

(5) "In accordance with the provisions of rule 127 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 June, 1977, agreed without any amendment to the Yoga Undertakings (Taking Over of Management) Bill, 1977, which was passed by the Lok Sabha at its sitting held on the 25th June, 1977.

12.03 hrs.

MATTER UNDER RULE 377

APPOINTMENT OF A COMMITTEE TO SUGGEST MEASURES FOR RATIONALISATION OF DIRECT TAXATION LAWS

MR. JYOTIRMOY BOSU (Diamond Harbour) : My notice under 377 with regard to the taxation restructuring Committee headed by Shri N.A. Palkhiwala reads as follows:

"A five member committee headed by Shri N. A. Palkhiwala has been constituted by the govt. to suggest measures for rationalisation of direct taxation law. Among other proposals the committee will examine the possibility of consolidating the four laws relating to income-tax, sur-tax, wealth-tax and gift-tax into one law. It will also draft a bill for presentation to the Parliament.

Shri Palkhiwala is the Chairman of the Committee who is a big businessman and he is the Dy. Chairman of the Tatas Board of Directors and also an advocate mainly for the big businessmen and rich. There are other members who are connected with the Business also. It is rather strange that such an important matter has been entrusted to a set of people who represents the biggest tax lodgers in the country and the Parliament has been completely excluded. The people's representatives are the only people who could have

constituted a select committee and could have done the job impartially, and if necessary the said select committee could have taken the help of experts and advisers. I consider the action of the Finance Minister not proper and will serve no benefit accruing purpose for the common man and the exchequer. It will only benefit a limited few. I, therefore, request you to reconstitute the committee through your good offices and not by nominating persons who have vested interests in the matter."

The Parliament is in session. The matter was not brought before the House. The House was not taken into confidence. About constituting the Committee or its personnel the House was not taken into confidence. The House could have set up a small Committee. Anybody could have tendered the evidence and for as many days as possible as was required. About Choksi, the same thing applies I leave it to the House and to yourself to give a verdict on this.

MR. SPEAKER: There is no question of verdict at all. I thought it was not a subject which could be raised here. I said yesterday in the House. Two or three people were persistent. I told them to discuss with me. Either I convince them or they could convince me.

Some how with three or four Members in this House, I have not been able to do this, in the sense that I have not been able to convince them. For instance, Mr. Lakkappa is there; when I cannot convince him, I do not want him just to get up and shout and bring in something which is not good. So, to purchase peace, I just allow him.

When the Government constitutes a Committee, it cannot be the subject-matter of discussion in the whole House, as to who are going to be the