

[Shri K. R. Ganesh]

The Delhi Administration reviewed the position in this context and found that there were nearly 374 such appointments which had been given retrospective effect. It was also found that in about 5.55 lakh cases assessments have been framed by such officers and a demand of Rs. 15.25 crores (both under the local Sales Tax Act and Central Sales Tax Act) was created by them. The Assistant Commissioners of Sales Tax likewise appointed and exercising appellate jurisdiction have disposed of over 32 thousand appeals since 1st November, 1951 when the liability to pay tax under the Act commenced. Under the law, the dealers, on whom assessments have been made by officers not validly appointed, can challenge them within a period of three years from the date of an adverse judicial pronouncement. Such assessments can also be challenged by dealers in the course of recovery proceedings. In case the refunds of tax already collected were to be allowed as a result of any adverse judicial pronouncement, it would, apart from creating serious inroads to the resources position of the Government, have resulted in an unintended benefit to the dealers and not to the purchasers as the former would have already reimbursed to themselves, the sales tax from the purchasers. With the approval of the Executive Council, the Delhi Administration moved the Government of India for the immediate promulgation of an Ordinance to rectify the defect.

The Ordinance title the Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Ordinance, 1971 promulgated by the President on 18th May, 1971 validates appointments of the Officers concerned and the proceedings taken by such officers under the aforesaid Bengal Act and the Central Sales Tax Act, 1956. The need for validating the proceedings under the latter Act has arisen because the administrative authorities under both the Acts are the same.

The present Bill seeks to replace the above Ordinance by an Act of Parliament. I request the House to unanimously accept the Bill.

14.59 hrs.

PARLIAMENT (PREVENTION OF DISQUALIFICATION) AMENDMENT* BILL (Amendment of section 3)

SHRI N. SREEKANTAN NAIR (Quilon) : Sir, I move for leave to introduce a Bill further to amend the Parliament (Prevention of Disqualification) Act, 1959.

MR. DEPUTY SPEAKER : The question is :

“That leave be granted to introduce a Bill further to amend the Parliament (Prevention of Disqualification) Act, 1959.”

The motion was adopted.

SHRI N. SREEKANTAN NAIR : Sir, I introduce the Bill.

15 hrs.

CONSTITUTION (AMENDMENT) BILL (Amendment of article 74)

DR. KARNI SINGH (Bikaner) : I beg to move for leave to introduce a Bill further to amend the Constitution of India.

MR. DEPUTY--SPEAKER : The question is :

“That leave be granted to introduce a Bill further to amend the Constitution of India.”

The motion was adopted

DR. KARNI SINGH : I introduce the Bill.

AGE RELAXATION (SERVICES) BILL*

SHRI B. K. DASCHOWDHURY (Cooch-behar) : I beg to move for leave to introduce a Bill to provide for relaxation of age for entry in to public services in certain circumstances.

MR. DEPUTY—SPEAKER : The question is :

“That leave be granted to introduce a Bill to provide for relaxation of age for entry into public services in certain circumstances”.

The motion was adopted

SHRI B. K. DASCHOWDHURY : I introduce the Bill.

CONSTITUTION (AMENDMENT) BILL.
(Amendment of Article 324)

SHRI SHYAMNANDAN MISHRA (Bengaluru) : I beg to move for leave to introduce a Bill further to amend the Constitution of India.

MR. DEPUTY SPEAKER : The question is :

“That leave be granted to introduce a Bill further to amend the Constitution of India.”

The motion was adopted

SHRI SHYAMNANDAN MISHRA : I introduce the Bill.

CONSTITUTION (AMENDMENT)
BILL—contd.

(Amendment of articles 81, 82 and insertion of new article 281 A) by Shri Murasoli Maran.

MR. DEPUTY—SPEAKER : We now take up further consideration of the following motion moved by Shri Murasoli Maran on the 28th May, 1971:—

“That the Bill further to amend the Constitution of India, be taken into consideration.” We have originally allotted two hours for this, and we have taken one hour and 36 minutes. There are just 24 minutes more. Last time I think we agreed to give some more time to this Bill. But we had not fixed up by how much. I think one hour will do. (Interruption) Shall we extend it by one hour? I think that should be enough. We have 24 minutes remaining from the two hours that had been allotted. So, it will now be one hour and 24 minutes more.

DR. KARNI SINGH (Bikaner) : Will I have time to move my Bill for consideration?

MR. DEPUTY—SPEAKER : Yes. Now, Mr. Salve was on his legs on the last occasion. He will continue.

SHRI N. K. P. SALVE (Betul) : Mr. Deputy—Speaker, Sir, part of my speech was over that day. I think that was the part in which I was pointing out to Mr. Maran that in his weighty arguments he had come out with voluminous statistics and those statistics were absolutely overwhelming. They were so complicated that one very happy feature of those statistics was hardly any one understood the same in the House.

AN HON. MEMBER: Including yourself.

SHRI N.K.P. SALVE: I could not follow those statistics very clearly and I hope when he replies, some of the salient statistics, I am sure, he will repeat. At any rate, trying to get the Constitution amended on the basis of statistics as he has come out with, I think, is over simplification of the matter for the simple reason that nobody will dispute, nobody will doubt that by this amendment, a very cardinal, a very basic and fundamental principle of the Constitutional law which we have followed in our Constitution for years and which has been followed in different constitutions in different countries is sought to be dislodged. That principle was described by Shri Bhandare as the principle of equality of the people of the country. Unless there are very weighty arguments for us to change our Constitution and change it in a manner as to justify the departure from this cardinal principle, I am afraid Mr. Maran will not find any support whatsoever for the amendment to the Constitution which he is seeking.

The proposed amendment to the Constitution proceeds upon the assumption that the population in 1951 in our country was as it were an ideal population, and that it must constitute an immutable basis for the representation to be given to people in this House in terms of article 81, whereas article 81 contemplates representation in this chamber not statewise; it deems the entire country as a whole, the people as a whole, the nation as a whole; representation to the people as a whole in this chamber. Now, Shri Maran wants in the year of grace 1971, to take the population in 1951.