

12.54 hrs.

*The Lok Sabha adjourned for Lunch till Fifteen of the Clock.*

*The Lok Sabha re-assembled at two minutes past Fifteen of the Clock.*

[MR. DEPUTY-SPEAKER in the Chair]

**SHRI JYOTIRMOY BOSU** (Diamond Harbour) : Sir, before you take up the regular business, I wish to raise two points. Last week, on the 10th of August, I handed over to you a true copy of the interim report of the Wanchoo Committee, duly authenticated by me.

**MR. DEPUTY-SPEAKER** : The matter is being considered. It is under consideration.

**SHRI JYOTIRMOY BOSU** : Seven days have passed. Government have more or less accepted certain recommendations, like the one on imposing a ceiling on cash holdings. Why is the government not coming forward with the copy of the report? It should be made available to Members.

**MR. DEPUTY-SPEAKER** : It is true it has taken some time. But it is still under consideration. I hope the decision would be taken soon.

**SHRI JYOTIRMOY BOSU** : Then, I had given notice of a privilege motion against Shri Siddheswar Prasad for misleading the House in reply to a question on Asian Cable Corporation Limited. Shri K. P. Goenka . . .

**MR. DEPUTY-SPEAKER** : He has to give prior notice.

**SHRI JYOTIRMOY BOSU** : I have given notice to office.

**MR. DEPUTY-SPEAKER** : Then it is under consideration.

**SHRI JYOTIRMOY BOSU** : Ministers are trying to protect big business . . .

**MR. DEPUTY-SPEAKER** : What he says will not go on record.

**SHRI JYOTIRMOY BOSU** : \* \* \*

13.05 hrs.

**DISTURBED AREAS (SPECIAL COURTS) BILL—Contd.**

**MR. DEPUTY-SPEAKER** : We resume

discussion on the Disturbed Areas (Special Courts) Bill. In the discussion on the last occasion, the House at one stage agreed to refer the Bill to the Joint Committee and then, subsequently, rescinded that decision. Before we proceed with the Bill I would like to know what the Minister has got to say about it.

**THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS AND IN THE DEPARTMENT OF PERSONNEL (SHRI RAM NIWAS MIRDHA)** : We had agreed that this Bill should be referred to a Joint Committee. The original intention of the Government was to proceed with the Bill. But in view of the various opinions that were expressed by the hon. Members and possible difficulties that might arise in the Bill, in deference to the wishes of the hon. Members, Government agreed that the Bill may be referred to a Joint Select Committee. Then, about the composition of the Committee there were some difficulties. I have given notice of a substitute motion. If you allow it, I will move it.

**MR. DEPUTY-SPEAKER** : There are two Motions to refer the Bill to the Joint Committee, one by Shri R. D. Bhandare and the other by Shri Ram Niwas Mirdha, If Mr. Bhandare wants to press for his Motion, then I will have to put that first to the House. That is not pressed. Then, let the Minister move his Motion.

**SHRI RAM NIWAS MIRDHA** : I beg to move :

"That the Bill to provide for the speedy trial of certain offences in certain areas and for matters connected therewith, be referred to a Joint Committee of the Houses consisting of 45 members, 30 from this House, namely :—

Shri R. D. Bhandare, Shri M. C. Daga, Shri Madhu Dandavate, Shri Tulsi Das Dasappa, Shri Biren Dutta, Shri C. D. Gautam, Shri Dinesh Chander Goswami, Shrimati Subhadra Joshi, Dr. Kajias, Shri Purushottam Kakodkar, Shri Sat Pal Kapur, Shri L. D. Kotold, Shrimati T. Lakshminthamma, Shri Mukhtiar Singh Malik, Shri Prasannabhai Mehta, Shri G. S. Mishra, Shri F. H. Mohsin, Shri Priya Ranjan Das Munai, Shri Balakrishna Venkanna Naik, Shri Sarjoo Pandey, Shri K. C. Pant, Shri H. M. Patel, Shri M. Satyanarayana Rao, Shri Ebrahim Sulthman Saif

\*\*\* Not recorded.

Shri Nawal Kishore Sharma, Shri B. R. Shukla, Shri N. Tombi Singh, Shri C. M. Stephen, Shri K. Veeriah, Shri R. P. Yadav, and 15 from Rajya Sabha ;

that in order to constitute a sitting of the Joint Committee the quorum shall be one-third of the total number of members of the Joint Committee ;

that the Committee shall make a report to this House by the first day of the next session ;

that in other respects the Rules of Procedure of this House relating to Parliamentary Committees shall apply with such variations and modifications as the Speaker may make ; and

that this House do recommend to Rajya Sabha that Rajya Sabha do join the said Joint Committee and communicate to this House the names of 15 members to be appointed by Rajya Sabha to the Joint Committee."

MR. DEPUTY-SPEAKER : The question is :

"That the Bill to provide for the speedy trial of certain offences in certain areas and for matters connected therewith, be referred to a Joint Committee of the Houses consisting of 45 members, 30 from this House, namely :—

Shri R. D. Bhandare, Shri M. C. Daga, Shri Madhu Dandavate, Shri Tulsidas Dasappa, Shri Biren Dutta, Shri C. D. Gautam, Shri Dinesh Chander Goswami, Shrimati Subhadra Joshi, Dr. Kailas, Shri Purushottam Kakodkar, Shri Sat Pal Kapur, Shri L. D. Kotoki, Shrimati T. Lakshimikanthamma, Shri Mukhtiar Singh Malik, Shri Prasannbhai Mehta, Shri G. S. Mishra, Shri F. H. Mohan, Shri Priya Ranjan Das Munsi, Shri Balakrishna Venkanna Naik, Shri Sarjoo Pandey, Shri K. C. Pant, Shri H. M. Patel, Shri M. Satyanarayan Rao, Shri Ibrahim Sulaiman Saif, Shri Nawal Kishore Sharma, Shri B. R. Shukla, Shri N. Tombi Singh, Shri C. M. Stephen, Shri K. Veeriah, Shri R. P. Yadav, and 15 from Rajya Sabha ;

that in order to constitute a sitting of the Joint Committee the quorum shall be one-third of the total number of members of the Joint Committee ;

that the Committee shall make a report to this House by the first day of the next session ;

that in other respects the Rules of Procedure of this House relating to Parliamentary Committee shall apply with such variations and modifications as the Speaker may make ; and

that this House do recommend to Rajya Sabha that Rajya Sabha do join the said Joint Committee and communicate to this House the names of 15 members to be appointed by Rajya Sabha to the Joint Committee."

*The motion was adopted.*

15.06 hrs.

#### INCOME-TAX (AMENDMENT) BILL.

MR. DEPUTY-SPEAKER : Then, we take up further discussion of the Income-tax (Amendment) Bill. Shri Bade was on his legs.

श्री भार० बी० बड़े (सरगोन) : उपाध्यक्ष महोदय, जब इस पर डिस्कशन हो रहा था तब मैंने कहा था कि मैं इस बिल को अपोज करता हूँ, आन-प्रिन्सिपल अपोज नहीं करता हूँ, बल्कि इसमें जो गुरा है, वह इस बिल से पूरा नहीं होता है। इसके स्टेटमेंट आफ आर्क्यूट्स एण्ड रीजन्स में कहा गया है कि यह बिल क्यों लाया गया है, उसमें इनका कहना है—

"In the recent case of Indian Aluminium Co. Ltd. vs. Commissioner of Income-tax (1972) 84 I. T. R. 735, the Supreme Court virtually overruled its earlier decision in Travancore Titanium Product Ltd. vs. Commissioner of Income-tax (1966) 60 I. T. R. 277, and held that wealth-tax paid by an assessee in respect of business assets is deductible as a business expense in computing the assessee's income from business."

उस एक्ट में जो प्रावीजन था कि जो वैल्यू टैक्स लिया जायगा, वह सर्वे में शामिल नहीं होगा, लेकिन अब सुप्रीम कोर्ट में क्लिग वे दिया है जो उस उद्देश्य के खिलाफ था और ऐसी स्थिति में सन् 1962 से वैसा वापस देना पड़ता, इसलिये यह आर्जिनेन्स लागू किया गया। लेकिन मेरा कहना यह है कि प्राक् कर्षितन की जो रिपोर्ट हमारे सामने है, उसमें उन्होंने कहा है कि यह कानून बिलकुल सीधे