

12.21 hrs.

DELHI MOTOR VEHICLES TAXATION BILL

The Minister of Shipping in the Ministry of Transport and Communications (Shri Raj Bahadur): Sir, I beg to move*:

"That the Bill to impose a tax on motor vehicles in the Union Territory of Delhi and for other matters connected therewith, be taken into consideration."

Sir, as we know, in the Union Territory of Delhi, taxes on motor vehicles are levied under the Punjab Motor Vehicles Taxation Act, 1924, as extended to Delhi in 1933. In Punjab, the rates have been increased in 1954 and in 1956. In Delhi, the rates continue as they were in 1933. The rates that apply to motor vehicles in Delhi at present are lower than those prevailing in other States, especially U.P. and Maharashtra.

In Delhi, the Delhi Municipal Corporation also does not levy what is known as the wheel tax that is levied in Bombay. Meanwhile, the cost of construction and maintenance of roads has been steadily going up and it is time that we took some steps to meet that. The objective, therefore, is firstly to augment the resources of the Delhi Municipal Corporation and also the New Delhi Municipal Committee; and to rationalise the existing basis for assessment of taxes, particularly taxes on goods vehicles.

At present, the taxes on goods vehicles are levied on the basis of their unladen weight. In the case of cars, and public service vehicles, it is on the basis of seating capacity. It is proposed in the present Bill that on private cars, the tax be levied on the basis of unladen weight and on motor cycles, scooters, scooterettes, auto-cycles and tricycles, it should be on the basis of flat rates calculated on the basis of unladen weight. This

is according to the recommendations of the Motor Vehicles Taxation Enquiry Committee. On the goods vehicles, it is proposed that the tax should be based on the registered laden weight and in the cases of buses and taxis, it should be on the basis of the seating capacity.

The Punjab Motor Vehicles Taxation Act, 1924 was once amended in 1954 by the then Delhi State Legislature. If we want to make any changes in the present scheme of things, it is necessary that we should come to Parliament to amend the relevant legislative measure. Therefore, we have been obliged to come here. We have also taken this opportunity to effect certain improvements in the Act.

At present, the distribution of the proceeds of these taxes between the Delhi Municipal Corporation and the New Delhi Municipal Committee has been provisionally fixed in the ratio 6 : 4, i.e. of the net revenue. The net revenue is calculated by deducting the cost of collection of the taxes from the gross realisation of these taxes. The basis of this division or distribution is the number of vehicles. It is proposed by the Delhi Municipal Corporation that the taxes should be distributed on the basis of road-mileage in the respective areas under the jurisdiction of the Delhi Municipal Corporation and the New Delhi Municipal Committee. This point will have to be considered by the Home Ministry in consultation with the Ministry of Transport and a final decision taken on the basis of which rules will be framed. When the rules are prescribed, they will be laid on the Table of the House for its consideration.

So, the present proposals are meant to augment the taxes, to rationalise the structure or basis of the taxes and also to provide for certain other matters. It is calculated that as much as Rs. 41 lakhs per annum will be the

*Moved with the recommendation of the President.

[Shri Raj Bahadur]

increase in the revenue realised from these taxes.

I think, Sir, this is a very necessary measure. Even with the slight adjustment of these taxes which have been suggested here, the taxes in Delhi will remain much lower than those prevailing in Madras, Andhra and other States. It is not proposed to increase the taxes on private cars or private carriages or motor cycles and other vehicles.

Sir, I commend this measure for the consideration of the House.

Mr. Speaker: Motion moved:

"That the Bill to impose a tax on motor vehicles in the Union territory of Delhi and for other matters connected therewith be taken into consideration."

Shri Hari Vishnu Kamath (Hoshangabad): Sir, I rise on a point of order. May I invite your attention to the Financial Memorandum attached or incorporated in this Bill as well as the revised Financial Memorandum? There are two documents here. We have got two statements. One is the Financial Memorandum printed with the Bill itself and the second is the typewritten or stencilled statement giving the revised Financial Memorandum. The printed Financial Memorandum says:

"No new expenditure apart from what is already being incurred on the administration of the existing law is contemplated by reason merely of the passing of this legislation."

The revised Financial Memorandum gives an idea of the expenditure that was incurred. It says:

"Expenditure amounting to Rs. 2,80,698 was incurred on the assessment and collection of the tax under this Act during 1961-62."

Then it goes on to say:

"No additional expenditure is contemplated by reason merely of the passing of this legislation."

Sir, in this Bill, there are two clauses, clauses 20 and 25, which are clauses covered by our Rule 69 of the Rules of Procedure which deals with clauses or provisions in Bills involving expenditure from public funds. May I say, that the revised Financial Memorandum makes reference only to clause 20 and not to clause 25 though both are printed in thick type as required by Rule 69. Clause 20 only is mentioned in the revised Financial Memorandum and there is no reference to clause 25 at all as being a clause which comes within the ambit of Rule 69.

Then there is another point. Here, as the Minister just stated, the Bill seeks to raise the rates of taxes. Though the figure of expenditure incurred on the assessment and collection of taxes in the previous year has been given in the revised Memorandum—not in the original Financial Memorandum—

Mr. Speaker: When they have given their revised Financial Memorandum, is there any need to refer to the original one?

Shri Hari Vishnu Kamath: I only referred to it in passing. But, here, Sir, the Government are not in a position to give the House an estimate of the expenditure. How is it that the Government is not in a position to give an estimate of the expenditure that will be incurred by raising these taxes, because the present taxes they know, the present taxes they are well aware of, they are well conversant with them and they have given an idea of the expenditure incurred last year, and if the taxes are raised by a particular amount the Government must be in a position to tell the House the approximate figure relating to the extra expenditure incurred and the

extra revenue realised by raising the taxes.

Then, Sir, I will come to the last point, and that is about Rule 69 of the Rules of Procedure. I am making this point for the fourth time, that it would be in the interest of parliamentary democracy and the procedure and traditions that go along with it—and that must be upheld in the House, in our country, in our sovereign democratic republic—that when a particular rule is not applicable to all cases, there should be a saving clause. Rule 69(1) says that the financial memorandum:

“shall also give an estimate of the recurring and non-recurring expenditure involved in case the Bill is passed into law.”

I have raised this point three times so far, and last time I was told that it was not possible to give an estimate. In that case, is it not possible to amend the rule at some time so as to cover cases in the circumstances of which it is not possible to give an estimate? As long as that is not done, this rule is applicable and if no estimate of the recurring and non-recurring expenditure is mentioned the Bill cannot be in order.

Shri Bade (Khargone): The Financial Memorandum says:

“No new expenditure apart from what is already being incurred on the administration of the existing law is contemplated by reason merely of the passing of this legislation.”

Even then, according to May's Parliamentary Practice, the old or existing rate should be given. If it is not a new recurring expenditure, what is the expenditure already existing? That should be given as a matter of course. Otherwise, how can we criticise the Bill?

Mr. Speaker: Can the Minister explain why only clause 20 is referred

to in the Financial Memorandum and not clause 25, even though that is also printed in bold letters?

Shri Raj Bahadur: May I just invite the attention of the hon. Member to the Notes on Clauses? A reference was made to clause 25. It is only a consequential amendment arising from the amended clause 20. The note says:

“The clause provides for the amendment of section 184 of the Delhi Municipal Corporation Act, 1957 which is only consequential to clause 20.”

I think that answer should suffice.

So far as the question of giving an exact estimate of the expenditure is concerned...

Shri Hari Vishnu Kamath: Not exact, only an estimate.

Shri Raj Bahadur: We have stated that Rs. 2 lakhs will be the approximate expenditure. I do not know what more we can do at the present stage. We can only give an approximate estimate.

So far as any question of repercussion as a result of the augmentation of taxes is concerned, I do not think any big upward revision of the machinery, or strengthening of the machinery, is contemplated. Therefore, no additional expenditure will arise therefrom. I would say that the existing machinery for collection would suffice even for the increased collection of taxes. As such, I do not think any change is necessary in this particular measure.

Shri Bade: What is the existing expenditure?

Mr. Speaker: So far as the requirements of rule 69 are concerned, I agree that the Bill should give those details according to those requirements. So, the recurring and non-recurring expenditure should be put down there.

[Mr. Speaker]

If there really be a case where it cannot be ascertained, then there ought to be some explanation as to what the difficulties are so that at least some attention is drawn to the rule. An attempt must be made to tell at least this much to the hon. Members so that they can consider whether the ground given is justified or not. Simply ignoring or overlooking the rule is not fair. I remember, I have said once before also that these requirements should be complied with and always an effort should be made to mention the recurring and non-recurring expenditure.

Shri Bade is making some running commentary on my observation.

Shri Bade: No, Sir.

Mr. Speaker: Then he should listen to me.

At least an attempt should be made to calculate and put the recurring and non-recurring expenditure. If it cannot be done because of certain circumstances, at least some explanation should be there that because of those reasons it is not possible to mention it, so that hon. Members might appreciate that.

Then, it has been stated by the hon. Minister clause 25 is a corollary or a consequential amendment because of clause 20. Both these clauses have been printed in bold types and they come within the ambit of the rule. Therefore, by the bold print it has been conceded by the Government that it comes under the rule. So, I think some explanation ought to have been given there also.

So far as the demand of Shri Kamath for the amendment of the rule so that it can cover cases where it cannot be complied with is concerned, I will certainly consult hon. Members and see whether really an amendment is necessary under the existing circumstances because cases have come to

our notice where it is not possible to mention in the Financial Memorandum the anticipated expenditure in so many rupees and naye Paise. Therefore if any amendment is called for, that also would be made.

So far as the revised memorandum and the first memorandum are concerned, Government is not to blame. The memorandum was given first and we pointed out that there ought to be some modification. On our asking that revised memorandum has been put in. We asked the Government to put in a revised memorandum and that has been done.

Shri U. M. Trivedi (Mandsaur): On a point of order, Sir. The thing is that twice within the life of the Third Lok Sabha that point has arisen. Once it arose when the hon. Minister of Community Development, Shri Dey, moved a Bill. The hon. Deputy-Speaker was in the Chair then and a latitude was given. It took nearly two hours before the financial memorandum could be prepared and the House had to enter into a discussion on this matter. So, it should now be made clear that though these rules cannot be made penal, at the same time, they must be taken as mandatory and they should not be treated merely as a directive so that the hon. Minister concerned can talk anything he likes and we are left in the lurch. That is why I say that some force must be shown behind it. In that case I would suggest that at least today this House may refuse to consider this Bill till the whole thing has been complied with. It may even be for one hour if you like. Something must be done. It is not that it is against Shri Raj Bahadur. What I am suggesting is that it must be brought home to the hon. Ministers that they should not repeat these mistakes.

Shri Hari Vishnu Kamath: We are grateful to you for having upheld the

point of order. As a natural consequence of your ruling, is it not possible for the Government to take this Bill up later in the day? In the mean time they may attempt to give us the figures. It may be taken up at 4 o'clock or so and the other Bills can be taken up now. That has been done before in this House. There is a precedent. I do not remember the exact Bill, but it was done. The hon. Minister gave the figures an hour later and the House proceeded with the Bill an hour later. We can give him four or five hours from now and he can come with the Bill later on.

Shri Bade: We want to know the recurring and non-recurring expenditure involved.

Mr. Speaker: I do not think that will help so much as they are insisting. It might be for the information of hon. Members and that might be quite useful. But that would not affect the consideration of the Bill at all.

Shri Raj Bahadur: I entirely appreciate the position and have no doubt about the ruling that you have just now given. I am quite sure that it should and would be respected in every case. So far as this particular measure is concerned, I would only invite your attention to one thing. Since no new expenditure was contemplated or is visualised, we thought that whatever the figures of expenditure are there they should be presumed to be known to the House.

Mr. Speaker: Hon. Members cannot be expected to know the expenditure figures. I will request the hon. Minister to get those figures and give them to hon. Members. Meanwhile, the discussion will proceed. Shri Elias.

Shri Mohammad Elias (Howrah): Sir, I rise to welcome this Bill because it is on the basis of the recommendations of the Motor Vehicles Taxation Enquiry Committee which recommended the basis of this new taxation in 1950. After that in 1951

the Transport Advisory Committee accepted this proposal. Later on, it was endorsed by the Taxation Enquiry Commission in 1954. Government took a long time to bring forward this Bill for this new basis of taxation.

The taxation which is proposed under this Bill is also welcome because it does not increase it much. I do not think it will at all be too much of a burden to the users. I also think that, not only in Delhi, this basis mentioned in the report of the Motor Vehicles Taxation Inquiry Committee should be adopted in other States. While welcoming this Bill, I want to make only one or two remarks with regard to one or two clauses of this Bill.

In this Bill, under clause 13, there are provisions for the exemption of certain classes of vehicles and particular vehicles. It is proposed that where the registered owner or the person having possession or control of a motor vehicle is an agriculturist and that motor vehicle has been designed for agricultural operations and is used solely for such operations in relation to his own land, then, that vehicle shall be exempt from the payment of the tax. In clause 14 also, it is proposed that vehicles which are owned by co-operative farms will be exempted from paying certain taxes. Thus, after providing all these classes, what is the use of Government giving special power to the Chief Commissioner to exempt more classes of vehicles? That, we do not understand. In page 6, under this clause, it is mentioned:

"Where the Chief Commissioner is of opinion that it is necessary or expedient in the public interest so to do, he may, by notification in the Official Gazette, and subject to such conditions as he may specify in the notification, exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1) or any motor vehicles belonging to any class of persons from the payment of the tax."

[Shri Mohammad Elias]

We do not think that this power should be given to the Chief Commissioner or it should be taken by the Government to exempt certain classes of vehicles from paying taxes. Because, in this Bill, it is very clearly mentioned which classes of vehicles should be exempted from payment of taxes. That is why I would request the Government not to give such power to the Chief Commissioner to exempt certain classes of vehicles. If this power is given, we think that it will not be properly used. It will be mis-used and it will go against the interests of the public.

There is another clause which provides for the distribution of the collected taxes under this Act. This is clause 20. It is said that it will be distributed between the New Delhi Municipal Committee and the Delhi Municipal Corporation. Under the present system, these taxes are distributed on the basis of 40 per cent and 60 per cent between these two committees. It is not fair at all because, so far as my knowledge goes, many times, the Delhi Municipal Corporation has requested the Central Government to distribute it on the basis of road mileage. But, many people say that the New Delhi Municipal Committee is a pet child of the Central Government and that is why they get more facilities than the Municipal Corporation of Delhi, but more burden is borne by the Municipal Corporation of Delhi. That is why I say that this distribution should be clearly mentioned here. Nothing is mentioned. It is left to the Home Department and the Central Government to fix how much will be distributed to the Delhi Municipal Corporation and how much to the New Delhi Municipal Committee. My view is, the collected taxes under this Bill, when collected, should be distributed on the basis of the proportionate area controlled by these two Committees. This should also be prescribed in this Bill, for which I have tabled an amendment.

I hope that the Minister will accept these two amendments, with regard to the exemption and with regard to distribution of the collected taxes.

While I welcome this Bill, at the same time, though it is not so relevant, I would like to say one or two words with regard to the transport system of Delhi. It is known to all Members here how difficult it is for the common people to have proper transport facilities. Although taxis are available in good number, they are beyond the reach of the common people. Only those who can afford to pay can go by the taxis, but the common people cannot have this facility. With regard to buses and scooters, I think that no city runs its transport system in so worse a manner as Delhi which is the capital of India. So, I would request Government to see that the transport system of Delhi is improved, and it goes within the reach of the common people of Delhi.

श्री श्रीकार सिंह (बदायूँ) : अध्यक्ष महोदय, सरकार इस बिल को कारपोरेशन की जो जरूरयात बढ़ रही हैं उन को पूरा करने के लिये इस सदन में लाई है। इस सिलसिले में मुझे यह कहना है कि सरकार ने यह एक मिसाल दी है कि पंजाब सरकार ने बार बार टैक्स बढ़ाया है हमने नहीं बढ़ाया है लेकिन साथ ही इस मिसाल को नहीं रक्खा कि मध्य प्रदेश में इंदौर कारपोरेशन ने वहां साइक्ल टैक्स खत्म कर दिया है। बिज के नाम से ऐसा मालूम होता है कि यह टैक्स मोटर मालिकान पर पड़ेगा लेकिन वास्तव में मुझ तो ऐसा मालूम होता है कि यह टैक्स मालिकों पर नहीं पड़ेगा बल्कि ग्राम जनता पर पड़ेगा। टैक्स के बढ़ते ही मोटर मालिकान अपना किराया बढ़ा देंगे, तो जब किराया बढ़ा देंगे तो टैक्स किस पर बढ़ा, ग्राम जनता पर बढ़ा या मोटर मालिकान पर बढ़ा ?

इस बिल में कहीं इस बात की गारन्टी नहीं दी गई है कि इस टैक्स के लगने के बाद किराया नहीं बढ़ाया जायेगा। ऐसी दशा में, अध्यक्ष महोदय, मैं आप के द्वारा सरकार से यह प्रार्थना करता हूँ कि जब आम जनता पर टैक्स पड़ेगा तो यह जनतंत्रीय सरकार गरीब जनता के हित में भी कोई बात सोचे। जैसे इंदौर कारपोरेशन ने साइकिल टैक्स बंद कर दिया, खत्म कर दिया तो साइकिल टैक्स यहां भी खत्म कर दे क्योंकि वह एक गरीबों का वाहन है और गरीब मजदूर साइकिल अपने पैरों से चला कर मीलों सर्दी, गरमी और बरसात को बर्दाश्त करके काम पर पहुंचते हैं। इसलिये अगर साइकिल टैक्स को खत्म कर दिया जाये और इस बात की गारन्टी हो कि इस मोटर टैक्स का बिल पास होने के बाद किराया नहीं बढ़ेगा तो मैं इस बिल का स्वागत करता हूँ।

साथ ही साथ मुझे यह भी निवेदन करना है कि रुपये की जब कारपोरेशन में आवश्यकता है तो कारपोरेशन का ५० लाख रुपया सरकार पर टैक्स का बाकी है, सरकार उस को क्यों नहीं अदा करती? जो २ करोड़ रुपया कारपोरेशन का बकाया में पड़ा हुआ है वह क्यों नहीं वसूल हो रहा है? उस के वसूल करने की व्यवस्था क्यों नहीं की जा रही है? १ करोड़ रुपया कारपोरेशन का इनक्रोचमेंट का वसूल होने के लिये है, उस तरफ भी सरकार का ध्यान नहीं हो रहा है कि उस को वसूल करें। अगर यह सारा रुपया वसूल हो तो कारपोरेशन के लिये कुछ सुविधा हो सकती है या नहीं?

कारपोरेशन का जो बजट है उस बजट को देखने से पता चलता है कि वहां का ६० फीसदी बजट कारपोरेशन के कर्मचारियों पर सर्फ हो जाता है, खर्च हो जाता है। ४० परसेंट बचता है जो कि अग्राम के फायदे के लिये इस्तेमाल होता है। उसमें भी वसूल नहीं हो पाता है तो सरकार का ध्यान उस

तरफ जाना चाहिये कि कारपोरेशन के या तो वहां के कर्मचारी लोग जो हैं वे इस में ढीले हैं वसूल करने में, या वहां कोई दोस्ती निभाई जा रही है। आखिर क्या कमजोरी है, जिस की वजह से यह रुपया वसूल नहीं हो रहा है? सरकार को इस तरेफ ध्यान देना चाहिये। जहां टैक्स लगाने की तरफ सरकार का ध्यान है, वहां जो रुपया लोगों की तरफ बाकी है, सरकार उसको वसूल करने की तरफ भी क्यों नहीं ध्यान देती है?

मैं आप के द्वारा सरकार से फिर प्रार्थना करता हूँ कि यह जनतांत्रिक सरकार साइकिल-टैक्स को हटा दे, ताकि गरीबों को कुछ फायदा हो सके।

अध्यक्ष महोदय : माननीय सदस्य ने एक दफा साइकिल-टैक्स के बारे में कह दिया है। वह उसी पर ही जोर दिये जा रहे हैं। इस बिल से उस का कोई ताल्लुक नहीं है।

श्री ओंकार सिंह : इन शब्दों के साथ मैं इस बिल का समर्थन करता हूँ।

Shri Bade rose—

Mr. Speaker: I have already called a representative from the hon. Member's party.

Shri Bade: I thought you called me, Sir.

Mr. Speaker: I was only telling the hon. Member that one Member from his party has already spoken.

Shri Bade: Two names have been given, and Mr. Onkar Singh has spoken only for five minutes.

Mr. Speaker: If three names are given, I will have to call all the three?

Let us see

Shri Bade: I want to deal with certain clauses of the Bill which require consideration.

Mr. Speaker: Then why did not his party nominate him? Let me see. Any other hon. Member wishing to speak? None. Then, Mr. Bade. Shri Mohan Swarup does not get up.

श्री बड़े : माननीय अध्यक्ष महोदय, जो बिल सदन के सामने रखा गया है, उस के उद्देश्यों तथा कारणों में कहा गया है कि चूकि दिल्ली कार्पोरेशन और नई दिल्ली म्यूनिसिपल कमिटी को रुपये की जरूरत है, इस लिये मोटर व्हीकलज पर टैक्स को बढ़ाया जा रहा है। मैं निवेदन करना चाहता हूँ कि जहाँ तक टैक्स बढ़ाने का सम्बन्ध है, उस के बारे में मेरा विरोध नहीं है।

उद्देश्यों तथा कारणों के विवरण में यह भी लिखा गया है कि इस समय दिल्ली में पंजाब मोटर व्हीकलज टैक्सेशन एक्ट, १९२४, एज एक्सटेंडिडटु देल्ही इन १९३३, के अधीन मोटर व्हीकलज पर टैक्स वसूल किया जा रहा है और पंजाब में पहले १९५४ में और फिर १९५६ में टैक्स के रेटस को बढ़ाया गया था, इस लिये यहाँ भी उन को बढ़ाना आवश्यक हो गया है। जैसा कि मैंने पहले कहा है, इस बारे में कोई विरोध नहीं है। लेकिन इस के साथ ही यह लिखा हुआ है :

"The proceeds of tax collected in Delhi are being utilised by the Municipal Corporation of Delhi and the New Delhi Municipal Committee and they are spent for the performance of their functions."

इस का अर्थ यह है कि इस कानून के द्वारा जो टैक्स वसूल होने वाला है, वह दिल्ली कार्पोरेशन और नई दिल्ली म्यूनिसिपल कमिटी को दिया जायेगा। मेरा कहना केवल यही है कि जब कार्पोरेशन को रुपया देने के लिए यह बिल लाया गया है, तो फिर

शासन को इस तरफ भी ध्यान देना चाहिए कि कार्पोरेशन किस प्रकार से कार्य कर रही है। मैं आपको बताना चाहता हूँ कि आज कार्पोरेशन में बहुत घोटाला और अव्यवस्था है। उसका एडमिनिस्ट्रेशन इतना टाप-हैवी है कि साठ से सत्तर परसेंट रुपया उसके एडमिनिस्ट्रेशन पर खर्च किया जाता है। शासन ने इस तरफ कभी ध्यान नहीं दिया है।

लेकिन इसके साथ ही मुझे अभी इस प्रकार की जानकारी मिली है कि सरकार की तरफ भी कार्पोरेशन का पचास लाख रुपया पड़ा है, जो कि उसने अभी तक नहीं दिया है। चूकि कार्पोरेशन इस वक्त मानिटरी डिफ्रीकल्टीज में है, इस लिए शासन को वह रुपया दे देना चाहिए, ताकि कार्पोरेशन की कठिनाइयों में कमी हो।

जैसा कि मैंने पहले कहा है, टैक्स बढ़ाने के बारे में मुझे कोई आपत्ति नहीं है, लेकिन मुझे केवल यह कहना है कि जब शासन कार्पोरेशन को रुपया देता है, तो उसको यह भी देखना चाहिए कि वह रुपया वहाँ पर किस प्रकार खर्च होता है।

डा० मा० श्री० अणे (नागपुर) : कार्पोरेशन से सरकार को कितने लाख रुपया लेना है ?

श्री बड़े : वह तो उसने दे दिया है। सरकार उसको छोड़ती नहीं है। क्लॉज १५ में यह कहा गया है :

"Where in respect of a motor vehicle the tax payable under the law relating to taxation on motor vehicles in force in any State has been paid in that State for any period and that motor vehicle is brought into Delhi for use during that period, then no tax under this Act shall be payable in respect of that motor vehicle."

इसका अर्थ यह है कि अगर कोई मोटर व्हीकल किसी दूसरी स्टेट में रजिस्टर की गई हो, तो यहां पर उस पर टैक्स नहीं लगाया जायेगा। कब तक ? जिस दिन से वह मोटर व्हीकल दिल्ली में लाई जाये, उस दिन से ६० दिन तक। अगर कोई मोटर व्हीकल ६० दिन यहां पर रहने के बाद एक दिन और रहेगी, अर्थात् ६१ दिन रहेगी, तो उससे टैक्स लिया जायेगा। लेकिन अगर वह ६०वें दिन राजस्थान या मध्य प्रदेश में चली जाय और उसके दो तीन दिन बाद वापस आ जाये, तो फिर उस पर टैक्स नहीं लगेगा। मैं समझता हूँ कि इस व्यवस्था से टैक्स इवेजन होगा। अगर उसके बजाय यह प्राविजन रखा जाता, जैसा कि मध्य प्रदेश के ऐक्ट में रखा गया है, कि जो मोटर व्हीकल यहां पर टेम्पोरेरली आयेगा, उन पर टैक्स नहीं लगेगा, तो उचित होता। जुडिशल कोर्ट का इस विषय में डिसिजन है कि टेम्पोरेरी क्या है, पर्मानेंट कौन है और इसका रजिस्ट्रेशन कैसे होता है, आदि। मैं समझता हूँ कि वर्तमान प्राविजन गलत है।

इसके बाद शिड्यूल १ के पार्ट ४ में यह लिखा हुआ है :

(f) Vehicles licensed to carry more than 18 passengers (excluding driver and conductor).....

The rates specified in (e) above plus Rs. 60 for every passenger in addition to 18 passengers which the vehicle is so licensed to carry subject to a maximum of Rs. 2,200 per annum.

शिड्यूल में १८ पैसेजर्स को ले जाने वाले व्हीकल का टैक्स ४०० रुपये रखा गया है और अगर १८ पैसेजर्स के अलावा एक पैसेजर और ले जाया जाये तो ६० रुपया और टैक्स लगाया जायेगा, इस प्राविजन का मतलब यह है कि अगर एक व्हीकल एक ५० पैसेजर्स को लेकर ५० मील जाये, तो उस पर २२०० रुपये प्रति वर्ष टैक्स लगाया

जायगा और अगर कोई और व्हीकल ५० पैसेजर्स को लेकर १०० मील जाये, तो उस पर भी २२०० रुपये प्रति-वर्ष टैक्स लगाया जायेगा। मैं निवेदन करना चाहता हूँ कि इस प्रकार का प्राविजन दूसरी स्टेट्स के ऐक्ट्स में नहीं है। इस सम्बन्ध में पैसेजर्स और माइलेज दोनों को दृष्टि में रखना चाहिए, इन दोनों का कोम्बाइनेशन होना चाहिए। इस बिल में ऐसा न किए जाने से एक इनामोलस पोजीशन पैदा हो गई है। ५० पैसेजर्स को लेकर ५० मील तक जाने वाले व्हीकल को भी २२०० रुपया टैक्स देना पड़ेगा और ५० पैसेजर्स को लेकर १०० मील तक जाने वाले व्हीकल को भी २२०० रुपये टैक्स देना पड़ेगा। इस स्थिति में १०० मील जाने वाले व्हीकल को कम खर्च पड़ता है और ५० मील जाने वाले व्हीकल को ज्यादा खर्च पड़ता है और उसको नुकसान होता है। शासन को एक्सप्लेन करना चाहिए कि इस प्राविजन का जस्टिफिकेशन क्या है।

पुलिस की पावज़ के बारे में एक बड़ी विचित्र क्वालिफिकेशन रखी गई है। यदि कोई पैसेजर बस या व्हीकल किसी पब्लिक प्लेस पर हो, तो पुलिस उसको एरेस्ट कर सकती है, लेकिन अगर वह बस किसी प्राइवट जगह या शोड में हो, तो उसको एरेस्ट नहीं किया जा सकता है। मोटर व्हीकल के ड्राइवर आदि को तभी गिरफ्तार किया जा सकता है, अगर वह किसी पब्लिक प्लेस में हो। मैं समझता हूँ कि यह प्राविजन गलत है और यह मेरी समझ में नहीं आता है। मैंने दूसरी स्टेट्स के ऐक्ट्स से इसको कम्पेयर किया है और मैं देखता हूँ कि ऐसा प्राविजन वहां नहीं है। उनमें इस प्रकार का प्राविजन है कि अगर कोई पैसेजर बस या व्हीकल स्टेट में किसी भी जगह विदाउट परमिशन हो, तो भी उसके ड्राइवर को एरेस्ट किया जा सकता है।

जैसा कि अभी मेरे मित्र ने कहा है, इस बात की तरफ ध्यान रखना चाहिए

[श्री बड़े]

कि यदि पैसेंजर बस का टैक्स बढ़ाया जाय, तो उसका किराया न बढ़ने पाय। अगर किराया बढ़ेगा, तो शरीर ग्रामीण जनता को हानि होगी। टैक्स बढ़ाने से जो पैसा आयेगा, वह सब दिल्ली कार्पोरेशन की एडमिनिस्ट्रेशन पर, जिसको कि ब्वाइट एलीफेंट कहा जाता है, खर्च हो जायेगा और ग्रामीणों को कोई फायदा नहीं होगा। मैं तो केवल इतना ही चाहता हूँ कि किराया न बढ़ने पाये। साउथ एबेन्यू से यहां तक आठ आने मील के हिसाब से एक, सवा या डेढ़ रुपया पड़ता है। हम लोग तो उसको दे सकते हैं, लेकिन साधारण शरीर जनता नहीं दे सकती है। इस लिए इस बात का ध्यान रखना चाहिए कि टैक्स के बढ़ने से किराया न बढ़ने पाये।

जहां तक साइकल टैक्स का प्रश्न है, मेरे मित्र ने अभी फोर्सफुली नहीं कहा है, इसलिए मैं निवेदन करना चाहता हूँ कि मैं इन्दौर का रहने वाला हूँ और वहां जनसंघ, कम्यूनिस्ट पार्टी और सोशलिस्ट पार्टी का मोर्चा था। हमने पूअरमैन्सज व्हीकल अर्थात् साइकल पर से टैक्स को एक दम खत्म कर दिया, जिससे जनता में बहुत संतोष हुआ। हमने चालीस हजार साइकल से टैक्स को हटा दिया। इसके बाद मोटर-मालिकों पर टैक्स लगाया गया, लेकिन किराया नहीं बढ़ाया गया, इसका श्रेय कामन मोर्चे को था।

अध्यक्ष महोदय : क्या यहां पर तो मोर्चे का खयाल नहीं है ?

श्री बड़े : यहां पर मोर्चा नहीं है। यहां तो यह स्थिति है कि कार्पोरेशन में रूलिंग पार्टी के जो लोग हैं, वे केवल यही देखते हैं कि जिन लोगों ने एनक्रोचमेंट किया है, उनसे पैसे वसूल नहीं होते हैं और जिनसे टैक्स लेना है, वह वसूल नहीं होता है। हर रोज शासन का दरवाजा खट-

खटाया जाता है कि हमारे पास सफि-शेंट पैसा नहीं है, इसलिए टैक्स बढ़ाये जायें। कार्पोरेशन में विरोधी दलों की शक्ति अधिक न होने से यहां पर साइकल टैक्स कभी भी कम या खत्म नहीं होगा। यदि शासन कार्पोरेशन को पर्सुवेड करेगा, उस पर जोर देगा कि साइकल-टैक्स को कम या खत्म किया जाये, तो मैं उसको धन्यवाद दूंगा।

13 hrs.

Shri S. M. Banerjee (Kanpur): I support the measures taken by the Government, but there are certain apprehensions in my mind, which I am sure will be much more in the minds of the common people, and I therefore wish what these points may be kindly clarified by the hon. Minister to my satisfaction, which will be to the satisfaction of the people.

It is true that these measures are absolutely necessary when we consider the various recommendations of the Motor Vehicles Taxation Enquiry Commission, but the whole difficulty is this, that we expected the hon. Minister to give us or this House something more about the transport system.

Let us take Delhi only. I am sure that Members of Parliament who use Delhi transport vehicles known as DTU buses must have come to the conclusion as some of the people in Delhi who have started calling the DTU buses as "don't trust us" buses, because you can never trust them. You do not know whether a bus which has left Vinay Marg will safely reach the destination. Naturally, the condition of the whole system of the buses is so bad because of lack of repairs and maintenance, that it deserves a complete overhaul. I am sure that at least the buses that give out foul smoke, which is injurious to the

health not only of the passengers but of the unfortunate passers-by, must be changed. I want a clear assurance from the hon. Minister that all steps will be taken to remove them because they are actually a public nuisance. I hope he will throw some light on the efficiency which has been achieved recently by introducing a certain system in the DTU, and the improvement in this regard.

Then the other question comes about this tax in relation to the fares. This House wishes to have an explanation, a definite assurance from the hon. Minister, that after this taxation, after the passage of this Bill, the fares will not be increased anywhere. In case the bus fares are increased—according to me and according to many in Delhi these are much more than in Bombay or Calcutta—the lot of the people travelling, using these buses for office and other purposes, will become worse as they will be heavily taxed. So, I hope the hon. Minister will kindly assure the House that this will not result in any further increase of the taxes.

The Delhi Corporation, we know, is interested in increasing its resources. In today's papers we read that from April, 1963 they are going to increase electricity charges, and they may also be seriously thinking of increasing the bus fare for mobilising resources, and I am sure that will not be permitted by the hon. Minister. This House supports this Bill on the definite understanding that there will be no fare increase. So, I want an assurance in this regard.

Coming to the various provisions of the Bill, my attention has been drawn to the amendment moved by my hon. friend Shri Elias regarding the distribution by the Centre of the tax collected. His amendment is definite.

About exemption, this should not be left to the Chief Commissioner. The clauses which are in the Bill are enough to safeguard the interests of any one, and I do not think the Chief Commissioner should come into the

picture. I hope that an assurance will be given that the Chief Commissioner will have nothing to do with this and it will be the same as embodied in this Bill. With these words I support the Bill. I surely want two assurances: one about the improvement and efficiency of the D.T.U. buses and secondly, there will be no increase in fares after the passage of this Bill.

श्री मोहन स्वरूप (पीलीभीत) :

अध्यक्ष महोदय, जो बिल हमारे सामने आया है उसके मुताल्लिक स्टेटमेंट आफ ग्रान्जेक्ट्स एंड रीजन्स में बतलाया गया है कि पंजाब में चूँकि टैक्स बढ़ गया है लिहाजा दिल्ली में भी बढ़ना चाहिये। और उसीके अनुसार यहाँ टैक्स को बढ़ाने और उसके मुताबिक रेगुलाराइज करने का प्रयत्न किया गया है।

इसके क्लाजेज में परिवर्तन करने के लिये जो प्रोविजन्स रखे गये हैं वे वास्तव में अच्छे हैं। मिसाल के तौर पर क्लाज १४ में कोआपरेटिव सोसायटीज के मुताल्लिक दिया गया है कि अगर कोआपरेटिव सोसायटी में ७५ परसेन्ट आदमी हैं या उसके नौकर हैं, और ५० परसेन्ट आदमी एक दूसरे से रिलेटेड हैं, तो उनको आधा टैक्स देना पड़ेगा। यह अच्छा प्राविजन है लेकिन मैं चाहता हूँ कि उस में थोड़ा और परिवर्तन किया जाय ताकि इस देश में काआपरेटिव मूवमेंट को बढ़ावा मिले। यहाँ पर जो रिलेशन वाली बात है उस को थोड़ा लिबरलाइज करके ठीक किया जाना चाहिये।

उसी के साथ साथ एक क्लाज में दिया हुआ है कि अगर कोई मोटर व्हीकल एक महाने के समय के लिये किसी पब्लिक प्लेस में इस्तेमाल न की गई तो उस समय से सर्बाधिक फीस का रिफण्ड हो सकता है। यह प्राविजन अच्छा है, लेकिन कई चीजें ऐसी हैं जिन पर मुझे इतराज है। मसलन धारा १३ में एग्जेंशन क्लाज है। आज की स्थिति में जब कि हम सोशलिस्टिक पैटर्न की सोसायटी बनाने पर जोर देते हैं, इस किस्म का एग्जेंशन

[श्री मोहन स्वर्णा]

कुछ शोभा नहीं देता है। मैं समझता हूँ कि चाहे प्रेजिडेंट हो चाहे गवर्नर हो, चाहे कोई और हो, हर एक के लिये कानून एक सा होना चाहिये। खास कर चीफ कमिश्नर को इतना बड़ा अधिकार दे देना कि वह जिसे चाहे एग्जेशन दे और जिसे चाहे न दे, यह अच्छा बात नहीं है। इसमें कुछ परिवर्तन होना चाहिये और इस धारा को उसमें से निकाल देना चाहिये।

मैं कुछ चीजें और भी कहना चाहता हूँ। कुछ सज़ाब देना चाहता हूँ। मिसाल के तौर पर मैं चाहता हूँ कि मोटर व्हीकल्स ऐक्ट में कैटेगरीजेशन की व्यवस्था होनी चाहिये। हमारे सामने जो यू० के० का ऐक्ट है उसमें हम देखते हैं कि कैटेगरीज किया गया है। उसमें कुछ कैटेगरीज इस तरह से हैं:

“motor car, delivery van, light transport vehicle, heavy transport vehicle, locomotives, tractors, road rollers, invalid carriage, motor vehicles of specified description.”

इस तरह की कैटेगरीज हमारे यहां भी होनी चाहियें और उसके अन्तर्गत कुछ कम बढ़ करके हर एक चीज फिक्स होनी चाहिये। हमारे बिल में यह चीज नहीं है।

इसके अलावा मैं चाहता हूँ कि लांग टर्म लाइसेंस की व्यवस्था भी की जाय, जैसी कि दूसरे देशों में है। इंग्लैंड में है। अमरीका में है, पांच साल या दस साल की। इस सम्बन्ध में मैं चाहता हूँ कि मोटर व्हीकल्स की तीन कैटेगरीज ए, बी और सी कर दी जायें। जो उम्दा किस्म की हों उनको ए में रखा जाय जो उससे कम अच्छा हों उनको बी में रखा जाय और खराब हालत में हों उनको सी में रखा जाय। जो ए कैटेगरी में गाड़ियां हों उनको तीन साल के लिये, बी कैटेगरी की मोटर व्हीकल्स को दो साल के लिये और सी कैटेगरी की

गाड़ियों को एक साल के लिये रखा जाय। हमारे बिल में छः महीने की व्यवस्था की गई है और साल भर की है। अगर इस तरह से लांग टर्म के लिये व्यवस्था हो तो ख्वामखाह हर साल लाइसेंस रिन्यू कराने की दिक्कत दूर हो जायेगी। जो गाड़ियां अच्छी हालत में हों उनको हर साल परेशान करना कोई माने नहीं रखता।

इसी के साथ साथ मैं यह चाहता था इस बिल में लाइसेंस के ससपेंशन का कोई प्रावीजन होना चाहिये। मैंने देखा है कि दूसरे देशों में इस तरह का प्रावीजन है कि अगर कोई मोटर व्हीकल खराब दशा में है या पब्लिक प्लेस पर आब्स्ट्रक्शन पैदा करती है तो उसका लाइसेंस ससपेंड किया जा सकता है। मैं चाहता हूँ कि इस कमी को पूरा किया जाय।

इसी के साथ साथ मैं यह कहना चाहता था कि जीप्स और स्टेशन वेगन्स ज्यादातर देहात में चलती हैं और पक्की सड़कों पर भारी भीड़ में उनका इस्तेमाल कम होता है। इनकी एक कैटेगरी बनानी चाहिये और इन पर लाइसेंस फी आधी होनी चाहिये।

एग्रीकल्चरल परपोजेज के लिये जो व्हीकल्स इस्तेमाल होती हैं उनके लिये लाइसेंस फी तो नहीं है, लेकिन उनके लिये इसमें रजिस्ट्रेशन की कैंद रखी गयी है। मुझे इसमें कोई ऐतराज नहीं है। लेकिन मैं चाहता हूँ कि रजिस्ट्रेशन जो हो वह एक दफा हो जाय और उसके बाद उसको बार बार रिन्यू न कराना पड़े। मैं चाहता हूँ कि ट्रेक्टर आदि के रजिस्ट्रेशन की बार बार की दिक्कत न हो। एक बार रजिस्ट्रेशन हो जाये वह काफी है। अगर कोई दिक्कत पैदा हो या किसी किस्म का रूल का कंटावेंशन हो तो पूछ गछ की जाये, वरना नहीं।

इसी के साथ मैं देखता हूँ कि ट्रेलर पर भी रजिस्ट्रेशन की कैंद लगी हुई है। अक्सर

लोग जीप के पीछे एक छोटा सा ट्रेलर लगा लेते ह, उससे कोई दिक्कत नहीं होती और न कोई आबुद्रक्शन होता है, वह पीछे जुड़ा हुआ चला जाता है ।

अध्यक्ष महोदय : सड़क की घिसाई तो होती है ।

श्री मोहन स्वरूप : घिसाई तो उससे क्या होती होगी । मैं चाहता था कि ट्रेलर्स की बड़े, मझले और छोटे इस किस्म की कैटेगरी बनायी जायें और मेरा सुझाव है कि छोटे ट्रेलर्स के रजिस्ट्रेशन की कैंद नहीं होनी चाहिये।

इसी के साथ साथ मैं एक और चीज पर जोर देना चाहता था कि रजिस्ट्रेशन के डिपार्टमेंट में जो बड़ा करप्शन है उसको दूर किया जाना चाहिये । कई बार ऐसा देखा जाता है कि मोटर व्हीकल खराब है, लेकिन पालिश करके वहां ले गये और उसका लाइसेंस मिल गया, बाद में वह दिक्कत पैदा करती है । मैंने ऐसी बसेज और कारियां देखी हैं जो घंटों खड़ी रहती हैं, कहीं उनमें कारबुरेटर खराब है, कहीं कोई चीज खराब है । मैं चाहता हूं कि इस डिपार्टमेंट में जो करप्शन है उसको दूर करने की तरफ प्रशासन जोर दे । अक्सर ऐसा देखा गया है कि रजिस्ट्रेशन कराने गये और पैसे दे दिये गये, तब तो एक मिनट में रजिस्ट्रेशन हो गया, और अगर पैसे न दिये गये तो महीनों हो जाते हैं रजिस्ट्रेशन नहीं हो पाता । तो मैं खाम तीरे से इस तरफ आपकी तबज्जह दिलागा चाहता हूं और प्रशासन से इस बात की प्रार्थना करता हूं कि इस करप्शन को दूर करने के लिये वह सक्रिय कदम उठाये ।

इन शब्दों के साथ मैं इस बिल का स्वागत करता हूं । इसमें कोई कमीवर्शल चाज नहीं है । इसलिये मैं इसका समर्थन करता हूं ।

Shri Raj Bahadur: Sir, I am very grateful to the hon. Members who have participated in this discussion and for the support they have generally given to the measure. Certain

doubts, however, have been expressed about certain points and it is my duty to explain them.

The first point made in this behalf was by Shri Elias. He seems to think that the power of exemption given in respect of taxation, etc. with regard to certain class of vehicles to the Chief Commissioner may be misused. I would like to point out that there is nothing new that is being done now. First of all, let me assure him that it is not a power to be exercised in favour of individuals. It is to be exercised in favour of organisations and classes of persons, as for example, non-commercial motor vehicles which are owned by the Central Government, Delhi Administration and local bodies, motor vehicles owned by officers of foreign diplomatic missions—this is, of course, on a reciprocal basis—school buses, ambulances, mobile dispensaries, etc. The need for exemption of such vehicles from these ordinary taxes is quite obvious.

It has to be recognised that it is only this power that has been given to the Chief Commissioner. Apart from that, this power already exists under the present provisions of the Punjab Motor Vehicles Taxation Act, 1924 which at present apply to Delhi. Similarly, it shall also have to be recognised that these powers are also there with the State Governments in their respective Acts. The Motor Vehicles Taxation Acts in force in all the State Governments and administrations also empower the concerned authorities in their respective areas or territories i.e. the authorities named in those enactments, to exempt such vehicles. So I think any doubt expressed in this behalf should be set at rest. We cannot, however, give an exhaustive list of all the organisations and the institutions deserving this exemption. Therefore, we have got to have a saving clause also which should from time to time enable the Chief Commissioner to exercise his discretion in favour of vehicles owned by an organisation which is of a

[Shri Raj Bahadur]

character which may be termed to be of public or general use or benefit. Therefore, this power is necessary.

Then, about the distribution of the proceeds of these taxes Shri Elias seems to think that the New Delhi Municipal Committee area is a favoured area and something out of the way has been done for it or will be done for it. As a matter of fact, there was a definite basis for this distribution, and that basis so far has been the number of vehicles which are registered in the respective areas—the New Delhi Municipal Committee area and the Delhi Municipal Corporation area. That basis is now under review, whether it should be retained or a new basis should be found is the question. A proposal has been made that it should be based on the length of the roads in the two respective areas and not on the number of cars. Shri Elias says that it should be on the basis of the area covered by the two, the New Delhi Municipal Committee and the Delhi Municipal Corporation. I would say that this is a matter which shall have to be decided in consultation with the Delhi Administration by the Home Ministry and the Transport Ministry. That is why we have kept it open. But this question will be fully thrashed out, fully considered, and after taking into account all aspects and factors involved a decision will be arrived at. On the basis of that decision rules will be framed and prescribed. The prescribed rules will be placed on the Table of the House so that the final word will in all cases rest with this House to say what should be done about this matter ultimately.

Shri Onkar Singh said that we should exempt cycles from taxes. I can only say that cycles are not involved in motor vehicles taxation. He also said that we should ask the Municipal Corporation authorities to realise the outstanding arrears of certain taxes. That also, I think, is not relevant to this particular matter. But I think it is a question which

always engages the attention of the concerned authorities and they would be taking such steps as they can in the situation that they are faced with.

Shri Bade thinks that the power of exemption contained in the provision that we have made in clause 15 may be misused. He says that a particular vehicle can be here in Delhi for 90 days and on the 91st day it can be taken back to its original State and again enjoy some exemption there before coming back here. I think that is not that easy because the words that have been used are that this exemption is for such period or for a period of ninety days from the date on which the motor vehicle is brought to Delhi, whichever is shorter. So a vehicle cannot remain without paying tax either in Delhi or outside Delhi in a contiguous State. It has to have that token which is given as an evidence of payment of tax or exemption from payment of tax. Therefore, this cannot be misused.

Shri Banerjee referred to the efficiency of DTU and said that it has come to be called as "Don't Trust buses". I think it should not be for Shri Banerjee to say that, particularly because of all people he should defend the workers who, no doubt, in these days are trying to give their best to improve the efficiency of the services. Otherwise, instead of "Don't trust buses", it will come to "Don't Trust Unions", and you would be casting reflection on the trade unions.

Shri Mohammad Elias: He was referring to the authorities, not to the workers.

Shri Raj Bahadur: It is not at all applicable to the authorities. After all, the question of repairs and maintenance depends on the skill, perseverance, industry and efficiency that are brought to bear on this work by the workers. So, it will be a reflection on the workers. I think Shri Banerjee has revealed himself by saying that he is not at all for the workers by trying to cast a reflection on their efficiency and work.

Then he said that there should be no reflection in the fares as a result of the upward revision of taxes on certain vehicles. This is a matter which depends upon the fiscal policies of the Corporation, which is an autonomous body, on whose behalf I cannot give any assurance. But I can say that this autonomous body is a fully democratic one, elected by people on adult suffrage, and it is for the representatives of the people to take such decisions in this behalf as they think necessary and expedient in the public interest.

Shri Mohan Swarup has raised a very valid point, and we are in sympathy with him. But we cannot say anything about it at this stage, because that is not covered by this measure. He has suggested that instead of registration every year, it should be for a period of three or five years. At this stage, I can only say that we will consider it sympathetically and try to take such action as may be desirable, of course, in consultation with the State Governments, who are autonomous in this particular matter.

He has also expressed certain doubts about the powers given to the Chief Commissioner. I need not repeat what I have already said on this point.

He said that vehicles used for agricultural purposes should also be enabled to be registered for a number of years. I think my earlier remarks will apply to this also.

Then he suggested that trailers need not be registered. I think registration is necessary in the national interest, in the public interest, because we should know the number of trailers we own so that at any moment we can....

Shri Mohan Swarup: Small trailers can do no harm.

Shri Raj Bahadur: Whatever it may be, we should know what number we have got, what capacity we have got and what capacity has got to be built

up further by the addition of new trailers and more trailers. So, they should be registered. I hope Shri Mohan Swarup will appreciate that point. With these words, I commend the motion for consideration.

Mr. Speaker: The question is:

"That the Bill to impose a tax on motor vehicles in the Union Territory of Delhi and for other matters connected therewith, be taken into consideration."

The motion was adopted.

Mr. Speaker: We will now take up clause by clause consideration of the Bill. The question is:

"That clauses 2 to 12 stand part of the Bill."

The motion was adopted.

Clauses 2 to 12 were added to the Bill.

Mr. Speaker: We will now take up clause 13. What about amendment No. 3.

Shri Mohammed Elias: I am not moving it.

श्री ह० च० सोय (सिंहभूम) : अध्यक्ष महोदय, क्लॉज ३ जो कि लैवी आफ टैक्स से सम्बन्धित है, रेट टैक्स, शैड्यूल १ में दिये गये हैं और उस में दिया गया है कि किस किस तरह की गाड़ी को कितना कितना टैक्स लगाना चाहिये। इस सम्बन्ध में मुझे कहना है।

Mr. Speaker: On what clause is he speaking?

Shri H. C. Soy: Clause 3.

Mr. Speaker: That was passed long ago. He may speak on that during the third reading. The question is:

"That clause 13 stands part of the Bill."

The motion was adopted.
Clause 13 was added to the Bill.

Mr. Speaker: What about amendment No. 4? Is it being moved?

Shri Mohammed Elias: No, Sir.

Mr. Speaker: The question is:

"That clauses 14 to 25 stand part of the Bill."

The motion was adopted.

Clauses 14 to 25 were added to the Bill

Shri Hari Vishnu Kamath: I would only like a small clarification with regard to one point—I am not speaking on the Bill—about clauses 20 and 25 as they stand.

It says:—

"the proceeds of the tax, reduced by the cost of collection".

but in the financial memorandum that has been submitted along with the Bill says:—

"Expenditure amounting to Rs. 2,60,698 was incurred on the assessment and collection".

So, is it not necessary to state that it will be reduced by the cost of assessment and collection? Otherwise, there will be a lacuna in this provision, unless you mention also the cost of assessment. That also leads to some cost. Expenditure will be incurred on assessment also. That also will have to be reduced.

Shri Raj Bahadur: Collection is a wider term.

Shri Hari Vishnu Kamath: Here you have used two separate words in the financial memorandum, that is, assessment and collection. So far abundant caution....

Mr. Speaker: The hon. Minister says that both are included in it.

Shri Hari Vishnu Kamath: How? You know better than the hon. Minister.

Mr. Speaker: The hon. Minister is responsible.

Shri Raj Bahadur: No collection is possible without assessment. Assessment is a part of collection. Therefore collection covers both.

Shri Hari Vishnu Kamath: Government themselves use these two words distinctly in the financial memorandum. Please see the revised financial memorandum. It says:

"Expenditure amounting to Rs. 2,60,698 was incurred on the assessment and collection"

Mr. Speaker: The financial memorandum is not so very essential. It might use loose or unguarded language also.

Shri Hari Vishnu Kamath: No, Sir. As most of us are aware, the machinery for collection and the machinery for assessment are separate. Separate machineries are there in every Government. The assessment machinery is not necessarily the same as the collection machinery of a tax. They are two different things and cost will have to be incurred on the two separately.

Shri Raj Bahadur: The only word that we have used in the main body of the clause is 'collection' and we have used it in the wide generic sense which includes all the processes involved in collection. Assessment is a part of collection.

Shri Hari Vishnu Kamath: Do you agree with the hon. Minister's view?

Mr. Speaker: It is his responsibility. There is no question of my agreeing to it.

Shri Hari Vishnu Kamath: You can guide him.

Mr. Speaker: They have their own advisers and others who are better equipped with this knowledge.

Shrimati Sarojini Mahishi (Dharmwar North): I want to have a little clarification regarding clause 14.

Schedule I*Amendment made:*

Page 11, line 4,—

for "Scootrettes auto cycles"
substitute

"Scooterettes and auto-cycles" (1)

Page 12,—

for lines 1 to 51, *substitute*—

Description of Motor Vehicles	Annual rate of tax
	Rs.
IV. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers—	
(a) Vehicles licensed to carry in all not more than two passengers (excluding driver)	80/-
(b) Vehicles licensed to carry in all more than two but not more than four passengers (excluding driver and conductor)	160/-
(c) Vehicles licensed to carry in all more than four [passengers but not more than six passengers (excluding driver and conductor)	300/-
(d) Vehicles licensed to carry in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)	400/-
(e) Vehicles licensed to carry more than eighteen passengers (excluding driver and conductor)	The rates specified in (d) above plus Rs. 60/- for every passenger in addition to eighteen passengers which the vehicle is so licensed to carry subject to a maximum of Rs. 2,200/- per annum.
V. Motor Vehicles owned by Airline Companies or Corporations for carrying passengers and staff—	
(a) Vehicles the seating capacity of which does not exceed four (excluding driver)	160/-
(b) Vehicles the seating capacity of which exceeds four but does not exceed six (excluding driver)	300/-
(c) Vehicles the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)	400/-
(d) Vehicles the seating capacity of which exceeds eighteen	The rate specified in (c) above plus Rs. 60/- for every person in addition to eighteen persons subject to a maximum of Rs. 2,200/- per annum.

[Shri Raj Bahadur]

*Schedule II was added to the Bill.**Clause 1, the Enacting Formula and the Title were added to the Bill.*

Shri Raj Bahadur: Sir, I beg to move:

Mr. Speaker: Amendment No. 5 is not moved. The question is:

"That Schedule I, as amended, stand part of the Bill."

*The motion was adopted.**Schedule I, as amended, was added to the Bill.*

"That the Bill, as amended, be passed."

Mr. Speaker: Motion moved:

"That the Bill, as amended, be passed."

Shri S. M. Banerjee rose—

Mr. Speaker: He has had a chance.

Shri S. M. Banerjee: On a point of personal explanation. About the unions I will say that I do not control the unions.

श्री ह० च० सी० : अध्यक्ष महोदय, मैं मंत्री महोदय से इतना ही दरखास्त करना चाहता हूँ कि यह जो ट्राइसाइकिल, टू सीटर्स पर जो टैक्स लगाया गया है और टैक्सीज का जो रेट है, मैं जानता हूँ कि टैक्सीज की मौजूदा आमदनी उतनी नहीं है जितनी कि इन ट्राइसाइकिल्स की है। अभी पोजीशन यह है कि टैक्सीज वाले कोशिश यह कर रहे हैं कि वे अपनी टैक्सियों को बेच दें और उनके स्थान पर ट्राइसाइकिल्स लें जिन से कि भाड़े का काम लें। आज हालत यह है कि टैक्सो वाले के मुकाबिले ट्राइसाइकिल वाले को ज्यादा आमदनी होती है। जब यह पोजीशन है तो मैं सरकार से दरखास्त यह करूंगा कि ट्राइसाइकिल्स के मुकाबिले टैक्सी का टैक्स रेट आमदनी के हिसाब से प्रप्रॉशनेटली जरा कम हो और ट्राइसाइकिल्स का चूँकि उनका आमदना टैक्सों के मुकाबिले ज्यादा होती है इस लिये उनका टैक्स प्रप्रॉशनेटली कुछ ज्यादा हो। वस यहाँ मेरा कहना है।

Shrimati Sarojini Mahishi: I wanted a little information about this clause 14. The concession given in the payment of taxes is being given to a co-operative society and that co-operative society has to be a special transport co-operative society. I wanted to know whether it is required to satisfy all the four conditions given here or it will be enough if it satisfies one of the four conditions. If it is necessary to satisfy all the four conditions, I think the first and the fourth are a bit contradictory to each other. The first is that the co-operative society is solely engaged in the business of transport of goods or

passengers and the fourth is that the motor vehicle is used or kept for use exclusively for the purpose of the co-operative society. I hope the hon. Minister will enlighten us on this point.

Mr. Speaker: Shri S. M. Banerjee may also have his say.

Shri S. M. Banerjee: I only wanted to say that in the case of the D.T.U., it is not "Don't Trust Us" union. I am sorry I was not present. It is not a question of 'Don't Trust us'. These are meant to those elements in the union and the management who are inefficient.

Mr. Speaker: That is clear now. We trust the union very much.

Shri Raj Bahadur: I would say, in so far as the point made out by the hon. Lady Member is concerned, there is nothing contradictory. Both are necessary. A vehicle must be used exclusively for the purpose of the co-operative society and it should be used only for transport of goods or passengers. There is nothing contradictory. The words are clear. All these four conditions are necessary. So far as the other question is concerned, I need not say anything.

Mr. Speaker: The question is:

"That the Bill, as amended, be passed."

The motion was adopted.

13.33 hrs.

MAJOR PORT TRUSTS BILL

The Minister of Shipping in the Ministry of Transport and Communications (Shri Raj Bahadur): With your permission, Sir,.....

Shri Warior (Trichur): The hon. Minister is present. Why not we have the pleasure of his moving the Bill?

Mr. Speaker: He may have to go soon. Then, Members might say that he is not here.