

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 in 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 Kotaki

\*Introduced with the recommendation of the President.

- (11) Shri K. M. Koushik
- (12) Shri D. K. Kunte
- (13) Shrimati T. Lakshmikanthamma
- (14) Shri Brij Bhushan Lal
- (15) Shri Madhu Limaye
- (16) Shri V. Viswanatha Menon
- (17) Shri G. S. Mishra
- (18) Shri Srinibas Mishra
- (19) Shri Krishna Chandra Pant
- (20) Shri Dahyabhai Parmar
- (21) Shri Shiva Chandika Prasad
- (22) Shri Y. Ankineedu Prasad
- (23) Shri Gajraj Singh Rao
- (24) Shri M. Narayana Reddy
- (25) Shri Dwaipayan Sen
- (26) Shri Shambhu Nath
- (27) Shri Naval Kishore Sharma
- (28) Shri Sheo Narain
- (29) Shri Kedar Nath Singh
- (30) Shri G. Viswanathan".

MR. SPEAKER : The question is :

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*The motion was adopted.*

SHRI TULSHIDAS JADHAV (Bara-  
mati) : What happen to item No. 26 ?

SHRI P. K. DEO (Kalahandi) : Post-  
poned to next Lok Sabha.

15.24 hrs.

#### COMMITTEE ON PRIVATE MEMBERS' BILLS AND RESOLUTIONS

##### Seventieth Report

SHRI P. G. SEN (Purnea) : I beg to  
move :

"That this House do agree with the  
Seventieth Report of the Committee on  
Private Members' Bills and Resolutions  
presented to the House on the 16th  
December, 1970."

MR. SPEAKER : The question is :

"That this House do agree with the  
Seventieth Report of the Committee on  
Private Members' Bills and Resolutions  
presented to the House on the 16th  
December, 1970."

*The motion was adopted.*