

How do you say that there is no conflict, and there is no Misleading of the House ?

MR. SPEAKER : No; nothing.

PROF. MADHU DANDAVATE : You must explain to us. (*Interruptions*)

PROF MADHU DANDAVATE : Win Chadha's case is an outright breach of privilege. You must try to tell us and argue out. You never tell us why the privilege Motion is rejected. Even in the Supreme Court, the Chief Justice of the Supreme Court does not summarily dismiss a case like that.

SHRI S. JAIPAL REDDY : The statements made by Mr. Win Chadha were not made to the Press. They were made before the JPC which was a Committee of the House. The statements made before the JPC were wrong, and have been disproved by documents.

12.03 hrs.

PAPERS LAID ON THE TABLE

[*English*]

Report of the Comptroller and Auditor General of India for 1987—
Union Government (Commercial)
Part III—Bharat Pumps and Compressors Ltd

THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS AND MINISTER OF STATE IN THE PRIME MINISTER'S OFFICE (SHRI-MATI SHEILA DIKSHIT) : I beg to lay on the Table a copy of the Report (Hindi and English versions) of the Comptroller and Auditor General of India for the year 1987—Union Government (Commercial) Part III-Bharat Pumps and Compressors Limited, under article 151(1) of the Constitution. (Placed in Library. See No. LT-6322/88).

Notification specifying fields for vocational course as designated trades under Apprentices Act, 1961 ; Employees Provident Fund (Amendment) Scheme, 1988 and Employees Family Pension (Amendment) Scheme, 1988

THE MINISTER OF LABOUR (SHRI BINDESHWARI DUBEY) : I beg to lay on the Table :

(1) A copy of the Notification No. G.S.R.401 (Hindi and English versions) published in Gazette of India dated the 14th May, 1988 specifying the subject fields for vocational course as designated trades under sub-section (3) of section 37 of the Apprentices Act, 1961. [Placed in Library See No. LT-6323/88]

(2) A copy each of the following Notifications (Hindi and English versions) under sub-section (2) of section 7 of the Employee's Provident Funds & Miscellaneous Provisions Act, 1952 :

(i) The Employees' Provident Funds (Amendment) Scheme, 1988 published in Notification No. G.S.R. 421 in Gazette of India dated the 21st May, 1988.

(ii) The Employee's Family Pension (Amendment) Scheme, 1988 published in Notification No. G.S.R. 500 in Gazette of India dated the 18th June, 1988 [Placed in Library. See No. LT. 6324/88].

Sugar (Price Determination for 1987-88 Production) Amendment order, 1988
Food Corporation of India (Death cum retirement gratuity (19th Amendment) Regulation 1988 and Sugar Development Fund (Third Amendment Rules), 1988

THE DEPUTY MINISTER IN THE MINISTRY OF FOOD AND CIVIL SUPPLIES (SHRI D.L. BAITHA) : I beg to lay on the Table :

(1) A copy of the Sugar (Price Determination for 1987-88 Production) Amendment Order, 1988 (Hindi and English versions) Published in Notification No. G.S.R. 762(E) in Gazette of India dated the 30th June, 1988, under sub-section (6) of section 3 of the Essential Commodities Act, 1955. [Placed in library. See No. LT. 6325/88]

- (2) A copy of the Food Corporation of India (Death-Cum-Retirement Gratuity) (10th Amendment) Regulations, 1988 (Hindi and English versions) published in Notification No. 46/F. No EP 39-3/83 in Gazette of India dated the 19th April, 1988, under sub-section (5) of section 45 of the Food Corporations Act, 1964. [Placed in Library. See No. LT-6326/88].
- (3) A copy of the Sugar Development Fund (Third Amendment) Rules, 1988 (Hindi and English versions) published in Notification No. G.S.R. 551 (E) in Gazette of India dated the 6th May, 1988 under sub-section (3) of Section 9 of the Sugar Development Fund Act, 1982. [Placed in Library. See No. LT. 6327/88]

12.04 hrs.

MESSAGE FROM RAJYA SABHA

[English]

SECRETARY-GENERAL : Sir, I have to report the following Message received from the Secretary-General of Rajya Sabha :

'In accordance with the provisions of rule 115 of the Rules of Procedure and Conduct of Business in the Rajya Sabha, I am directed to inform the Lok Sabha that the Rajya Sabha at its sitting held on the 28th July, 1988, agreed to the following amendments made by the Lok Sabha at its sitting held on the 12th May, 1988, in the Cine Workers and Cinema Theatre Workers (Regulation of Employment) Amendment Bill, 1987 :

ENACTING FORMULA

1. Page 1, line 1,—
For "Thirty-Eight" Substitute
"Thirty-ninth"
Clause-1
2. Page 1, line 1,—
For "1987" Substitute "1988"
(Interruptions)

12.05 hrs.,

STATEMENT RE. REPORTED
INCOME OF JYOTSNA HOLDING
PRIVATE LTD. FROM SUMI-
TOMO CORPORATION

[English]

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B.K. GADHVI) : Sir, Government's attention has been drawn to the news item in the Statesman, Delhi edition, Friday, July, 29, 1988, about the income-tax and some other matters of Jyotsna Holding Private Limited. The report contains a number of inaccurate statements.

The facts of the case are that Jyotsna Holding Private Ltd. filed its return of income for the assessment year 1987-88 on 31.7.1987 showing a total income of Rs. 5,89,12,251. In this return, it had included a sum of Rs. 6.35 crores being consultancy fees from Sumitomo Corporation. It paid a sum of Rs. 3,23,68,834 on 12.9.87 as self-assessment tax. As some portion of the income shown for the year 1987-88 also pertained to two earlier years, the Company, on its own, filed revised returns for two earlier years, 1985-86 and 1986-87 in terms of Section 139(5) of the I.T. Act.

The assessments were not completed in undue haste as alleged in the news item. The first hearing for the year 1985-86 commenced on 25.11.1987. There were a number of subsequent hearings before the conclusion of the assessment on 23.3.1988. As the relevant points had already been examined, the assessments for the subsequent two years were also completed on 28.3.1988.

The Company made petitions dated 18.3.1988, 21.3.1988 and 28.3.1988 before the Commissioner of Income Tax for waiver of penalty u/Sec. 273 and interests u/Secs. 139(8) and 217. There is nothing irregular or illegal in applying for a waiver of penalty before the assessments are completed. Under the provisions of Section 273A of Income-tax Act, an assessee is entitled to waiver of penalties and interest if prior to the issue of a notice to him under Section 139(2), he voluntarily and in good faith makes a full and true declaration of his income and pays tax thereon. Since