

15.16 hrs.

**CENTRAL BOARD OF DIRECT TAXES
(VALIDATION OF PROCEEDINGS)
BILL***

THE MINISTER OF STATE IN THE
MINISTRY OF FINANCE (SHRI VIDYA
CHARAN SHUKLA) : I beg to move for
leave to introduce a Bill to provide for
validation of certain proceedings in relation
to direct taxes and for matters connected
therewith.

श्री शिव चन्द्र झा (मधुबनी) : अध्यक्ष
महोदय मैं इस विधेयक के इंट्रोडक्शन का
विरोध करता हूँ। आप देखेंगे कि इसका
शीर्षक है : The Central Board of Director
Taxes (Validation of Proceedings) Bill, 1970.
पहला जो विधेयक है उसके rule 4 of the
Central Direct Taxes (Regulation of Tran-
saction of (Business) Rules, 1964
उसमें ये संशोधन लाते हैं कि अगर नोटिस दी
जाती है और वह सेंट्रल गवर्नमेंट से फार्मली
एप्रूव्ड नहीं है तो भी उसकी नोटिस बरकरार
रहेगी, इनवैलीड नहीं की जायेगी कोर्ट में।
वे कहते हैं कि ऐसा न करने से बहुत बाटा
होगा। ये बोर्ड आफ डायरेक्ट टैक्सेज को
रेगुलेट करना चाहते हैं।

अब आप संविधान को देखिये। आर्टिकल
110 में है :

"For purposes of this Chapter, a Bill
shall be deemed to be a money Bill if it
contains only provisions dealing with
all or any of the following matters,
namely :—

(a) the imposition, abolition, remis-
sion, alteration or regulation of any
tax ;"

रेगुलेशन आफ टैक्सेज की बात 110 में आ
जाती है। उसी रेगुलेशन आफ टैक्स के लिए
ये संशोधन ला रहे हैं। 110 के मुताबिक यह
मनी बिल हो जाता है। और जब मनी बिल
हो गया तो 117 के मुताबिक राष्ट्रपति की

रेकमेंडेशन उसके इंट्रोडक्शन के लिए जरूरी
हो जाती है। चूंकि राष्ट्रपति की रेकमेंडेशन
नहीं है इसलिये मैं इसका विरोध करता हूँ।

अध्यक्ष महोदय : इसमें राष्ट्रपति की
रेकमेंडेशन है। 16 तारीख की बुलेटिन आप
देखिये।

SHRI BENI SHANKER SHARMA
(Banka) : Sir, I also stand to object to the
introduction of this Bill. I agree with Mr.
Shiva Chandra Jha and I will submit that
this is a Money Bill...

श्री शिव चन्द्र झा : अध्यक्ष महोदय, इस
में फाइनैशियल मेनोरेंडम भी नहीं है, उसका
भी होना जरूरी है।

SHRI BENI SHANKER SHARMA : ...
and it lacks in financial memorandum as
well. There is no financial memorandum
attached to this Bill. Now, I do not under-
stand as to what is the hurry about intro-
duction of this Bill on this last day of the
session.

The Minister has sought your permission
under Direction 19B of the Directions of the
Speaker wherein it is said :

"No Bill shall be included for intro-
duction in the list of business for a day
until after copies thereof have been
made available for the use of members
for at least two days before the day on
which the Bill is proposed to be intro-
duced :"

Then, it goes on to say :

"Provided further that in other cases,
where the Minister desires that the Bill
may be introduced earlier than two days
after the circulation of copies or even
without prior circulation, he shall give
full reasons in a memorandum for the
consideration of the Speaker explaining
as to why the Bill is sought to be intro-
duced without making available to
members copies thereof in advance, and
if the Speaker gives permission, the Bill
shall be included in the list of business
for the day on which the Bill is proposed
to be introduced."

MR. SPEAKER : This is just introduction.

SHRI BENI SHANKER SHARMA : I would like to know whether you are satisfied that circumstances do exist for the introduction of this Bill. My submission is that such circumstances do not exist.

MR. SPEAKER : There is no harm. It is just introduction.

SHRI BENI SHANKER SHARMA : My submission is that it is a new addition to the taxation laws. It is the considered policy of the Government that so far as taxation laws are concerned, there should not be any frequent amendments and this is an indirect amendment. After all, what for this amendment in the shape of new Act is being made? By this we will be by passing the decision of a High Court. If some great principle is involved, I can agree to such a procedure to some extent, but, so far as taxation laws are concerned, we have got to be practical. It is due to the sheer negligence of the Ministry that the permission was not given to the particular officer to sanction the issue of notices under Sec. 148 of the Income Tax Act and for that matter the Courts should be by passed or the assesses made to suffer.

And then what is the amount that this new law will bring to the Exchequer? How much loss of money is involved if the Government abides by the decision of the High Court? The Minister has said that it is very difficult to estimate the loss, but I submit this is very wrong and vague way of telling things. He can just find it out and unless and until he can give us as to how much loss will be incurred, no permission should be given by you. Otherwise, I submit it will simply be a source of harassment to both the assesses and the assessors. Unless the loss of tax involved is sufficiently enormous, there should not be any new addition to the taxation laws.

SHRI VIDYA CHARAN SHUKLA : No expenditure is involved in passing this Bill, Sir.

MR. SPEAKER : So sorry. I do not accept the objections.

MR. SPEAKER : The question is :

"That leave be granted to introduce a Bill to provide for validation of certain proceedings in relation to direct taxes and for matters connected therewith."

The motion was adopted.

SHRI VIDYA CHARAN SHUKLA : Sir, I introduce* the Bill.

MR. SPEAKER : We have already exceeded time and we ought to have taken up the Private Members' Business. We will skip over item No. 26. We will now take up item No. 27. It is just for reference to Select Committee. Shri Pant,

CODE OF CRIMINAL PROCEDURE BILL

THE MINISTER OF STATE IN THE
MINISTRY OF HOME AFFAIRS, AND
MINISTER OF STATE, DEPARTMENTS
OF ELECTRONICS AND SCIENTIFIC
AND INDUSTRIAL RESEARCH (SHRI
K. C. PANT) : I beg to move :

"That this House do concur in the recommendation of Rajya Sabha that the House do join in the Joint Committee of the Houses on the Bill to consolidate and amend the law relating to Criminal Procedure, made in the motion adopted by Rajya Sabha at its sitting held on the 15th December, 1970 and communicated to this House on the 15th December, 1970 and do resolve that the following 30 members of Lok Sabha be nominated to serve on the said Joint Committee, namely :—

- (1) Shri Sardar Amjad Ali
- (2) Shri S. C. Besra
- (3) Shri Tulsidas Dassappa
- (4) Shri C. C. Desai
- (5) Shri Shri Chand Goyal
- (6) Shri Ram Krishan Gupta
- (7) Shri V. N. Jadhav
- (8) Shri Bhogendra Jha
- (9) Shri H. Ajmal Khan
- (10) Shri Liladhar Kotoki

*Introduced with the recommendation of the President.