

The Lok Sabha re-assembled after Lunch at Twenty Minutes past Fourteen of the Clock.

[MR. DEPUTY-SPEAKER in the Chair]

INCOME-TAX (AMENDMENT) BILL

THE MINISTER OF STATE IN-CHARGE OF DEPARTMENT OF REVENUE AND BANKING (SHRI PRANAB KUMAR MUKERJEE): I beg to move:

"That the Bill further to amend the Income-tax Act, 1961, be taken into consideration."

As the hon. members are aware the unprecedented floods in several parts of the country last year caused large scale destruction resulting in considerable hardship to the more vulnerable section of the population. Vigorous action at governmental level had to be supplemented by generous charitable funds and organisations in order to provide adequate relief to the flood victims. In view of the urgent need to attract large donations to the Prime Minister's National Relief Fund. The Income Tax (Amendment) Ordinance 1975 was promulgated by the President on the 9th September, 1975 for liberalising the tax concession in respect of donations to this fund. Under the Income Tax Act, an amount equal to 50 per cent of donations made to certain funds and charitable institutions was allowed to be deducted in computing the taxable income of the donor. The amount qualifying for this deduction is restricted in the generality of cases to 10 per cent of the gross total income of the donor or Rs. 2 lakhs whichever is less. Donations to the Prime Minister's Relief Fund were also subject to these ceiling limits. The Income-Tax (Amendment) Ordinance, 1975 amended the Income Tax Act with a view to removing the ceiling limits in respect of donations to the Prime Minister's National Relief Fund. The said fund has thus been placed on par with Prime Minister's Drought

Relief Fund, National Relief Fund and Jawaharlal Nehru Memorial Fund. The Bill before the House now seeks to replace the said Ordinance.

The object of this short and simple Bill is laudable and I am confident it will receive the unanimous support of the House.

I commend the Bill to the House.

MR. DEPUTY-SPEAKER: Motion moved:

"That the Bill further to amend the Income-tax Act, 1961, be taken into consideration."

SHRI DINESH JOARDER (Malda): The hon. Minister has stated that it is a very short Bill and the purpose is also limited. I have no objection in having the Prime Minister's Relief Fund or in the collection of funds for this Relief Fund. Now the searches and seizures are going, on against the black marketeers, hoarders, and black money is being unearthed. Black-marketeters and hoarders have been playing underground a parallel economy. Many hon. members have said that with the un-earthing of a sum of Rs. 115 crores, only a fringe of the problem has been touched.

MR. DEPUTY-SPEAKER: What is the purpose of all this? The same subject figured during the Question Hour and the Minister made an observation on this. What relation has it got with this?

SHRI DINESH JOARDER: Evasion of income tax is also coming here.

MR. DEPUTY SPEAKER: I do not see any point in it.

SHRI DINESH JOARDER: Collections by way of donations for the Prime Minister's Relief Fund are being made. Many Chief Ministers are raising funds in different states and are presenting the same to the Prime Minister. This has now become a

[Shri Dinesh Joarder]

source of getting political favour and personal favour too.

We have seen in the papers that people in Bihar and other places are suffering due to floods, etc. They are seeking relief from other sources. A large amount of relief fund is being collected on behalf of the Government and also on behalf of the ruling party. The Chief Ministers are bringing crores of rupees and are contributing to the Prime Minister's Relief Fund. Where from these funds are coming? Wherefrom this money is being collected? We are very much apprehensive about it. In the name of collecting this fund, they do it for getting political benefits, to promote the benefits of the favour-seekers of the ruling party. They have taken all these initiatives and they are collecting this fund. We have seen previously, I think, this was about 10 or 15 years back, there was a specific code of rules.

MR. DEPUTY-SPEAKER: Order please. What do you want to say by all this,—therefore the Bill should not be adopted or what? What is it that you want to say?

* SHRI DINESH JOARDER: I want to raise certain points.

MR. DEPUTY-SPEAKER: It has got to have some relevance. You cannot convert it into a big subject, abuses, the way collection is done, what sources, etc. This Bill is very limited that certain exemptions are to be given for certain purposes. On the other hand you have started discussing the various abuses, the sources from which they come and all that. This becomes a subject by itself then. If you go on like this, then, everything else is relevant, you can talk about all the economic ills of the country and abuses and everything is relevant!

SHRI DINESH JOARDER: This is in connection with the measure before us.

MR. DEPUTY-SPEAKER: Please be brief.

SHRI DINESH JOARDER: I just wish to bring it to the notice of the hon. Members as well as the Minister that this practice should not be encouraged, this practice should be stopped. Now-a-days we find that even the magistrates, SPs, SDOs and others are collecting funds which were prohibited some 10 or 15 years back. This is done in the name of various relief funds. Certain people are obliged to district magistrates, SP and Police officers. Now, MISA is being utilised against them, if they do not do it. That is to say, this is being applied against them, if they do not oblige these district officers, the leader of the ruling party and also the Minister. So, Sir, this Fund is being collected in this way. I simply want to say this which I have already stated, that I have no objection to the bringing of this Bill, but, Sir, the way this fund is being collected has created apprehension in our minds. The way and in what manner it will be distributed to the people concerned has also not been very clear to us. I do not know whether this House has come to know in what way this fund will be operated. What we have known is this. We have known that in Chasnala disaster, the Prime Minister has donated a sum of Rs. 5 lakhs. We are happy about it. But what about the other lakhs and crores of rupees which are being collected? And now everything is going in the hands of one individual, that is, Prime Minister,—all political power, all emergency power, all monetary power, everything is in one individual and this will lead to certain dictatorial affairs in the country. So, Sir, I want that this Fund should not be collected in this way and it should be properly used. Thank you.

श्री राजावतार शास्त्री (पटना) :
उपाध्यक्ष महोदय, जिस उद्देश्य से ध्रायकर
(संशोधन) विधेयक इस सदन में पेश किया
गया है मैं उस उद्देश्य का समर्थन करता हूँ।
यह ठीक ही कहा गया है कि प्रधान मंत्री
राष्ट्रीय सहायता कोष में जो राशि आएगी
उस से सम्बन्धित राशि को ध्राय कर से
छूट दी जायेगी। जैसा कि पहले भी
इस सदन में किया जा चुका है प्रधान मंत्री
सुखा सहायता कोष के सिलसिले में, राष्ट्रीय
सुरक्षा कोष के सिलसिले में और जवाहर
लाल नेहरू स्मृति कोष के सिलसिले में
जो किया गया है ठीक इसी तरीके से
प्रधान मंत्री राष्ट्रीय सहायता कोष के
सिलसिले में भी यह बात कही जा रही है
कि ध्रायकर से छूट रहनी चाहिए। तो
यह बात बिलकुल सही है और मैं इस बात
में भी सहमत हूँ कि देश के तमाम निवासियों
को वह बड़े हों छोटे हों गरीब हों श्रीमं
हो राष्ट्रीय विपत्ति का मुकाबला करने के
लिए जिस कोष का निर्माण किया गया है
उस में दान देना चाहिए। उस सहायता
कोष में लोग ज्यादा से ज्यादा दान दें,
पैसे दें यह मेरी हादिक इच्छा है और
तमाम देशवासी इस बात का समर्थन करेंगे
क्योंकि इस कोष का इस्तेमाल मुख्यतया
जखुरतमंदों या पीड़ितों की मदद में किया
जाता है।

लेकिन मैं एक बात की तरफ इशारा
करना चाहता हूँ और सरकार का ध्यान
उस ओर आकर्षित करना चाहता हूँ।
श्रीमं मैं गौहाटी गया था ईस्टर्न रेलवे
वर्कर्स यूनियन की एग्जिक्यूटिव कान्फ्रेंस के
सिलसिले में, लगभग 100 प्रतिनिधि वहां
मौजूद थे। सब ने यही शिकायत की
जो बोले उस सम्मेलन में कि यह तो ऐच्छिक
दान देने की बात है। जो चाहे प्रधान मंत्री
कोष में दान दे जो नहीं चाहे वह दान नहीं भी
दे सकता है। लेकिन रेलवे अधिकारी

जबदस्ती मजदूरों को दबा रहे हैं। यह
केवल एन एफ रेलवे की बात नहीं है,
मैंने ईस्टर्न रेलवे में भी यह बात देखी है।
तो यह बात नहीं होनी चाहिए पहली
बात तो मैं यह कहना चाहता हूँ कि यह
ऐच्छिक कोष है, जो देना चाहे दे। लेकिन
जबदस्ती उन की तनख्वाह से डिस्कट
कर लिया जाय यह तो फौसला सरकार का
नहीं है। जो देना चाहेंगे सरकार को
लिख कर देंगे और उन की तनख्वाह से
वह पैसा काट लेना चाहिए।

दूसरी बात जो और गंभीर है वह यह
कि एक दिन की तनख्वाह देनी है तो इस
में बड़े बड़े अफसरों की तनख्वाह एक दिन
में पचास या सौ रुपये भी हैं मगर वे लोग
दस रुपये दे कर निकल जाते हैं और जब
उन से कहा जाता है कि आप एक दिन की
तनख्वाह दीजिए, देश में जो विपत्तिग्रस्त
लोग हैं उन की मदद की जायेगी तो कहते
हैं कि जाओ जाओ, सरकार की बात हम
नहीं मानेंगे, क्या करोगे? तो मजदूरों
को दबा कर आप ले लें और अफसर लोग
छूट जायें, वे मनमानी करें यह हो रहा है।
मैं इन्हीं की तरफ ध्यान दिलाना चाहता हूँ
कि यह बात नहीं होनी चाहिए। अफ-
सरों को भी कम से कम एक दिन की तनख्वाह
जखुर देनी चाहिए, मजदूरों को भी देनी
चाहिए, गरीबों को भी देनी चाहिए, श्रीमं
को भी देनी चाहिए, किसानों को भी देनी
चाहिए, और जितनी हमारी 56 करोड़
जनता हिन्दुस्तान में है सब को देनी चाहिए।
लेकिन यह ठीक है कि जोर जबदस्ती नहीं
किया जाना चाहिए। इन बातों की तरफ
मैं आप के द्वारा मंत्री महोदय का ध्यान
आकर्षित करना चाहता हूँ और निवेदन
करना चाहता हूँ कि इस में जो गड़बड़ हो
रही है उस को बन्द करें। जो लोग छुट्टा
छुट्टा चाहते हैं, भागना चाहते हैं उनको

[श्री रामावतर शास्त्रे]

पकड़िये ताकि इस कोष में ज्यादा से ज्यादा धन इकट्ठा हो जिससे विपत्ति के समय देशवासियों की सहायता हो सके। हम स्वयं जिस स्टेट से आते हैं वह विपत्तिग्रस्त है। पटना में बाढ़ आई, आप ने उस कोष में धन भेजा। इस तरह के मौके आगे भी आ सकते हैं जिस में इस का इस्तेमाल होना चाहिए। इन शब्दों के साथ मैं इसका समर्थन करता हूँ।

SHRI ERASMO DE SQUEIRA (Marmagoa): Mr. Deputy-Speaker, Sir, like my colleagues from the Opposition who have spoken this morning, I have no quarrel with this Bill or the reason with which the same has been brought forward. It is a good thing that the Prime Minister's Relief Fund is being given the facility of qualifying for donations which themselves qualify for exemption under the Income-tax Act.

With your permission, Sir, I would like to read the cutting from the Tribune of Chandigarh dated, Patna, September 7. I quote:

"Bihar Government would be given at least Rs. 5 crores from the Prime Minister's Fund for relief and rehabilitation in the flood ravaged areas of Patna and other Parts of Bihar."

The next paragraph says:

"This was announced here to-day by the Congress President, Shri D. K. Borooah."

It is this that I wish to highlight that we should get the distinct feeling that a fund such as this which should remain above the realm of politics, which is meant for national calamities and which is given in the hands of a national leader, is used in a fashion when no accusation can be made from any segment of the House that it is being used to further, not just relief, but to relieve the Congress Party of the pre-

dicament that it finds itself in before the people for its complete non-performance in office. I am not asking for an assurance in this House that this will be done with reference to this Fund because we have received assurance after assurance, the one that is most relevant is the one we received about MISA not to be used against politician and what has happened to that assurance. We all know that over 20 Members of this House today arrested under MISA and, I realise, Sir, that right now when everybody pretends to hear nobody's ears are open to what is being said from this side of the House. If we continue to speak it is only because we realise that what we are saying has a long way to travel. And we feel that if we say it forcefully enough and often enough it might eventually penetrate.

THE MINISTER OF STATE IN-CHARGE OF DEPARTMENT OF REVENUE AND BANKING (SHRI PRANAB KUMAR MUKHERJEE): Mr. Deputy-Speaker, Sir, I am grateful to the Members who have spoken on this Bill. They have supported the Bill though they have tried to say something which is not strictly within the purview of this Bill.

Firstly, the Bill is very limited in the sense it just makes a small amendment in Section 80(g) of the Income Tax Act which enables the donor to contribute to Prime Minister's National Relief Fund above Rs. 2 lacs because as per the provision before the amendment by Ordinance if somebody wanted to contribute to Prime Minister's National Relief Fund the total amount of donation was limited either by 10 per cent of the gross income or by Rs. 2 lacs whichever was less. It was felt necessary—as has been very correctly pointed out by Shri Ramavtar Shastri and others—that whenever there had been national calamity assistance from Government through proper channels goes in due course but at the same time as a result of the operation of this Fund it becomes possible to rush the assistance quickly and if there be not sufficient funds it is not possible to meet the situation. As a result of that,

it is an enabling provision in the sense to make it possible on the part of donors to contribute more to the Prime Minister's National Relief Fund. Therefore, whatever has been said about how these funds are being operated whether this is being utilised to relieve the Congress party or whether somebody is being intimidated to contribute to this Fund becomes irrelevant in the context that we are not knowing how Prime Minister's relief fund is being operated. We are discussing small amendment in the Income Tax Act. In this connection I can assure the hon. Members that there is no question of putting any compulsion on any individual, be it railway employee or other employees, to contribute any particular quantum. Sir, when the call was there, many people responded to it voluntarily.

SHRI RAMAVATAR SHASTRI: Some people were forced to make contributions.

SHRI PRANAB KUMAR MUKHERJEE: I do not know if it is in the knowledge of the hon. Minister, it is no use making a blank charge. He should bring it specifically to the notice. Definitely, Government can take care of it. I would conclude by saying this in reply to the observations of the last speaker that relief to the Congress Party is not needed from the Prime Minister's National Relief Fund. What people think about this party has been very recently established and this has been mentioned on the floor of this House in some other context. I would not like to repeat it

But, I would like to submit, through you, to the House, Sir, 'Let this Bill be accepted' as this will help to swell the proceeds of the Prime Minister's National Relief Fund which will go to the relief of the needy in times of distress.

MR. DEPUTY-SPEAKER: The question is:

"That the Bill further to amend the Income-Tax Act, 1961, be taken into consideration."

The motion was adopted.

MR. DEPUTY-SPEAKER: Now we shall take up clause-by-clause consideration.

The question is:

"That Clauses 2 to 3 and 1, the Enacting Formula and the Long Title stand part of the Bill."

The motion was adopted.

Clauses 2 to 3 and 1, the Enacting Formula and the Long Title were added to the Bill.

SHRI PRANAB KUMAR MUKHERJEE: Sir, I beg to move:

"That the Bill be passed."

MR. DEPUTY-SPEAKER: The question is:

"That the Bill be passed."

The motion was adopted.

14.43 hrs.

DELHI DEVELOPMENT (AMENDMENT) BILL

THE MINISTER OF STATE IN THE MINISTRY OF WORKS AND HOUSING (SHRI H. K. L. BHAGAT): Mr. Deputy-Speaker, Sir, I beg to move:

"That the Bill further to amend the Delhi Development Act, 1957, be taken into consideration."

Sir, as has been mentioned in the Statement of Objects and Reasons, this Bill seeks to give effect to the recommendations of the Committee on Subordinate Legislation in regard to the Delhi Development (Grant of Allowances to Non-official members of the Advisory Council) Rules, 1959, in three respects, namely, by expressly empowering the Delhi Development Authority to make the rule, to provide for publication in the Official Gazette of the rule and to bring it in conformity with the revised formula regarding the laying of rules and regulations before both Houses of Parliament.