by two or three senior Members. And we had asked for a joint parliamen. tary probe in the matter. You remember that when the Bofor's question came, it was a question of allegation of Rs. 60 crores. And now what has been pointed out is Rs 10,000 crores. I said even yesterday in the House that this decision was taken with the knowledge of the highest in the Government-I mean the Prime Minister. That is what we allege here.....(Interruption)

13.00 hrs.

was taken with the This decision knowledge of the Prime Minister, who politics. value based talks about Therefore, we asked for a Joint Parliamentary Committee but the Government did not care even to respond it. Sir, you are the custodian of this House and we want you to protect our rights. We are not going to be satisfied with such an answer from Prof. Madhu Dandavate. We want an inquiry, a thorough inquiry by a Joint Parliamentary Committee. He should not think that he can get away with such an answer here. We want an inquiry through you, Sir, and this country must know that what they have been doing. They talk of one thing and do something else. All of us demand that there should be an inquiry by a Joint Parliamentary Committee.

THE MINISTER OF FINANCE (PROF. MADHU DANDAVATE): Sir, I am extremely thankful to hon. Members. I rise to give clarifications with a clear conscience and without any diversified attitude. First, let me try to clear the entire issue and you will be very happy. I showed it to some hon. Members of this House who wanted to know about the arrears upto last month right from 1986 onwards. Those figures I will give you(Interruptions) When he is insisting that I should look to him and not to Shri Advani, I am reminded of a very interesting experience which the House would like to know. When Dr. Shyama Prasad Mukherjee was sitting on one of the benches in the Opposition, and he was speaking against preventive. detention, one of the towering Members of the Treasury Benches said, "Mr. Shyama Prasad Mukherjee, vou are distracting my attention. You must face the truth." He said, "How can I face the truth? I am facing you." That is what he had told.

Sir. firstly, I will give the figures. As far as the refund is concerned, I will give the year-wise figures. For

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[Prof. Madhu Dandavate]

1986-87, it is Rs. 171.03 crores; for 1987-88 it is Rs. 233.32 crores; for 1988-89 it is Rs. 278.45 crores; for 1989-90, it is Rs. 333.09 crores; for April, 1990 the refund is Rs. 39.32 crores, for May it is Rs. 26.98 crores and for June it is Rs 22 13 crores. Now, these were the refunds These figures include the refunds granted in compliance with the judgements of the Tribunal. High Court and Supreme Courts.

Sir, I am extremely thankful to Mr. Sathe because in a pointed manner he has raised certain questions. The first is the issue of unjust enrichment The complaint of many consumers has been that whenever some excess duties are collected from the manufacturers or from an importer, some of the manufacturers and importers pass on that particular burden to the consumers. After that, if the Governreturns to them the excess ment collected, in that amount that was case, from one side they have already collected the amount, that is from the consumers, but on the other side they got it back from the Government. In that case, it is rightly called in legal terminology as "Doctrine of unjust enrichment." I am fully in agreement Now I come to the with that that if such next procedure an enrichment what unjust is there. is the remedy open to the im-porters and the manufacturers. The is matter went to the court of law. They have quoted certain judgements. But probably—I do not allege them; they had no time to go through all judgements of different High the nod your Courts Don't head. Akbarii, just listen to me. Of course, you might have nodded as a reflex action. without going over to the But I have got some of the matter. judgements with me. There are various High Courts which gave different judgements. The Full Bench Bombay High Court which has given a judgement has said that there is relevance in the doctrine of unjust enrichment

But, at the same time, the Full Bench of the Bombay High Court itself has observed that they have not examined the further question whether this doctrine of unjust enrichment has any application to suits before civil courts or to departmental proceedings for refund. Therefore, they made it clear that they have enunciated the general principle, but whether in a particular case the burden was passed on to the consumers and, therefore, in that particular case refund will mean an unjust enrichment or not, I am not giving the judgement about that. Individually we will have to go before the court and get the necessary judgement. This is the legal part.

Now we come to the next part that how the circular was issued on 28th According to the established March practices and procedures about all these routine matters which have been going on, even the Secretary (Revenue) or the Minister is not inform-The full Board of Excise and ed Customs has the right. They had the They sent a telex. It was meeting followed by the circular of 28th March and in that they said that this is the position. These funds can be refunded by usual procedure (Interruptions).

SHRI VASANT SATHE: Circular was sent by whom?

13.07 hrs. [MR DEPUTY SPEAKER in the Chair]

PROF. MADHU DANDAVATE: That was sent on behalf of the entire Customs and Excise Board.

SHRI VASANT SATHE: Who sent this circular?

PROF. MADHU DANDAVATE: That goes from that particular Department. I am coming to that. Let it be very clear that not to talk of the Minister, even the Revenue Secretary was not in the know of this. In a ro time manner the circular had gone .(Interruptions) Let me complete ..(Interruptions)

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SHRI P. R. KUMARAMANGA-LAM (Salem): It is a very huge amount, Madhuji.

PROF. MADHU DANDAVATE: It is not huge. I have quoted what it is. You total it up...(Interruptions) complete.....(Interruptions) Let me As far as I am concerned, even if there is discussion, if the House feels that we are misguiding the House, and if the House feels that let there be an independent authority, and I go a step further that even if there is a one-man commission like Prof. Ranga, I am prepared to place the entire matter before him, and if he comes to the conclusion that there is any shady deal or any miscalculation or malpractice, even indirectly if the Finance Minister has a hand, not only I shall go back from Parliament, I shall retire from public life of this country. I can assure you that..... (Interruptions)

SHRI M. J. AKBAR: We are not alleging that you are personally involved.....(Interruptions)

SHRI SONTOSH MOHAN DEV (Tripura West): We never mentioned your name.....(Interruptions)

SHRI M. J. AKBAR: He said 'highest authority'. We want a probe into whose decision it was (Interruptions)

PROF. MADHU DANDAVATE: You may not say that but I am making the suo motu offer, even if you do not demand that...(Interruptions)

SHRI M. J. AKBAR: We are saying that you are the victim of Prime Minister's decision.....(Interruptions)

PROF. MADHU DANDAVATE: No. The Prime Minister had nothing to do in the matter. I challenge..... (Interruptions)

SHRI SONTOSH MOHAN DEV: Regarding Bofors, when Rajiv Gandhi made a Statement on Bofors, Prof. Madhu Dandavate said, "We want a 21-3 LSS/ND/91

Joint Parliamentary Committee." (Interruptions). When Rajiv Gandhi made a statement regarding Bofors. what was your reaction? You wanted a Joint Parliamentary Committee. (Interruptions). Now we want a Joint Parliamentary Committee. (Interruptions)

PROF. MADHU DANDAVATE: Why don't you listen? (Interruptions)

MR. DEPUTY SPEAKER: Please take your seats. I will give you chance.

(Interruptions)

SHRI SONTOSH MOHAN DEV: The Finance Minister is not honest when he tries to shield someone. Let him entrust it to J.P.C. When Raiiv Gandhi made a statement about Bofors, I remember this Madhu Dandavate stood up and said, "Rajiv Gandhi, your statement is not enough. and Parliament is supreme, we want a Joint Parliamentary Committee." This is our demand today. We want a Joint Parliamentary Committee. (Interruptions)

PROF. MADHU DANDAVATE: They have raised certain questions (Interruptions). I am on my legs. T won't yield. I have made up my mind not to yield. When you people speak. I am silently listening to you. (Interruptions) Mr. Sathe, have modesty to listen to me. I will not yield. (Interruptions)

MR. DEPUTY SPEAKER: Let him complete.

SHRI VASANT SATHE: You agree for a Parliamentary Committee. (Interruptions)

PROF. MADHU DANDAVATE: As far as I am concerned, I don't mind a Parliamentary Committee. (Interruptions) As far as I am concerned, if at all it is the desire of the House, I have never minded any Committee. (Interruptions)

MR. DEPUTY SPEAKER: Let him complete.

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PROF. MADHU DANDAVATE: Let me complete. (Interruptions)

SHR1 HARISH RAWAT (Almora): He had agreed to the Joint Parliamentary Committee. (Interruptions)

MR. DEPUTY SPEAKER: I will allow you to speak, but let him speak.

(Interruptions)

[Translation]

SHRI HARISH RAWAT: He has agreed to a joint Parliamentary Committee. What is the use of having a further discussion on it?.....(Interruptions)

[English]

PROF. MADHU DANDAVATE: It is very unfair I will not yield. I am not yielding (*Interruptions*) I shall not yield. I am on my legs. (*Interruptions*)

SHRI JASWANT SINGH (Jodhpur): I have a point of order (Interruptions)

SHRI B. SHANKARANAND (Chikkadi): Sir, I have a point of order. May I submit one thing? (*Interruptions*)

[Translation]

SHRI KESHARI LAL (Ghatampur): Mr. Deputy Speaker, I have a point of order.

[English]

MR. DEPUTY SPEAKER: I am allowing him, you sit down, please Let me hear his point of order.

(Interruptions)

[Translation]

MR. DEPUTY SPEAKER: There can no point of order on a point of order.

(Interruptions)

[English]

MR. DEPUTY SPEAKER: Please sit down. This will not form part of the record.

(Interruptions)*

MR DEPUTY SPEAKER: It is not fair.

(Interruptions)

SHRI B. SHANKARANAND: Sir, I am on a point of order. (Interruptions)

MR. DEPUTY SPEAKER: I am allowing him. Let me hear his point of order

(Interruptions)*

MR DEPUTY SPEAKER: What he says will not form part of the record

(Interruptions)

SHRI B. SHANKARANAND: Sir, the Finance Minister has agreed on two points. First, he is willing for an enquiry.(Interruptions)

MR. DEPUTY SPEAKER: I can very well see the interest of the Members. I would like to hear Mr. Shankaranand's point of order and it is for me to decide.

(Interruptions)

MR. DEPUTY SPEAKER: You are not deciding it; let me decide it. Why are you interrupting me?

(Interruptions)

MR DEPUTY SPEAKER: Please sit down I will hear Mr. Shankaranand and I would like to give opportunities to other Members also very briefly, if they want to say something.

SHRI B. SHANKARANAND: Sir, the Finance Minister has said that he is willing for the Parliamentary Committee. Now, there is no need for him to say anything. Let him

*Not recorded.

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say that before the committee itself and not here because his statement on the subject shall have to be gone into by the committee. His further statement including the statement that he made on the floor of this House should go before the Parliamentary Committee and he should appear before the Parliamentary Committee.

MR. DEPUTY SPEAKER: Please quote the rule under which I can stop him from speaking.

SHRI B. SHANKARANAND: Sir, it is a question of propriety. He has chosen himself to make a statement on the floor of this House about this affair. Now, he has agreed for the enquiry by the Parliamentary Committee. So, let him make the statement before the committee and it is for the committee to enquire about the whole statement including the affairs which has been raised by my friends. He cannot make any statement here now. (Interruptions).

MR. DEPUTY SPEAKER: Under what rule. I can say that he cannot make a statement here.

(Interruptions)

SHANKARANAND: SHRI В. Sir, let me complete. Even at the risk of repeating, I would like to say that he has agreed for a Parliamentary Committee. He has himself chosen to make a statement on the subject. Let him make the statement before the committee. We do not want to discuss about the statement now before the committee goes into the entire statement of him. What is there for us to hear now? We do not want to hear him because even if he makes a statement, that will go before committee. (Interruptions) the Sir. Madhuji is speaking not only as the Finance Minister, but he is speaking on behalf of the Government also. He has agreed for the Parliamentary Committee and let him make further statement there and the committee will examine it.

MR. DEPUTY SPEAKER: As the Presiding Officer, under what rule can I restrain him?

B. SHRI SHANKARANAND: There is no question of restraining him. (Interruptions)

MR. DEPUTY SPEAKER: Order, please.

SHRI В. SHANKARANAND: Do you want to know the rules?

MR. DEPUTY SPEAKER: Yes.

SHRI В. SHANKARANAND: Mr. Deputy Speaker, I know that you are well versed in rules. I do not want to teach you rules. You also know that you have allowed him to make a statement. Otherwise he cannot make a statement.

MR. DEPUTY SPEAKER: Which rule?

SHRI В. SHANKARANAND: The Minister can make a statement permission. I am only with your quoting the rules. The Minister makes a statement only with your permission. (Interruptions)

PROF. MADHU DANDAVATE: I was allowed to clarify the point made by Mr. Vasant Sathe. (Interruptions)

MR. DEPUTY SPEAKER: Since you have raised the point of order, I have asked you the rules which have been violated.

(Interruptions)

SHRI B. SHANKARANAND: There is a rule. We want the Committee should be appointed because the Government has agreed to it. Let the matter be gone into by the Joint Committee. (Interruptions)

MR. DEPUTY SPEAKER: If other Members also are wanting to make some submissions briefly, I will allow them.

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SHRI INDRAJIT GUPTA (Midnapore): What is the procedure you are following?

SOME HON. MEMBERS: What is the issue? (Interruptions)

MR. DEPUTY SPEAKER: Order, please. While raising a point of order, there should not be disorder in the House., Shri Jaswant Singh.

SHRI JASWANT SINGH: Mr. Deputy Speaker, Sir, the point is that we are examining about this aspect of unjust enrichment following upon refund of duties. Certain demand has been made about a thorough and fullfledged investigation into the whole aspect of it. The hon. Minister has read out figures of such refunds made for the periods 1986-1990. (Interruptions)

1 am on a point of order. I am giving also simultaneously some essential information. Those figures which he gave range from Rs. 200 crores to Rs. 300 crores annually. In the current year, these figures are about Rs. 70 to Rs. 80 crores. Seized of this fact, the full Bench of the Bombay High Court has ruled on this aspect of unjust enrichment. (Interruptions)

MR. DEPUTY SPEAKER: This is going into the merits of the case.

SHRI JASWANT SINGH: I am not going into the merits of the case. I am merely informing you, Mr. Deputy Speaker, that the Estimates Committee is already seized of the totality of this matter; that the Estimates Committee is a Joint Committee of Parliament; that the Estimates Committee has Members from all sections of the House; that the Estimates Committee is looking precisely into this aspect.

When the Estimates Committee is looking into this and when we are already examining this matter, I do not see the reason why another parliamentary committee be appointed. (Interruptions)

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SHRI INDRAJIT GUPTA: I want to know from you under what rule, the hon. Minister of Finance can be prevented from completing the statement which he rose to make here. The statement was being made in response to some matter which has been raised here by Mr. Sathe and other on the basis of something which has appeared in The Sunday magazine. That is what he has quoted here and on that basis demanded that there should be a joint enquiry committee. When the hon. Finance Minister is responding to that statement they may not agree with the statement, that is a different matter-but, under what rule you, in the Chair, can prevent him from completing his statement. 1 would like to know this. That is number one.

MR. DEPUTY SPEAKER: Who has prevented him?

SHRI INDRAJIT GUPTA: Mr. B. Shankaranand, with all due respect to him—the defunct Chairman of the defunct Commission now!—has insisted that that statement cannot be made here. It must be made before the proposed Commission.

SHRI B. SHANKARANAND: I did not say that he cannot make that statement.

PROF. MADHU DANDAVATE: He said it. It should be on record. I have not forgotten what I have heard.

SHRI INDRAJIT GUPTA: You have said it.

PROF. MADHU DANDAVATE: If he has forgotten what he has said, I remember what he has said because my memory is better than his.

SHRI B. SHANKARANAND: Why is he so angry?

SHRI INDRAJIT GUPTA: I have not completed my statement. Let me complete my statement. Mr. Shankaranand, I never interrupted you. But, you go on interrupting all the time.

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SHRI B. SHANKARANAND: I did not take your name.

SHRI INDRAJIT GUPTA: Is it proper that even before the Finance completed Minister has his statement, we are asked to agree that that statement which has not yet been heard 'in full, should be made before some Commission which they are demanding? Is it possible? On what basis is this demand being made? I can understand some hon. Members feeling very much upset because they keep on dragging in the example of Shri Rajiv Gandhi and Bofors. It is only an attempt to get their own back on that. I do not want to go into that discussion is matter now. If a full held, I will again bring up what had happened last year.

SHRI B. SHANKARANAND: When there is a Committee, they should participate in the Committee. They did not participate.

PROF. MADHU DANDAVATE: We demanded certain terms of reference. You refused them and, therefore, we opted out. Tell the truth. It is not the whole truth.

SHRI INDRAJIT **GUPTA**: It is just as well for you that we did not participate. We did not participate so that something more will come out. Are we going to draw on parallels? That Commission was set up in view of certain reports which were submitted in a foreign country by the Audit Reporter of that country, Central Audit Bureau, to their own Government and, on the basis of that, certain statements which were made in this House, did not correspond with the truth. But, here what has happened? One Sunday magazine has been quoted and the hon. Minister's statealready shown that the ment has involved is nowhere near amount Rs. 10,000 crores. Rs. 10,000 crores is a figment of your imagination. If there is any prima facie substance in this matter, I request you that it should be certainly inquired into. But

in Excess I would request you to permit the

Minister of Finance to complete his statement, before all this howling and shouting goes on. (Interruptions)

MR. DEPUTY SPEAKER: Shri Malhotra, are you on a point of order? Or, if you want to make a statement, I will give you time later. If you want to say something, I will call you later.

[Translation]

PROF. VIJAY KUMAR MALHO-TRA (Delhi Sadar): Mr. Deputy Speaker, Sir, a number of hon'ble Members of Congress Party have already spoken on the statement. That is why we would also like to raise our point....(Interruptions)...

[English]

MR. DEPUTY SPEAKER: I will give a chance. Now, Shri Sontosh Mohan Dev. Are you on a point of order?

(Interruptions)

SHRI SONTOSH MOHAN DEV: Sir. I do not want to enter into a controversy with a colleague of mine, who is the Chairman of the Estimates Committee, who made a statement here just now. But with all humbleness and respect for the Parliamentary procedure, I think that this subject matter of revenue and other things is a subject of the Public Accounts Committee and not that of the Estimates Committee. It is not proper on their part to take it. They are also trying to shield the issue. They should not stop the Pub-Accounts Committee (Interruplic tions) Why I am saying this is that in the Public Accounts Committee, we unanimously accepted that Bofors matter is to be looked into by the Public Accounts Committee, even though there is a Government enquiry and CBI enquiry. The precedent that has been quoted by Shri Jaswant Singh is not justifiable. There are precedents when Government enquiry as well as Public Accounts Committee enquiry had gone together. This is my submission.

MR. DEPUTY SPEAKER: I will see the point.

[Translation]

SHRI HARISH RAWAT: Mr. Deputy Speaker, Sir, we have made a demand that a Parliamentary Committee should be constituted to look into the matter and the hon. Minister has already accepted our demand and when once it has been accepted it is not proper for the Government to make any statement in this regard Under rule 269, Joint Parliamentary Committee .(Interruptions)...

MR. DEPUTY SPEAKER: Please take your seat.

(Interruptions)

[English]

SHRI INDRAJIT GUPTA: Sir, am I to take it that you are not permitting him to complete his statement? What kind of a procedure you are following? Let him finish his statement. Then, they can raise it. (Interruptions)

MR. DEPUTY SPEAKER: Mr. Indrajit Gupta, I have to hear his point of order. It is not correct for you to cast aspersions like that. It is not correct for you to do so.

(Interruptions)

MR. DEPUTY SPEAKER: Mr. Parliamentary Affairs Minister, you please tell your Members to sit down.

(Interruptions)

SHRI HARISH RAWAT: Sir, I am quoting the rule also. (Interruptions)

SHRI ANIL BASU (Arambagh): What is going on in this House? (Interruptions)

MR. DEPUTY SPEAKER: I am hearing his point of order.

(Interruptions)

SHRI HARISH RAWAT: I am quoting rule 269. Why are you worried?

MR. DEPUTY SPEAKER: I am hearing his point of order.

(Interruptions)

SHRI TARIT BARAN TOPDAR (Barrackpore): This is not the way to do things. It cannot be allowed. (Interruptions)

MR. DEPUTY SPEAKER: I will hear your point of order also.

SHRI TARIT BARAN TOPDAR: This cannot be allowed.

MR. DEPUTY SPEAKER: Please sit down.

(Interruptions)

[Translation]

SHRI HARISH RAWAT: I do not want to hurt my friend's feelings through my point of order. I would like to submit that the hon. Minister has acceded to our demand by giving an assurance to set up a Joint Parliamentary Committee on this issue. .(Interruptions)

[English]

MR. DEPUTY SPEAKER: Under which rule you want to stop the Minister? You show me that rule.

SHRI HARISH RAWAT: I am coming to that. (Interruptions)

SHRI TARIT BARAN TOPDAR: It cannot be allowed. (Interruptions)

[Translation]

SHRI HARISH RAWAT: "...... and Under Rule 269 any document can be placed before the Committee as evidence which can be examined by the Committee, and this document may affect any future enquiry." That is why it is not proper for the Hon'ble Minister to give any further statement

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unless the Hon'ble Speaker takes a final decision about the setting up of the Committee. My point of order is that the Hon'ble Minister for Finance has no right to tamper with the evidences to be produced before the committee which would be set up under Rule 269....(Interruptions)....

MR. DEPUTY SPEAKER: I will give the ruling.

(Interruptions)

MR. DEPUTY SPEAKER: It seems that many Members are agitated on a point of order. I can decide it with your help and I think, even if you had kept quiet I would have decided it. Now as far as Mr. Shankaranand's point of order is concerned, he has distinguished it in his He has said that he can statement. but he should not. He says: "If he wants he can. But he should not." So, he is also, I think, agreeing that the hon. Minister can continue to make the statement. What Shri Indrajit Gupta has pointed out has lot of sense and it is in order. All other points of order are not in order.

(Interruptions)

MR. DEPUTY SPEAKER: Shri Topdar, you just keep quiet.

(Interruptions)

SHRI VASANT SATHE: I hope, you are not going to withdraw the joint parliamentary committee. (Interruptions)

THE MINISTER OF FINANCE (PROF. MADHU DANDAVATE): There is no question of my accepting. The House has to accept it. (Interruptions) I have been in Parliament for twenty years. Do not try to trap me. (Interruptions)

That is why, I am telling you and 1 am not telling Shri Shankaranand. (Interruptions)

MR. DEPUTY SPEAKER: Please address the Chair.

(Interruptions)

PROF. MADHU DANDAVATE: Mr. Deputy Speaker, Sir, I was almost completing the statement or clarification. I will only add two more points. Having seen that actually the circular was issued according to usual procedure, when it was brought to my notice that he has referred to some letters, as far as letter written to me, my colleague is concerned. I have sent the detailed list. But more than that, I wish to remind this House that last Friday, in this very House, there was one Question No. 233 and it was 11th in order and there was also a question on excise duty and my Hukumdeo Narayan colleague Shri Yadav had actually asked a supplementary there, I had clarified all this position.

Further regarding the point about the consumer fund which Shri Sathe rightly raised, I will refer to that. The question is how can this unjust enrichment be awarded? That means, if I am an importer and a trader who has already passed on the burden of additional duty to the consumers and then asking refund from the Government and if the Government wants not to add to the unjust enrichment. the only path that can be open to the Government is to build up some sort of a welfare fund or a consumer fund and in that, the whole amount can be paid and it can be utilised for some welfare activity of the consumer. I am of that opinion. Therefore, while referring to that, I had already stated in my question which was replied to on Friday the 24th, I stated-I wish to add had clearly the last part which is very important that though the circular was issued, I feel that if a consumer fund is to be built up and for that, if necessary changes in law are to be made, and if the proper guidance is to be given consumers, it is better that to the firstly we stay the action on the circular of 28th March and secondly we explore the possibility of changing the necessary law so that the consumer fund can be built up. I would only read out what I had read out

[Prof. Madhu Dandavate]

last Friday while replying to the question in this House:

"In the meantime we are staying action on the Revenue Department Circular dated 20th March 1990 regarding sanction of refund claims to manufacturers and importers where they had passed on the duty burden to their customers."

I have made it clear. I issued the statement and I issued the clarifications. All these are there because we want to explore the administrative feasibility of some legal changes by which there will be possibility to build up the consumer fund.

Coming to the question of enquiry, let it be made clear, as an individual I throw this challenge that if you feel that there is something shady.....(Interruptions)..... Listen to me..... (Interruptions).....

I have already said that as far as I am concerned, if you have any doubt, I will refer to myself. If you feel, even if a veteran like Prof. Ranga goes into the question of enquiry, as far as I am concerned I have said that ultimately this House-twice I have said, who am I, no question of not to appear before the Committee. it is this House—that can decide. If this House wants, let there be any enquiry, I will represent before the Committee, no question of avoiding Committee. Already the the Estimates Committee has taken up the job: it is already in the possession of Therefore I am not proposing that. an enquiry to be appointed. But if you or the House decides to enquire, I shall help, I will definitely give all the materials at my disposal.

Having given all the figures as to how the refund has taken place right from 1986, absolutely there should be no doubt whether we have indulged in any under-hand dealing. We are completely free from malpractice on this issue and we are prepared to face this issue. Again and again I have made it clear.

MR. DEPUTY SPEAKER: I have promised that I will allow Mr. Malhotra and Mr. Akbar to speak. Now I allow Mr. Malhotra.

[Translation]

PROF. VIJAY KUMAR MAL-HOTRA: Mr. Deputy Speaker, Sir, the House had a very lively discussion on this subject. For the last so many days this issue is going on. As far as the Congress Party is concerned, I would like to point out that from 1986 to 1989, the period during which the Congress was in power, it had refunded an amount of Rs. one thousand crore and this Government has refunded a sum of Rs. 80 crores till now. Sir, I would like to say that the Congress has no moral right to make allegations against the Government on the same issue. So I would like to tell.....

[English]

PROF. MADHU DANDAVATE: With Malhotraji's permission I will read out one paragraph. In the clarification that I had issued to the **Press** which appeared in full, one significant para was missing. I will just read out that.

> "The Government however fully supports the view that the refunds should be denied to manufacturers and importers who had already passed on the burden of duty to consumers since such would lead refunds to unjust Therefore the opeenrichment. of Cenration of the Circular tral Board of Excise and Customs of 28-3-1990 has been stayed and the entire matter is being re-examined in depth to explore the legal and administrative feasibility of such excess collections being utilised for public welfare schemes. This has been anme in Lok Sabha nounced by on 24-8-1990."

[Translation]

PROF. VIJAY KUMAR MAL-HOTRA: I would like to say two

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The argument that the Congthings. ress Government had refunded Rs. 1000 crores, this Government refunded only Rs. 80 crores, is not at all justi-My second submission is that fied. though the staying of circular is a wise step but I would like to know as to why it has not been announced that further refunds will not be given. Whether you will try to recover the refunded amount of Rs. 80 crores Because this money does not also? belong to the manufacturers and importers. It belongs to the consumers. First the money was collected from the consumers and then it was refunded to the manufacturers. This amount of Rs. 80 crores has been refunded within a period of three months. If this process of refunding the amount would have been continued for a longer period, it would have reached upto Rs. 300 crores instead of Rs. 80 crores. I would like to know whether you will take back those 80 crores of rupees. Secondly as he just told that the payment has been made, why don't you make it clear that there is no question of staying the circular; no refund will be made.

Besides, I would like to know the details of the officials, who gave the refunds. Stern action should certainly be taken against them. When the High Court has delivered its judgement that a Consumers' Fund may be set up with this amount even the error of refunding Rs. 80 crores has been committed. I would like to know what action Government is going to take against the erring officials.

[English]

SHRI M. J. AKBAR: Sir, thank you very much for giving me the opportunity since I raised the issue. To begin with, I think a very deliberate attempt has been made by certain parties here to change the nature of the issue, particularly by reading out the amounts and refunds over a long period. We are not talking about the decision to refund made earlier. We are talking about the status of the 22-3 LSS/ND/91 situation. We are talking about after the Bombay High Court judgment. (Interruptions)

SHRI MADAN LAL KHURANA: Why not earlier?

SHRI M. J. AKBAR: I cannot argue with ignorance. (Interruptions) A qualitative change in the situation came about after the court judgment. After the full Bench of the Bombay High Court ruled, it was imperative on the Government to recognise the ruling and change its policy on the basis of that ruling. The ruling was given in winter after this Government had taken over. It was a ruling which was widely known. It was read by everybody. Everybody was aware of this decision. After that ruling by the Bombay High Court, in March, a fresh order was issued by this Government, which went against the ruling ... (Interruptions)

Sir, the officers of the Government went against the Bombay High Court ruling on the subject. They knew that they were passing illegal orders. And they got sustenance from the fact that they had support in this decision which did not go to the Cabinet, which was not cleared by the whole Council of Ministers. They had sustenance from the highest authorities in the land. (Interruptions)

On 24th of August, the Finance Minister suddenly wakes up and realises that something wrong has happened. That is why this decision. (Interruptions) As of last winter, every Member of the Government knew that this could not be allowed any more. Deliberately they continued this. Deliberately they flouted the ruling of the court in order to fill certain pockets. That is the issue. That is why we need a joint parliamentary probe of both Houses-Rajya Sabha and Lok Sabha-and not get away with an Estimates Committee caveat. (Interruptions)

SHRI JASWANT SINGH: The Estimates Committee is not a caveat. (Interruptions)

PROF. MADHU DANDAVATE: It is aspersion on the Estimates Committee.

SHRI JASWANT SINGH: Yes. Sir, I rise on a point of order. A reference was earlier made about the functioning of the Estimates Committee. And a reference has just now been made that the Estimates Committee is a caveat. I take objection to this, Sir. I refer to rule on page 112. (Interruptions)

The Estimates Committee is not a caveat. It is not a punctuation mark in the functioning of the parliamentary system.

MR. DEPUTY SPEAKER: Which rule are you referring to on page 112?

(Interruptions)

MR. DEPUTY SPEAKER Mr. Sathe, please don't interrupt.

(Interruptions)

SHRI VASANT SATHE: Mr Jaswant Singh, you are better educated.

SHRI JASWANT SINGH: I do not have to extract certificates about education from the Opposition Benches Sir. (Interruptions)

MR. DEPUTY SPEAKER: Mr. Sathe, please do not interrupt. (Interruptions)

MR. DEPUTY SPEAKER: Mr. Jaswant Singh, I think you wanted to say something.

SHRI JASWANT SINGH: Sir, I had made a mistake. It is not page 112. It is page 121. And I refer to the earlier reference also made by my esteemed colleague who head another Committee of the House. The Estimates Committee had taken this decision to look into the functioning of the Central Board of Customs and Excise even before this matter had surfaced. Sir, I am referring to Rule 310 (b) of page 121. It says:

> "The functions of the Committee shall be to suggest alternative policies in order to bring about efficiency and economy in administration."

Now, an objection has been raised that the Estimates Committee has been seized of this matter, particularly of enrichment and that this is uniust some kind of a device that we have 1 take objection on the worked out ground that the Estimates Committee is not a device of the Parliament; it is a child of the Parliament. You can cast slurs on the Estimates Committee, you can remove me from the Chairmanship of the Estimates Committee as you had made me the Chairman of the Committee The prerogatives and the privileges of the Committee are currently in my care and they can only be preserved through me and If the Estimates Committee. vou well within its rules, is seized of this matter and we have specifically looked into the aspect of unjust enrichment, then it does not lie within the privilege or the prerogative of any single Member to say that the Estimates Committee is not empowered to look into this matter. The Estimates Committee must certainly and is already seized of this matter. And I take objection to this aspect of the matter (Interruptions)

SHRI SONTOSH MOHAN DEV (Tirupura West) Sir, there is a misunderstanding. I agree with what Mr. Jaswant Singh has said. He is saying about policy and functioning But we are talking about financial irregularities. (Interruptions)

MR. DEPUTY SPEAKER: Mr Sontosh Mohan Dev, please sit down.

(Interruptions)

MR. DEPUTY SPEAKER: I do not think that Mr. Jaswant Singh was

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particular of raising it as a point of order. It is a complicated matter. I would not go into the details of those things. But I would request that the procedure has been not to refer to the proceedings of the Public Undertakings Committee or the Estimates Committee or other Committees, unless the entire record is put on the Table of the House. Anyway, I am not giving any final ruling on this. I am just leaving it at that. Mr. Akbar.

(Interruptions)

SHRI NIRMAL KANTI CHAT-TERJEE: Sir, you are not calling me.

(Interruptions)

MR. DEPUTY SPEAKER: I am calling you.

(Interruptions)

MR. DEPUTY SPEAKER: He was interrupted by him.

(Interruptions)

SHRI M. J. AKBAR: I am sorry it I was misunderstood. I had no aspersions to caste on the Estimates Committee. It is not at all so..... (Interrupions)...But the point that I was making and the word that I used, 'caveat', was brought in relationship to something else. We are not merely talking of unjust enrichment. We are talking about a political decision. That is the point. And that is why we need a Joint Parliamentary probe. We are talking about corruption. We are talking about...... **....

(Interruptions)*

MR. DEPUTY SPEAKER: This will not go on record. (Interruptions)

MR. DEPUTY SPEAKER: No allegations. Not like this.

(Interruptions)

Duties recovered 338 in Excess

SHR1 M. J. AKBAR: You have been trying very hard to escape from the commitment made for the Joint Parliamentary probe which is the only method, by which we can reach the bottom of the truth. There is no other way of getting to the bottom of the scandal. This is totally inadequate......(Interruptions). You cannot get away like this. I can understand the Finance Minister's anger... (Interruptions)

MR. DEPUTY SPEAKER: You are diluting your point.

(Interruptions)

SHRI NIRMAL KANTI CHAT-TERJEE (Dumdum): Sir, I do not know whether you have expunged the statement alleging.....(*Interruptions*)

MR. DEPUTY SPEAKER: That has been done. You come to your point.

(Interruptions)

MR. DEPUTY SPEAKER: If you have to allege against a Member, you have to give a notice.

SHRI VASANT SATHE: Did they give a notice when they charged Shri Rajiv Gandhi? I am making this charge openly. Prime Minister is guilty.....(Interruptions).

SHRI M. J. AKBAR: This is V. P. Singh Scandal.....(Interruptions).

SHRI JASWANT SINGH: On a point of order.....(Interruptions).

THE MINISTER OF STATE IN THE MINISTRY OF PARLIA-MENTARY AFFAIRS AND MINI-STER OF STATE IN THE MINI-STRY OF TOURISM (SHRI SATYA PAL MALIK): I cannot control my Members, if they behave like that. (Interruptions)

MR. DEPUTY SPEAKER: I am hearing Shri Jaswant Singh's point of order.

^{**}Expunged as ordered by the Chair. *Not recorded.

SHR1 JASWANT SINGH: My point of order relates to Rule 352(v) which says:

"A Member while speaking shall not-

reflect upon the conduct of persons in high authority unless the discussion is based on a substantive motion drawn in proper terms"

There is a reflection contained in what was said .. (Interruptions).

SHRI P. R. KUMARAMAN-GALAM): Here, it relates to those who are not Members of the House... (Interruptions).

SHRI JASWANT SINGH: You cannot make an allegation. I have read only one part of Rule 352. (Inter-ruptions)

14.00 hrs.

You cannot make an allegation. I have read only a part of Rule 352. If you read the totality of Rule 352, it says: "If a charge is to be made against any person in high authority, then it has to be on a substantive motion." (Interruptions)

SHRI P. R. KUMARAMANGA-LAM: What is the 'high authority' has been defined in the Rule. Why don't you read the Rule?

PROF. MADHU DANDAVATE: The President, Governors, the Chief Justice and judges come under that. Ministers do not come under that. (*Interruptions*)

SHRI JASWANT SINGH: An allegation made against the Prime Minister has to be based on some kind of substance. You cannot demand an explanation that has already been provided. A full explanation has been provided.

MR. DEPUTY SPEAKER: Mr. Jaswant Singh, you have made your point.

(Interruptions)

Duties recovered 340 in Excess

MR. DEPUTY SPEAKER: I am giving him a chance. If somebody rises on a point of order, I must give him a chance. Now, the Minister probably wants to say something.

(Interruptions)

MR. DEPUTY SPEAKER: I could have given the ruling, but why guarrel about it? Yes, Mr. Minister.

[Translation]

SHRI SATYA PAL MALIK: Mr. Deputy Speaker, Sir, I would like to submit two things in brief. One is regarding the present discussion which is going on in the House and the second is regarding the functioning of the House. I would like to say that a lot of difficulties arise as well as a lot of time is wasted in such things as are taken up under the cover of point of order (Interruptions) Specially, an opportunity should be given to those Members who remain quiet. Of course, your judgement will be final. You are our saviour also. You should pay attention towards other Members' problems also. So far as this issue is concerned, many questions have been asked in this regard and the hon. Minister has replied to them. No motion has been moved for the committee and I am saying it with full responsibility that the entire House is of the view that there is no need for the committee to look into this matter. You can ask them also. (Interruptions)

[English]

SHRI NIRMAL KANTI CHAT-TERJEE (Dumdum): Sir, I have no claim that I am as intelligent or as wise as Shri Shankaranand is; otherwise I would have been made the Chairman of the Joint Parliamentary Committee to cover it up. But my submission is.....(Interruptions)

Sir, the issue before the House is about the refunds...(*Interruptions*)... Every year CAG submits two Reports; one on direct taxes.

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MR. DEPUTY SPEAKER: Are you talking about the procedure?

SHRI NIRMAL KANTI CHAT-TERJEE: Sir, 1 am speaking on the issue which is being discussed.

One report is on direct taxes and the other is on indirect taxes. On direct taxes, every year there is a paragraph of refund and on indirect taxes also there is a paragraph of refund. The Public Accounts Committee in its wisdom chooses in some year, the paragraphs concerning refunds of what have been collected. I am very surprised that it requires a judgement of a Bombay High Court to dawn into the head of Mr. Akbar the idea that when indirect taxes are refunded... (Interruptions)

MR. DEPUTY SPEAKER: Why are you going into all these details?

SHRI NIRMAL KANTI CHAT-TERJEE: Sir, when direct taxes are refunded they go to those persons from whom taxes have been collected. For any indirect tax, it is impossible to return the amount to those who have paid for it. It is an absurdity to suggest that this can be done. My point is, despite this absurdity, during the earlier regime this is what has continued to happen. You cannot......

MR. DEPUTY SPEAKER: You don't have to say all these things. It has been said by the Minister and then the Parliamentary Affairs Minister wants me to control the House!

(Interruptions)

SHRI NIRMAL KANTI CHAT-TERJEE: Now, Sir, the Board continues to permit this kind of refund which is highly irregular from any point of view, even before any High Court has passed a judgement.

Sir, we thank the Minister that for the first time any Government has ordered suspension of such refunds by the Central Board of Excise and Customs. On this account, this Government has to be complimented. But at the same time, this is a fact that the CBEC is continuing in its own practice. I would say that they should be hauled up.

MR. DEPUTY SPEAKER: All that has been explained by the Minister earlier.

SHRI NIRMAL KANTI CHAT-TERJEE: But Shri Sontosh Mohan, Dev, the Chairman of the Public Accounts Committee.....

MR. DEPUTY SPEAKER: I am not going to allow you to comment on any hon. Member's statement. I am not going to allow you to comment on the Chairman of the Estimates Committee or the Public Accounts Committee.

SHRI NIRMAL KANTI CHAT-TERJEE: Don't you allow me to comment when I say that I appreciate how wonderfully, you control the House. Exactly in the same way, I am complimenting the Chairman of the Public Accounts Committee.

MR. DEPUTY SPEAKER: I know you are appreciating.

SHRI NIRMAL KANTI CHAT-TERJEE: He is right that such paragraphs come under C&AG's Report and the PAC on occasions do handle such paragraphs. Therefore, what I suggest and which I have suggested this morning on another issue during Question Hour is that, this should also be handled by the PAC. Here is an Opposition Leader who is the Public Chairman of the Accounts Committee, and therefore I deem it fit that this particular issue should be handled by the Public Accounts Committee

SEVERAL HON. MEMBERS: No, no.

SHRI NIRMAL KANTI CHAT-TERJEE: Along with this, I do feel that even without any judgement by the Public Accounts Committee, the

[Sh. Nirmal Kantı Chatterjee]

Cabinet should take a serious view of the matter and despite such criticisms—this is not for the first time that such an issue is being raised in the House—the Cabinet should independently investigate and find out who are the people responsible who have acted in this manner and take necessary measures to prevent such actions in future.

MR. DEPUTY SPEAKER: Shri Kapse.

SHRI M. J. AKBAR: Sir, on a point of explanation. My name has been mentioned. I have not been given any opportunity to explain (*Interruptions*)

MR. DEPUTY SPEAKER: I have called Mr. Kapse. Let me have his say. I will allow you later on.

(Interruptions)

SHRI NIRMAL KANTI CHAT-TERJEE: I am unable to understand the kind of sense which has heen propounded from that side that as soon as a proposal h3s been made for a Joint Parliamentary Committee, they thing that the Joint Parliamentary Committee has already been esta-(Interruptions) By blished. their action, what they are trying to convince all of us is that in the course of first nine months, by sitting in the Opposition benches, they have been bereft of any sense. (Interruptions)

SHRI M. J. AKBAR: Sir, let me explain certain things.

MR. DEPUTY SPEAKER: You give me what explanation you want to give. Then I will decide You give it in writing. I will decide after you give it in writing.

(Interruptions)

MR. DEPUTY SPEAKER : Mr Kapse.

(Interruptions)

MR. DEPUTY SPEAKER: No. Mr Akbar. Now Mr Kapse.

**Not recorded.

PROF. RAM GANESH KAPSE (Thane): I wanted to ask for one clarification from the Finance Minister. [*Translation*]

SHRI KALKA DAS (Karol Bagh): Mr. Speaker, Sir, these people are disturbing the House. They have interrupted 4 times. As if, the House belongs to them only. (*Interruptions*)

PROF. RAM GANESH KAPSE: I wanted to ask ...(Interruptions)

MR. DEPUTY SPEAKER: This is not correct, Mr. Akbar. I will allow you: not right now. This is not fair. Mr. Kapse, what you say will be recorded.

(Interruptions)**

MR. DEPUTY SPEAKER: This does not go on record, Mr Akbar.

PROF RAM GANESH KAPSE: I wanted to say that after the Full Bench's decision .(Interruptions)

MR. DEPUTY SPEAKER: Mr. Akbar, you are now quarrelling. I am allowing him. I can still do that, Yes, Mr Kapse

(Interruptions)

PROF. RAM GANESH KAPSE: In the consumers' interest, the Finance Minister has already stayed the order of the Board; but I would like to know this: after the Full Bench's decision, i.e. of the Bombay High Court, the Board had issued a circular about returning the amount; and Rs. 80 Why crores have been given back. was that circular not there between 22nd March and 24th August? I would like to know that.

PROF. MADHU DANDAVATE: I have made it clear that even the Bombay High Court's Full Bench judgement made it clear, that we cannot take the responsibility; we have to go to the court and get it clarified. They only say that there is a relevance of that particular angle in this matter. But they did not hear. He said that they cannot take the responsibility. That is their diffi-

PROF. RAM GANESH KAPSE: The same award which was given in the Month of August—why could it not be given after 22nd March? That is my question.

PROF. MADHU DANDAVATE: Only when it was brought to our notice that such and such a circular had gone, I have taken cognisance of it. (*Interruptions*)

MR. DEPUTY SPEAKER: The House now stands adjourned, for lunch, to meet again at 3.10 p.m.

14.13 hrs.

culty.

The Lok Sabha then adjourned, for lunch, till Ten Minutes past Fifteen of the Clock

The Lok Sabha reassembled after Lunch at Fourteen Minutes past Fifteen of the Clock

[MR. DEPUTY SPEAKER in the Chair]

[English]

MR. DEPUTY SPEAKER: Shri Ajit Singh—papers to be laid on the Table.

PAPERS LAID ON THE TABLE

Notifications under Monopolies and Restrictive Trade Practices Act, 1969, Companies Act, 1956 and Trade and Merchandise Marks Act, 1958

[Translation]

THE MINISTER OF INDUSTRY (SHRI AJIT SINGH): I beg to lay on the Table—

 A copy each of the following Notifications (Hindi and English versions) under sub-section (3) of section 22A of the Monopolies and Restrictive Trade Practices Act, 1969:—

Papers Laid

- (i) S.O. 545(E) Published in gazette of India dated the 9th July, 1990 directing that the provisions of sections 21 and 22 of the Monopolies and Restrictive Trade Practices Act, 1969 shall not apply to any proposal in respect of any industry or service specified in the notification.
- (ii) S.O. 625 (E) published in Gazette of India dated the 8th August, 1990 directing that the provisions of sections 21 and 22 of the Monopolies and Restrictive Trade Practices Act, 1969 shall not apply to an undertaking for power generation. [*Placed in library. See No. LT*-1377/ 90]
- (2) A copy of the Notification No. G.S.R. 302 (Hindi and English versions) published in Gazette of India dated the 19th May, 1990 declaring Messrs Tamilnadu Artisans' Benefit Fund Limited, Coimbatore, to be a 'Nidhi' under section 620A of the Companies Act. 1956. [Placed in library. See No, LT-1378/90]
- (3) A copy of the Trade and Merchandise Marks (Amendment) Rules, 1990 (Hindi and English versions) published in Notification No. G.S.R. 287 in Gazette of India dated the 12th May, 1990 under section 134 of the Trade and Merchandise Marks Act, 1958. [Placed in [Library. See No. LT-1379/ 90]

Annual Report and Review on the working of Power Engineers Training Society for 1988-89 and Statement for delay in laying these papers

[English]

THE MINISTER OF STATE IN THE MINISTRY OF PETROLEUM