

SHRI KAMLAPATI TRIPATHI: I introduce† of the Bill.

MR. DEPUTY-SPEAKER: No, no. Anyway, let him make his point.

SHRI SEZHIYAN: Rule 72 says:

STATEMENT RE: KONKAN PASSENGER SHIPS (ACQUISITION) ORDINANCE

THE MINISTER OF SHIPPING AND TRANSPORT (SHRI KAMLAPATI TRIPATHI): I beg to lay on the Table an explanatory statement (Hindi and English versions) giving reasons for immediate legislation by the Konkan Passenger Ships (Acquisition) Ordinance, 1973, as required under rule 71 (1) of the Rules of Procedure and Conduct of Business in Lok Sabha.

"If a motion for leave to introduce a Bill is opposed, the Speaker, after permitting, if he thinks fit, a brief explanatory statement from the member who moves

So, after the grounds for opposing are stated, it is for you to decide whether those grounds are valid or not. I do not want any new convention to be set up. Supposing a Bill is opposed by a Member, if it is on the ground of legislative competence, then a full discussion is to be permitted...

15.11 hrs.

INCOME-TAX (AMENDMENT) BILL*

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): On behalf of Shri Yeshwantrao Chavan, I beg to move for leave to introduce a Bill further to amend the Income-tax Act, 1961.

MR. DEPUTY-SPEAKER: I want to hear him, and, therefore, I have called him.

MR. DEPUTY-SPEAKER: Motion moved.

SHRI SEZHIYAN: In this case, I want to oppose the introduction on two grounds. Firstly, two days' clear notice has to be given for introduction after a Bill is circulated to Members. But that rule seems to be suspended by a memorandum given by the hon. Minister....

"That leave be granted to introduce a Bill further to amend the Income-tax Act, 1961."

MR. DEPUTY-SPEAKER: And agreed to by the Speaker.

SHRI SEZHIYAN (Kumbakonam): Before I come to the Bill sought be introduced, I would like to make one submission regarding the observation made by you to the effect that a Bill could be opposed at the introduction stage if it was beyond the legislative competence of the House or if there was any constitutional issue involved. I would like to point out that under rule 72 of the Rules of Procedure, a Bill can be opposed even on its own merits; so, I think we need not have to show....

SHRI SEZHIYAN: Anyhow, I want to appeal to the hon. Minister, to the House and to the Speaker that such waivers should not be allowed, because in the memorandum that has been given under rule 19(1)(b), nowhere are the real reasons for the Bill being introduced so urgently are to be found. Nowhere has it been stated why they want to have the introduction of this Bill today and

†Introduced with the recommendation of the President.

*Published in Gazette of India Extraordinary, Part II, Section 2, dated 14-12-73.

why two days' notice need not be there. The only reason which they have given in this memorandum is to be found at page 2 where they say:

"In view of the position that the current session of Parliament is likely to come to an end on 21st December, 1973, it is considered necessary that the Bill is introduced in the Lok Sabha on 14th December, 1973."

Why should it not have been introduced on the 12th or on the 11th instant? No reasons have been mentioned in this regard. Just because the session is going to come to an end and they want to have the introduction on the 14th, they say that the rule should be suspended. At this rate, so many other rules of procedure can be suspended as a whole, and straightway, a Bill may be said to have been passed and sent to the President for assent.

Therefore, I submit that the bringing forward of a Bill at the fag end of the session and asking for the suspension of the rule is a very bad thing. I want to impress on the hon. Minister and the House that such things should not be resorted to.

My second objection is more fundamental. The income-tax Act is one of the unfortunate statutes of our country which have been tampered with again and again. Income-tax law and the taxation laws are the worst hit in this respect. We have already got two Bills pending before Select Committees, and I do not see why the provisions of this Bill also could not have been taken up in the other Bills.

In the explanatory memorandum for the introduction of this Bill, Government have said that in the Taxation (Amendment) Laws Act passed in 1972 they had found some delays. I do not want to go into the merits of it. But I would only ask why they should not have given some more time for the statute to be put into

practice and then brought forward this Bill.

Two reasons are given here. They say that a large number of proceedings initiated by the department would become infructuous. When did they find it. Why could they not be included in the previous Bill? Also I want to know how many cases they have proceeded with, in how many cases they have already acquired properties, in how many cases compensation has been paid under the law that has been put on the statute book in August, 1972, and in how many cases they found it difficult to operate as to warrant another amending Bill to be brought here. On these grounds I oppose introduction.

SHRI K. R. GANESH: As far as the first point is concerned, the Finance Minister has already written to the Speaker explaining why it has become urgent. The urgency arose as a result of the acquisition provision in the Income-tax Act in which a certain time limit has been provided for completing the acquisition proceedings, that is a time limit of six months. It was found that in a large number of cases....

SHRI SEZHIAN: How many cases?

SHRI K. R. GANESH: I will give that also. It was found that in a large number of cases, it was not possible to do it due to press difficulties, because there was power shortage and various other things due to which it could not be printed and published in the Gazette of India in proper time. Therefore, unless these remedial measures are taken, the whole of this provision would become absolutely infructuous. That was why this Bill was thought necessary.

There has been a delay in the publication of notices in the Gazette Extraordinary in about 53 cases. Notices in the weekly gazette from

[Shri K. R. Ganesh]

26th May to 25th August were published and despatched to the Manager, Public Press, almost beyond the six month period. The delay has been in 36 cases, 15 cases, 100 cases, 129 cases, 300 cases, 47 cases, 279 cases and like that. Because of this, this has become necessary.

SHRI SEZHIYAN: He said a large number of cases; I wanted to know the number of cases; in how many cases they have proceeded under the statute, in how many cases have properties been acquired?

SHRI K. R. GANESH: We will go into the entire thing. I gave the broad picture.

SHRI SEZHIYAN: When he says 53 cases, it is not a large number of cases to warrant an amending Bill.

MR. DEPUTY-SPEAKER: I think technically Shri Sezhiyan's point be upheld for the reason that the Minister has written to the Speaker giving reasons and the Speaker has agreed. At the same time, I must say that this is not altogether desirable. We have made certain rules in this House and these rules should not be suspended lightly.

THE MINISTER OF PARLIAMENTARY AFFAIRS (SHRI K. RAGHURAMALAH): The Speaker has done it.

MR. DEPUTY-SPEAKER: Order please.

I do not see why the Government could not come earlier. One or two weeks before you could have come forward. It was known long before that these difficulties had come up. So instead of resorting to this request for suspension of the rule of two days notice, it could have been done in a different way. In any case, this is no ground for opposing introduction.

SHRI SHYAMNANDAN MISHRA (Bebusarai): Sir, could it be a matter between the hon. Minister and the hon. Speaker in the Speaker's chamber, or, should it not come before the House itself, so far as the suspension of the rule is concerned? It should be placed before the house by the hon. Speaker.

MR. DEPUTY-SPEAKER: The Speaker is satisfied in his Chamber that the Government has good reasons and so, this condition has been waived. But I am just saying that the Government could have saved the Speaker and this House some embarrassment if they had taken steps one or two weeks before. It is not that these things have happened yesterday. They were there before.

SHRI SAMAR GUHA (Contai): May I make a submission? If it so happens that the Minister can have a dialogue with the Speaker in the Speaker's Chamber...

MR. DEPUTY-SPEAKER: Any Member can; you also can.

SHRI SAMAR GUHA: If the rules that have been approved by the House can be waived in this manner, then there is the end of it.

SHRI D. N. TIWARY (Gopalganj): The Speaker has waived it.

MR. DEPUTY-SPEAKER: When I say it to the Government,—the Minister—I say it to you also. It is not proper for you also to go to the Speaker and seek his good offices to waive certain rules because of your failure. (*Interruptions*) Order, please.

The question is:

"That leave be granted to introduce a Bill further to amend the Income-tax Act, 1961."

The motion was adopted.

SHRI K. R. GANESH: I introduce the Bill.