

12.35 hrs.

(RAILWAY CONVENTION COMMITTEE

(Twelfth Report)

SHRI D.L. BAITHA (Araria) : Sir, I beg to present the Twelfth Report (Hindi and English versions) of the Railway Convention Committee on 'Track Expansion Programme of Railways.'

**TAXATION LAWS (AMENDMENT)
BILL —CONTD.**

MR. DEPUTY-SPEAKER : Now we take up the legislative business, further considerations of the Taxation Laws (Amendment) Bill, Mr. S.M. Krishna was on his legs. Mr. S.M. Krishna.

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.M. KRISHNA) : Sir, While moving the Bill for consideration, I made it abundantly clear to this House that this Bill did not contemplate any major changes in the tax structure and that the Bill had Limited objectives to be accomplished. Those objectives are that the inconvenience to tax-payers has to be avoided, the litigation has to be reduced, anomalies, if there are any, which have been identified, have to be removed and rationalisation of some of the provisions. It was in this context that I said that certain procedural reforms had got to be brought in. It was not the purpose of this piece of legislation to attempt to bring about comprehensive reforms to the tax structure.

Unfortunately, my esteemed friend, Shri Amal Datta, missed this point while he initiated this debate. I expected that certain objectivity would be brought in by him. He asked me as to why retrospective effect was being given to some of the provision of this Bill. Retrospective effect has to be given because, as I said in my opening remarks, the intent of the Legislature had not been properly reflected; in order to make the intent of the Legislature manifest, a certain retrospective

effect has to be given in this legislation which makes the intention of the Legislature pronounced. He also suspected that, in our anxiety to give retrospective effect, we were trying to give certain tax concessions to some companies or to some individuals, the elections being round the corner. I really fail to understand how to hon. Member could jump to such a conclusion without going into actually what has been given retrospective effect to, whether any liability is being either enhanced or exempted. Nothing like that has been resorted to in these provisions.

Shri Satish Agarwal, my esteemed friend, and a former Minister in Finance, raised a number of issues. I was very happy that he did welcome some of provisions of the Bill. Of course, we could not come up to his expectation of bringing in certain major reforms. In 1977 the Choksi Committee was appointed by the then Government and they they produced a voluminous report about the reforms to be brought into the direct tax laws. Subsequently when we came to power in 1980, we also appointed a high-powered Committee, the Economic Administrative Reforms Commission with Shri L.K. Jha as the head of this Commission.

They have made a number of recommendations. So, while we were attempting to rationalise the procedural aspect, we had the benefit of the recommendations made by the Choksi Committee, the recommendations made by the Economic Administrative Reforms Commission and also the 51st Report of the PAC of the Third Lok Sabha and also the 25th Report of the Committee on Subordinate Legislation. So we have benefited quite a bit through various recommendations and I would like to quote the Economic Administrative Reforms Commission :

"It is worth mentioning that initially the Commission did give serious consideration to such radical possibilities as a comprehensive redrafting of the Income-tax Act with a view to bringing about clarity and simplicity or the drafting of an Act which would take care of procedures, definitions and the general management of all the direct

taxes into which all the administrative and procedural provisions of the different Acts could be incorporated leaving each separate direct tax law to deal only with substantive taxation aspects. However, such ambitious undertakings were decided against partly on consideration of the time schedule within which work had to be completed and even more on the consideration that any gain in clarity and simplicity from such a drastic redrafting of the statutes had to be weighed against the fact that a large number of ambiguities, doubts, questions of interpretation and issues of substance arising out of the existing wording of the statutes have been debated before the courts and quite a number of them have been settled by judicial pronouncements. A wholesale redrafting of the statutes could possibly nullify the case law so built up and could also give rise to a whole host of new issues for consideration by the Courts."

So, Sir, over a period of time a case law on taxation has been built up in this country and if you were to go in for a drastic revision even about simplification, even about rationalisation and even about procedures, then we would be opening the Pandora's box for fresh litigation and it was the desire of the Government to see and minimise the litigation aspect of it and we just kept this in mind while drafting the present package of simplifying the tax laws.

The need for a continuous fiscal research into various tax provisions is realised as also such research must be continuous and it cannot be intermittent or sporadic. This is the ethos which governs the Government's approach to simplifying the tax laws.

Now certain suggestions have been made as to why there must be certain equity in the tax system and the equity has to be spelt out. I readily concede that point that there has to be equity, there has to be a philosophy behind the taxation proposals and that philosophy is being placed before the Parliament whenever the Finance Minister presents the Budget and when the House debates on the Budget proposals, the philosophy of the Government on a particular

tax structure is being gone into minutely and it is debated upon and then only it gets into the statute book. So, I would respectfully submit that the philosophy is being debated even here. In a country like ours, Shri Satish Agarwal has mentioned, we can have a five year tax structure system. I am afraid — proposition is attractive, but unfortunately, in a country like ours, where the demands are so many, we just cannot afford the luxury of giving a five-year projection whether it is taxation or whether it is giving certain concession. So, we have to keep up the present practice of coming before the House every year and then spell out our economic philosophy.

Another point which was made by Shri Satish Agarwal was about the diminishing role of direct taxes and increasing role of the indirect taxes. I am given to understand in all developing countries, specially so, in India, where the industrial base is growing, I would like the House to ponder over the industrial base of the early fifties and compare it with the industrial base in the eighties. You will find that there is a sea-change in our economic activities. The industrial base was limited in fifties and the industrial base expanded so vastly in 1980 to 1984 and, naturally, the indirect tax has got to go up. In this regard, I would like to remind the House that this question was answered by the Finance Minister during the course of the budget debate and, in the budget debate, he said :

'The base indirect tax has increased enormously and nearly fifty per cent of the gross revenue is from excise duties alone. In developing countries, the contribution of direct taxes to the gross tax revenue is about 21% whereas in India it is about 20%."

So, this should give us some inkling as to whether we are keeping pace with the industrially developed countries or we are lagging behind. Surely, the increase in indirect taxes is certainly an indication that our economic is vibrant, industrial base is solid and, in the coming years, we can always look forward to a further growth of these indirect taxes.

SHRI SATISH AGARWAL (Jaipur) :
The expansions in the industrial base should

equally contribute to the increase in the Corporation Tax and Income-tax also but that is not proportionate. That is my point.

SHRI S. M. KRISHNA : The point is well taken. I do not mean that simply the indirect taxes alone are going up, we certainly want that the Corporation Tax also should be on the increase. It will be increased. If industrial base is not reached, then, I think, we have to do some home-work to find out why the proportion is not being adhered to. We certainly take note of the point made by Shri Agarwal. In this regard, one or two more points were made by Shri Satish Agarwal. One was about the uniformity of valuation. In June 1982, we amended the Estate Duty Act. We know the wealth tax valuation which was last adopted would be adopted for Estate Duty also. This, I think, is a step forward towards bringing about a certain uniformity for valuation purposes. Government also is currently examining the best mode of ensuring that, as far as possible, the valuation of assets under the Central Direct Tax Enactments is made on a uniform basis.

The Board of Direct Taxes is currently examining whether and to what extent this can be achieved through administrative instructions until the law is amended or without amending the law.

This is engaging the attention of the Government, but to the extent possible in the case of Estate Duty and Wealth Tax, we have brought about certain uniformity and I am sure the House will take note of this fact.

Now, so much was said about the black money. In this regard Kaldor was quoted, Wanchoo Committee Report was referred to.

SHRI M. RAM GOPAL REDDY (Nizamabad) : It is being used for transporting Andhra MLAs from one place to another.

(Interruptions)

SHRI SATISH AGARWAL : Why not the minority Government in Andhra Pradesh ?

(Interruptions)

SHRI S. M. KRISHNA : The question of black money cannot be brushed aside. We have got to take a serious view of it and it is to be deliberative. If you have got to be deliberative you must have with you certain basic facts. Government's attention was drawn to this question. It was decided that the study or the estimate and the extent of unaccounted income in the country should be entrusted to the National Institute of Public Finance and Policy and certain terms of reference also were made in July 1982 and they were given two years' time to present their report. We are hoping that by October 1984, this National Institute of Public Finance and Policy would be able to provide the report. That could be the document on which further debate further discussion on the various aspects, various contours of black money, black income can be had. This is a very slippery and tricky issue and that would provide the basis for a debate right across the nation so that we can come to a certain judgement.

SHRI AMAL DATTA (Diamond Harbour) : Perhaps it has been submitted.

SHRI S. M. KRISHNA : No, it has not been submitted and we are hoping that it would be submitted by October-November this year and I hope we would have the patience to wait till this is submitted and we can take up that for discussion.

SHRI AMAL DATTA : Provided you promise to place it on the Table of the House....

SHRI S. M. KRISHNA : Shri Daga, Shri Yadav and various other friends spoke about the film circles, the films, the advocates, the architects, the engineers and various sorts of things. We have been answering questions on the floor of the House that there are film circles in Madras, in Bombay, in Delhi and they go through the accounts and I have also placed the list of arrears pending against the leading film stars, film producers and Directors and it has been the endeavour of the Ministry to collect the arrears according to the parameters of the tax laws in the country. As of 31st March 1984, the arrears of general income-tax was about 1700 crores of rupees. The wealth tax arrears are about Rs. 200 crores and the Estate Duty

arrears is Rs. 18 crores. Now, this time, the arrear mounts by the month of March. But by the month of June-July-August, the tendency is always to drop. We are taking all measures; we have a Director, who is incharge of special investigation and who looks after and oversees assessments of the 12 major groups of industrial monopoly houses. In all major cities, Madras, Calcutta, Delhi, Bangalore and Hyderabad, there are special circles dealing with film cases.

Shri Amal Datta made a mention about certain companies. If any company is not paying income tax or corporate tax, which it is required to pay according to the law of the land, certainly it is wrong. If there is any company which he suspects is not paying corporate tax, and if he brings that to my notice, we will certainly take the required action.

SHRI AMAL DATTA : It is there in the PAC report. It is not evading taxes; they are taking advantage of the tax laws and the avoidance methods which you have given to them.

SHRI S. M. KRISHNA : If the law prevents me from collecting a particular tax from X, Y or Z company, then you cannot come and ask me, why I have not collected the tax. There are courts and their interpretation is binding on us. If they go to the court and because of the intervention of either an appellate tribunal or a court of law, we are unable to recover certain taxes, which we think are due from the company, there is nothing we can do about it except to appeal to the higher court. Any way, the report of the P. A. C is under our active consideration, and when we come before the House about the action taken, perhaps we will spell out what the Government intends to do.

SHRI SATISH AGARWAL : You have just stated about tax arrears under the Income tax, wealth tax and estate duty; as on 31st March, they are more than Rs two thousand crores. When these persons are in heavy tax arrears, they are getting loans from the financial institutions. Why don't you evolve a mechanism, whereby if the financial institutions advance loans to these

companies, then the taxes should be adjusted thereby? And there is no litigation, no stay order from the court, as it is there in certain cases. The Public Accounts Committee had the figures and breakup, where certain amounts are locked up in the court cases. But where there is no stay order, or no court case, in those cases, if the financial institutions or the banks make advances to those companies or corporations, the first charge should be of the revenue and taxes should be deducted and paid directly to the Government. Please examine this suggestion.

SHRI S. M. KRISHNA : I cannot readily respond to this suggestion. It has many other implications. If the financial institutions advance certain money to a particular company, it might be for setting up a new industry in a backward area. If the tax collection gets the first charge on the money which the financial institutions provide, what would happen to backward areas?

SHRI SATISH AGARWAL : You can exclude them. If I am going to set up an industry in a backward area, let it not be a charge on that. You evolve a mechanism for this.

SHRI S. M. KRISHNA : It is a suggestion for consideration. One point was made by Shri Satish Agarwal, Shri Amal Datta and Shri M. C. Daga, and that was regarding exemption of income attributable to shooting of films in India by foreigners and Indian citizens. The reasons for exemption are that the assessment of foreign film producers poses certain administrative difficulties, and the tax attributable to the shooting of the films is not significant. There are hardly 4-5 such films. Exemption would encourage foreign film producers to shoot films in India which will bring foreign exchange, provide employment opportunities to Indian technicians and provide publicity to attract foreign tourists. These are the four major considerations which we weigh with us. For example, the other day there was a question of promotion of tourism in this country, and the role of the film 'Mahatma Gandhi' has played in getting tourists from all over the world to India to see the land from where Mahatma Gandhi rose to bring about a great revolution in our country.

13 00 hrs.

Shri Satish Agarwal has certain reservations as to whether this exemption would benefit Indians. The exemption cannot benefit Indians because the concession will be available only to a non-resident, being (a) an individual who is not a citizen of India (so, the non-resident Indian aspect is taken care of); or (b) a firm which does not have any partner who is a citizen of India or who is resident in India; (because, they can always have partners here and the partner can get all the commissions and various others, that also has been excluded); or (c) a company which does not have any shareholder who is a citizen of India or who is resident in India. So, how can the benefit be taken by an Indian citizen? So, such doubts should be set at rest.

There are some other points which are made by the hon. members and we will certainly take note of them, because the points have been made with a view to further amenting the resources of Government of India so that these resources can be spent on developmental work in the country. And let me assure the House that about the collection of revenues, the Government would certainly be open for any suggestion which can be made off and on by Members of Parliament. With these few words, I move that this Bill be taken into consideration.

SHRI HARISH KUMAR GANGWAR (Pilibhit) : I want a clarification. I raised the question of income tax informers who are not rewarded properly for the last 15 and 20 years. They are on hunger strike at the Boat Club for so many days and I want to know as to what he is doing in this respect. They have not been paid the arrears for 15 to 20 years and they are not even given a receipt for the information. Most of them are from Madras.

SHRI S. M. KRISHNA : Mr. Gangwar has raised this point and I am sorry that I missed it. Sir, this matter has been brought to my notice a number of times, but unfortunately there are certain rules which operate in terms of identifying as to who the informer is. Sometimes information is provided by the informer, but when the actual

raid or the search or the seizure takes place, there are conflicting reports, so as to drive an element of doubt as to who exactly is the informer. Certain times, there are conflicts amongst the group of informers. Wherever we have been able to identify the informer *per se*, then we can get the authority to reward the informer. Sometimes litigation also takes place and police complaints are made. So, these are the difficulties in rewarding the informers, but the Government has said that the informers are entitled to certain rewards and those rewards will be given to the informers.

SHRI HARISH KUMAR GANGWAR : No receipts are issued in the case of these Madras informers.

SHRI S. M. KRISHNA : I will take note of it.

MR. DEPUTY SPEAKER : The question is :

“That the Bill further to amend the Income-tax Act, 1961, the Wealth-tax Act, 1957, the Gift-tax Act, 1958, the Companies (Profits) Surtax Act, 1964, the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974, and the Interest-tax Act, 1974, be taken into consideration.”

The motion was adopted.

MR. DEPUTY SPEAKER : The question is :

“That Clauses 2 to 14 stand part of the Bill.”

The motion was adopted.

Clause 2 to 14 were added to the Bill.

Substitution of new section for Section 53. Exemption of Capital gains from a residential house

Clause 15—

SHRI MOOL CHAND DAGA (Pali) ; I beg to move :

Page 6, line 41,—

FOR "two hundred thousand rupees"
SUBSTITUTE—

"five hundred thousand rupees."
(1)

Page 6 line 44,—

FOR "two hundred thousand rupees"
SUBSTITUTE—

"five hundred thousand rupees".
(2)

Page 7, line 1,—

FOR "two hundred thousand rupees"
SUBSTITUTE—

"five hundred thousand rupees".
(3)

आज जो आप एग्जेंप्शन दे रहे हैं, उसके बारे में मैं कहना चाहता हूँ कि आज प्रापर्टी की वेल्यु 250 प्रतिशत बढ़ गई है। जो मकान पहले दो लाख का था, आज वह पांच लाख का है। इस वेल्यु के बढ़ने को देखते हुए आप एग्जेंप्शन क्या देना चाहते हैं ?

If he accepts them, it it is all right.

SHRI S.M. KRISHNA : I wish I could have obliged my friend Mr. Daga by accepting his amendments. Unfortunately, I am not in a position to do so.

MR. DEPUTY SPEAKER : Mr. Daga, are you withdrawing your amendments in view of the reply, or are you pressing?

SHRI MOOL CHAND DAGA : I am not pressing.

MR. DEPUTY SPEAKER : Has Mr. Daga the leave of the House to withdraw his amendments No. 1, 2 and 3?

Amendments No. 1, 2, and 3 were, by leave, withdrawn.

MR. DEPUTY SPEAKER : Now the question is :

"That Clause 15 stand part of the Bill."

The motion was adopted

Clause 15 was added to the Bill.

MR. DEPUTY SPEAKER : For Clauses 16 to 22, there are no amendments. The question is :

"That Clauses 16 to 22 stand part of the Bill."

The motion was adopted.

Clauses 16 to 22 were added to the Bill.

Clause 23—Amendment of Section 132.

MR. DEPUTY SPEAKER : Now Clause 23. There are two amendments by Mr. Daga.

SHRI MOOL CHAND DAGA : I am moving them. I beg to move :

Page 8, line 19,—

for "one hundred and twenty days" substitute—

"one hundred and eight days" (4)

Page 8, line 41,—

for "one hundred and twenty days" substitute—

"one hundred and eighty days" (5)

How can things be decided ? I know it. I have to do justice to myself. The Minister says that the case can be decided, instead of in 90 days, in 120 days. It cannot be decided. What is the difference between 90 and 120 days ?

SHRI S. M. KRISHNA : Thirty days.

SHRI MOOL CHAND DAGA : If I move an amendment, nobody listens to it. If it is decided within 180 days, it will be good. Otherwise, it will be of no use. Why do you bring in an amendment which cannot fulfil your objective ? It will not achieve that

objective. How can the case be decided within that period? You have to examine them, and ask them to produce the documents. It is practically impossible.

Once an amendment is brought, nobody applies his mind. Everybody says: 'All right'.

SHRI S. M. KRISHNA : Mr. Daga has really applied his mind. We anticipated that he would apply his mind. That is why from 90 days we increased it to 120 days. The reason why I am not willing to go all the way through with Mr. Daga is that we cannot keep the assessee in suspense for that period. The Income Tax Officer has to pass an order; and based on the experience of implementing this Act, we have come to the conclusion that 90 days are not enough, and that we have got to extend the period to 120 days. Let us give this a try, and if we do not come upto the expectations, we can always accept Shri Daga's amendment, at a future date.

MR. DEPUTY SPEAKER : Mr. Daga, are you withdrawing your amendments?

SHRI MOOL CHAND DAGA : Yes; I am.

MR. DEPUTY SPEAKER : Has Mr. Daga the leave of the House to withdraw his amendments?

*Amendments Nos. 4 and 5 were,
by leave, withdrawn.*

MR. DEPUTY SPEAKER : There are no amendments for Clauses 24 to 30. So, the question is :

That Clauses 23 to 30 stand part of the Bill."

The Motion was adopted.

Clauses 23 to 30 were added to the Bill.

MR. DEPUTY SPEAKER : Now clause 31. There is an amendment to this clause by Shri Mool Chand Daga. Is he moving it?

SHRI MOOL CHAND DAGA : I am not pressing it.

MR. DEPUTY SPEAKER : So, I shall now put clauses 31 to 36 to the vote of the House.

The question is :

"That Clauses 31 to 36 stand part of the Bill."

The Motion was adopted.

Clauses 31 to 36 were added to the Bill.

Clause 37-Amendment of Section 220.

SHRI MOOL CHAND DAGA : I beg to move :

Page 15,—

for lines 4 to 15, substitute—

"(2A) Notwithstanding anything contained in sub-section (2) the Commissioner may reduce or waive the amount of interest payable by an assessee under the said sub-section, if he is satisfied that—

- (i) payment would cause genuine hardship to the assessee ;
- (ii) default was due to circumstances beyond the control of assessee ; and
- (iii) the assessee has cooperated in the assessment and other proceedings."

Provided that where the amount of interest exceeds one lakh rupees the prior approval of the Board shall be obtained." (7)

Now all the cases will go to the Board for exemption "notwithstanding anything contained in sub-section (2) the Commissioner may reduce or waive the amount of interest payable by an assessee under the said sub-section, if he is satisfied that—

- (i) payment would cause genuine hardship to the assessee ;
- (ii) default was with due to circumstances beyond the control of assessee ; and

(iii) the assessee has cooperated in the assessment and other proceedings."

Now, he says, every case of exemption will go to the court. Then already the Board is flooded with work. I say, only those cases should go to the court where the amount of interest exceeds Rs. 1 lakh. Otherwise, it can be decided by the Commissioner. What will happen if all cases go ?

SHRI S. M. KRISHNA : There has to be a certain uniformity of approach and that uniformity of approach can be brought in only when the Board is involved in deciding the cases. Under these circumstances, I cannot accept it.

MR. DEPUTY SPEAKER : Are you pressing your amendment ?

SHRI MOOL CHAND DAGA : No.

MR. DEPUTY SPEAKER : Has Mr. Daga leave of the House to withdraw his amendment ?

SEVERAL HON. MEMBERS : Yes.

Amendment No. 7 was, by leave, withdrawn.

MR. DEPUTY SPEAKER : The question is :

"That Clauses 37 to 39 stand part of the Bill."

The motion was adopted.

Clauses 37 to 39 were added to the Bill.

Clause 40 Amendment of Section 245C.

SHRI MOOL CHAND DAGA : I beg to move :

Page 15,-

after line 42, insert—

"Provided further that all the pending applications which have not been proceeded with by the Commission till the date of commencement of this Act, shall be made afresh." (f)

Supposing a person makes an application to the Board. Will the hon. Minister let me know how many applications are pending before the Board - 1000, 2000 or 3000 ? All these facts are not mentioned. You must ask them to give all the reasons, as you have asked them, so that they can submit new applications. Therefore, I said, "Provided further that all the pending applications which have not been proceeded with by the commission till the date of commencement of this Act, shall be made afresh" You have said that the Commission will exempt them. Then I say, if the applications are pending before the Board, then all these reasons should be mentioned.

SHRI S.M. KRISHNA : The tax-payers who have already filed applications for settlement before the Settlement Commissioner will find it irksome if they are called upon to file fresh applications under the amended law. I think it is only fair that persons who have made applications under the existing law should continue to be governed by the requirement as was in force when they made applications. This is the rationale before my amendment.

MR. DEPUTY SPEAKER : Are you pressing it ?

SHRI MOOL CHAND DAGA : No.

MR. DEPUTY SPEAKER : Has Mr. Daga leave of the House to withdraw his amendment ?

SEVERAL HON. MEMBERS : Yes.

Amendment No. 8 was, by leave, withdrawn.

MR. DEPUTY SPEAKER : The question is :

"That clause 40 stand part of the Bill."

The motion was adopted.

Clause 40 was added to the Bill.

MR. DEPUTY SPEAKER : The question is :

"That Clauses 40 to 47 stand part of the Bill".

The Motion was adopted.

Clauses 40 to 47 were added to the Bill.

Clause 48 Amendment of section 271.

SHRI MOOL CHAND DAGA : I beg to move :

Page 19,—

for line 23 to 31, substitute—

"income are recorded before the date of search in the cases falling under clauses (a) and (b) in the books of account maintained by him for the relevant source of income and if such books of account are recovered by or are produced before the search party during the course of search.

In cases falling under clause (b), the transactions which took place on the date of search shall be deemed to have been recorded if the relevant vouchers or documents of transactions, are recovered by the search party or are produced before the authorised officer during the course of search proceedings if the authorised officer is satisfied as to the genuineness of the transactions.

Any disclosure made to the Commissioner in terms of Explanation 2 below sub-section (1) of section 273A shall not grant any immunity from penalty or prosecution until and unless the Commissioner has passed an order under section 273A or the Income-tax Act, 1961." (9)

अगर किसी के यहां सर्च एंड सीजर के दौरान पांच तोले सोना या फारेन एक्सचेंज मिलता है, तो उसको गिरफ्तार कर लिया जाता है। मान लीजिए कि सर्च के दौरान एक आदमी के यहां दस लाख रुपया मिला। वह आदमी कहता है कि इसकी एन्ट्री मेरी बही में है। मैं कहता हूँ कि इस बात को नहीं मानना चाहिए, जब तक कि सर्च के दिन से पहले

किताब में एन्ट्री न हो और अगर सर्च के दिन ही कोई ट्रांजेक्शन हुआ है, तो सर्च के दौरान ही डाकुमेंट्स वगैरह को एगाराइज्ड आफिसर के सामने पेश न किया जाय।

मैं बताना चाहता हूँ कि किस तरह टेक्स इवेड होता है। मैं एक बिजनेसमैन हूँ। मैं एक कपड़े की दुकान चला रहा हूँ और एक कमीशन एजेंट की। अगर मेरी कपड़े की दुकान से दस लाख रुपया मिलता है, तो बही में एन्ट्री होनी चाहिए कि मुझे दस लाख रुपया मिला है। मेरी एमैडमेंट का तात्पर्य यह है कि अगर सर्च के वक्त ही डाकुमेंट्स पेश किये जाते हैं, तभी परपज सर्व होगा। अगर यह प्राविजन नहीं किया जाएगा, तो कोई भी आदमी बाद में किताब में एन्ट्री कर सकता है।

फर्ज कीजिए कि मेरे यहां दस लाख रुपया मिला है और मैं कह देता हूँ कि यह रुपया मुझे अपने एक रिस्तेदार से मिला है। इस सूरत में मुझे सर्च के दौरान ही इसकी एन्ट्री दिखानी चाहिए कि मेरे पास रिस्तेदार के यहां से रुपया आया है, वरना बाद में रिस्तेदार एन्ट्री कर लेगा कि मैंने रुपया दिया है।

Please try to explain it.

I must submit that I am not at all satisfied with the replies given to my amendments. The hon. Minister has failed to convince me. I can also say that the officers have also not applied their mind to all this.

मैं चाहता हूँ कि सर्च के दौरान ही डाकुमेंट्स में रुपये के सोर्स की एन्ट्री दिखाई जानी चाहिए। वह कह देगा कि मैं तो रुपया वहां से लाया हूँ। अगर उसने सर्च के दौरान बताया है तो औडजेक्ट सर्व नहीं होगा।

During the course of the enquiry only the relevant documents should be produced and it is not after that. Otherwise, that money should be confiscated.

वह दस लाख रु० जब्त कर लेना चाहिए ।

SHRI S.M. KRISHNA : Sir, we have got to give adequate opportunities for the assessee to make out his own case because that is part of the nature of law. So, this amendment will not take care of such contingencies and therefore, it is not acceptable.

MR. DEPUTY SPEAKER : I think, you are withdrawing your amendment. Is it the leave of the House to withdraw amendment No. 9 moved by Shri Mool Chand Daga ?

Amendment No. 9 was, by leave, withdrawn.

MR. DEPUTY SPEAKER : The question is :

“That clauses 48 and 49 stand part of the Bill”.

The motion was adopted.

Clauses 48 and 49 were added to the Bill.

MR. DEPUTY SPEAKER : CLAUSE 50 : Are you moving your amendment, Mr. Daga ?

SHRI MOOL CHAND DAGA : No.

MR. DEPUTY SPEAKER : So, I shall put clauses 50 to 84 to the vote of the House. The question is :

“That clauses 50 to 84 stand part of the Bill.”

The motion was adopted.

Clauses 50 to 84 were added to the Bill.

MR. DEPUTY SPEAKER : The question is :

“That Clauses 1, the Enacting Formula and the Title stand part of the Bill”.

The motion was adopted.

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

MR. DEPUTY SPEAKER : Now, the Minister may move that the Bill be passed.

SHRI S. M. KRISHNA : I beg to move :

“That the Bill be passed”.

MR. DEPUTY SPEAKER : Motion moved :

“That the Bill be passed.”

Shri Rajesh Kumar Singh.

श्री राजेश कुमार सिंह (फिरोजाबाद) :
उपाध्यक्ष महोदय, माननीय सतीश अग्रवाल जी ने बहुत से सुझाव दिये हैं, और मंत्री जी ने बहुत सी बातों का आश्वासन भी दिया है, और कुछ बातों का जवाब नहीं दिया। फिर भी हम कुछ हद तक इसका समर्थन कर रहे हैं। मैं दो, तीन बातें कहना चाहता हूँ। एक तो करणन आयकर विभाग में बहुत हैं। आप कितने ही कानून, नियम बना लें जब तक कड़ाई से नियम इन्कम टैक्स वसूल करने वालों पर लागू नहीं करेंगे तब तक निश्चित रूप से चोरी नहीं रुक सकती। मंत्री जी को तो यह भी मालूम नहीं होगा कि अब तक कितने केस पेंडिंग हैं, कितनी के खिलाफ कार्यवाही हुई, कितनी सर्वेज हुई। तलाशी होती है और बात वहीं दब जाती है। कम से कम गलत अधिकारियों के खिलाफ कड़ाई से कार्यवाही की जानी चाहिए। देश में काला धन इतना फैल गया है कि उससे सारी अर्थव्यवस्था बिगड़ रही है। लोगों को चीजें नहीं मिल रही हैं। एक आदमी दो 200 रु० में चीज खरीद सकता है, अच्छे बंगलों में रह सकता है। इन बातों पर सरकार को सख्ती से कार्यवाही करनी चाहिए और अधिकारियों की भी जांच करानी चाहिए। आप बहुत से अधिकारियों के बंगले देखिये क्या हालत है? जनता पार्टी के समय में विधान सभा का सदस्य था तो सदस्यों से कहा गया कि वह अपनी सम्पत्ति का व्यौरा दें। सरकार

अधिकारियों से भी व्योरा मांगे, लोक सभा और विधान सभा के सदस्यों से डिक्लेरेशन ले तो मालूम होगा कि किसके पास कितनी सम्पत्ति है। मालूम नहीं होता है ब्लैक मनी कहां से आ रहा है। लाखों करोड़ों रु० इंजीनियर्स, डाक्टरों के पास जमा है। ऐसे लोगों के नाम गजट में प्रकाशित होने चाहिए और जिन लोगों को ब्लैक लिस्ट किया जाता है उनके खिलाफ कार्यवाही करनी चाहिए और वह लिस्ट डिक्लेयर करनी चाहिए ताकि जनता को मालूम हो सके कि यह काले धन के चोर हैं।

श्री रामावतार शास्त्री (पटना) :
उपाध्यक्ष जी, प्रथम बाचन के समय मेरे दल का कोई सदस्य बोल नहीं सका क्योंकि आपने जब नाम पुकारा तब वह उपस्थित नहीं थे।

मैं दो-तीन बातें निवेदन करना चाहता हूँ। इस संशोधन विधेयक के जरिये 6 कानूनों को संशोधित किया जा रहा है जिनमें आयकर अधिनियम, 1961 है, सम्पत्ति कर अधिनियम, 1957 है, गिफ्ट टैक्स अधिनियम, 1958 है, कम्पनी प्राफिट सर-टैक्स ऐक्ट, 1958 है, इन्ट्रेस्ट टैक्स ऐक्ट, 1974 है और कंपलसरी डिपॉजिट स्कीम अधिनियम, 1974 शामिल है। इन तमाम अधिनियमों को इस कराधान विधि (संशोधन) विधेयक के जरिये संशोधित किया जा रहा है।

उपाध्यक्ष महोदय, इस देश में जो टैक्स का ढांचा है, वह जनता के हितों के अनुकूल नहीं है। इस ढांचे का लाभ ज्यादा से ज्यादा हिन्दुस्तान के इजारेदार पूंजीपति धनी पैसे वाले उठा रहे हैं और सरकार उनके विरुद्ध कोई कारगर कार्यवाही करने में अपने को समर्थ नहीं पाती है। अगर ऐसी बात न होती तो जो बड़े-बड़े इजारेदार हैं, जिनके पास अपार सम्पत्ति है, जो टैक्सों की चोरी करते हैं उनकी सम्पत्ति इस प्रकार से छलांग लगाती

हुई नहीं बढ़ती चली जाती। इस बात का सबसे बड़ा उदाहरण यह है कि इस देश के जो सबसे बड़े पूंजीपति हैं, बिड़लाजी, उनके टोटल असेट्स 1951 में 15 करोड़ के थे जोकि अब दो हजार करोड़ के हो गये हैं। जाहिर है कि इसमें करों की चोरी के बहुत सारे रुपये शामिल हैं। 34 साल में उनके असेट्स में 140 गुना वृद्धि हुई है। उनके असेट्स तो 140 गुना बढ़े हैं लेकिन उनका कर कितने गुना बढ़ा है—यह अगर मन्त्री जी बतला सकें तो बतलायें। इसी प्रकार से हमारे देश में जो अन्य इजारेदार, पूंजीपति हैं उनकी सम्पत्ति भी बढ़ती जा रही है। (व्यवधान)

इन इजारेदार पूंजीपतियों के ऊपर टैक्सों के बकाए की जो फीगर आपने दी है, उसको मैं कोट करना चाहता हूँ। कुल मिलाकर एक हजार करोड़ रुपये का टैक्स का बकाया इन लोगों पर आपने बताया है।

कस्टम ड्यूटी में 260 करोड़ रु० और इन्हीं के अनुसार सेंट्रल एक्साइज ड्यूटी में 460 करोड़ रु० है।

SHRI MOOL CHAND DAGA : According to Rule 94 :—

“The discussion on a motion that the Bill or the Bill as amended, as the case may be, be passed shall be confined to the submission of arguments either in support of the Bill or for the rejection of the Bill. In making a member shall not refer to the details of the Bill further than is necessary for the purpose of his arguments which shall be of a general character.”

MR. DEPUTY SPEAKER : It is for me to give my ruling.

श्री रामावतार शास्त्री : उपाध्यक्ष जी, मैं यही साबित कर रहा हूँ कि ब्लैक मनी बढ़ रही है, जिसका व्योरा मन्त्री जी यहां देने को

तैयार नहीं हैं। वित्त मंत्री शट से कह देते हैं कि हमारे पास आंकड़े विश्वस्त नहीं हैं। यह कह-कर रफा-दफा कर देते हैं। 1981 में इसी हाउस में बीयरर-बाँण्ड स्कीम पास की गई थी। ब्लैक मनी शायद उस समय दस हजार करोड़ रुपए थी, लेकिन 300 करोड़ रुपए बसूल करने के बाद वह स्कीम फिसफिसा गई। इस प्रकार लोगों के पास बहुत बकाए पड़े हुए हैं। मैं आपको एक ही उदाहरण देना चाहता हूँ। इन्हीं मंत्री जी ने 24.7.84 को राज्य सभा में कहा था —

“The Finance Minister revealed that Rs. 460 crores were pending as arrears of Excise duty against big companies as on March, 31, 1984.”

1981 से 1984 तक 12,005 जगह छापे मारे गए हैं, लेकिन उसमें सम्पत्ति सिर्फ 86.61 करोड़ रुपए जब्त की गई है। यह बहुत ही कम राशि है। मेरे कहने का मतलब यह है कि आपको छापे और ज्यादा मारने चाहिए और ज्यादा से ज्यादा पैसा उनके पास निकाला जाना चाहिए। अगर ऐसा नहीं होगा तो जाहिर बात है कि बड़े लोग और धनाढ्य होते जायेंगे। इस तरह का कानून बनाने से उनको फायदा होगा और उनके पास काला धन भी बढ़ेगा। मैं आपको एक और उदाहरण देना चाहता हूँ। लोग जब जमीन बेचते हैं, तो बेचेंगे तीन लाख में और रजिस्ट्री सिर्फ एक लाख की करायेंगे। इस तरह से भी काले धन में बढ़ोत्तरी होती है। इसको भी आपको सख्त कदम उठाकर रोकना चाहिए, ताकि इस प्रकार जो पैसा पचाया जा रहा है, वह न पचाया जा सके।

MR. DEPUTY SPEAKER : You have raised very valuable points. Very good. Now the hon. Minister will reply.

SHRI S.M. KRISHNA : I have noted all the points which have been raised by

Shri Ramavatar Shastri. We will conduct summary raids—as are necessary in order to unearth blackmoney.

I beg to move :

“that the Bill be passed.”

MR. DEPUTY SPEAKER : The question is :

“That the Bill be passed.”

The motion was adopted.

LAND ACQUISITION (AMENDMENT) BILL

13.34 hrs.

THE MINISTER OF STATE OF THE MINISTRY OF RURAL DEVELOPMENT, (SHRIMATI MOHSINA KIDWAI) : I beg to move :

“That the Bill further to amend the Land Acquisition Act, 1894 be taken into consideration.”

It is a matter of great satisfaction to me to move the Land Acquisition (Amendment) Bill, 1984 for consideration of this august House.

As has been stated in the Statement of Objects and Reasons, with the enormous expansion of the State's role in promoting public welfare and economic development since Independence, acquisition of land for public purposes has become far more numerous than ever before. It is necessary that a proper balance is struck between the need for acquisition of land for public purposes and the rights of the individual whose land is acquired.

The present legislative framework for acquisition of Land needs to be restructured so that it serves adequately the interests of the community in harmony with the rights of the individual. This Bill seeks to achieve