

CINEMATOGRAPH (CENSORSHIP) SIXTH  
AMENDMENT RULES, 1966, ETC.

The Deputy Minister in the Ministry of Information and Broadcasting (Shrimati Nandini Satpati): On behalf of Shri Raj Bahadur, I beg to lay on the Table:

- (1) A copy each of the following Notifications under sub-section (3) of section 8 of the Cinematograph Act, 1952:—
  - (i) The Cinematograph (Censorship) Sixth Amendment Rules, 1966, published in Notification No. G.S.R. 740 in Gazette of India dated the 21st May, 1966.
  - (ii) G.S.R. 1182 published in Gazette of India dated the 30th July, 1966.
- (2) A statement showing reasons for delay in laying the Notification mentioned at (i) of item (1) above.

[Placed in Library. See No. LT-6837/66]

12.48 hrs.

MESSAGE FROM RAJYA SABHA

Secretary: Sir, I have to report the following message received from the Secretary of Rajya Sabha—

"In accordance with the provisions of rule 111 of the Rules of Procedure and Conduct of Business in the Rajya Sabha, I am directed to enclose a copy of the Railway Property (Unlawful Possession) Bill, 1966, which has been passed by the Rajya Sabha at its sitting held on the 17th August, 1966.

RAILWAY PROPERTY (UNLAWFUL  
POSSESSION) BILL

AS PASSED BY RAJYA SABHA

Secretary: Sir, I lay on the Table of the House the Railway Property (Unlawful Possession) Bill, 1966, as passed by Rajya Sabha.

COMMITTEE OF PRIVILEGES

NINTH REPORT

Shri Krishnamoorthy Rao (Shimoga): I present the Ninth Report of the Committee of Privileges.

12.49 hrs.

DELHI SALES-TAX BILL\*

The Minister of Finance (Shri Sachindra Chaudhuri): I beg to move for leave to introduce a Bill to consolidate and amend the law relating to the levy of tax on sale of goods in Delhi.

Mr. Speaker: The question is:

"That leave be granted to introduce a Bill to consolidate and amend the law relating to the levy of tax on sale of goods in Delhi."

Shri Hari Vishnu Kamath rose—

Mr. Speaker: Mr. Yashpal Singh to oppose the introduction of the Bill.

श्री यशपाल सिंह (कैराना) : इस बिल को मैं अंगीकार करना चाहता हूँ। दिल्ली में पहले से ही बहुत ज्यादा टैक्स बढ़े हुए हैं और दिल्ली के व्यापारी उन टैक्सों के नीचे दब चुके हैं। इस बिल के मुताबिक पार्लिमेंट को यह अधिकार नहीं रहेगा कि पार्लिमेंट समय समय पर टैक्स लगाये। इस बिल के मुताबिक यह अधिकार पार्लिमेंट से छीना जा रहा है। इस में यह कहा गया है :

"With that object in view, it is proposed to provide for the maxi-

\*Published in Gazette of India Extraordinary Part II, Section, dated 22th August, 1966.

imum rate of seven per cent of general sales tax (as against the existing rate of five per cent) within which the Central Government may, by notification, fix the effective rate of sales tax."

यह बिल हमारी कांस्टीट्यूशन के खिलाफ़ है। सरकार अपनी मर्जी से नोटिस दे कर टैक्स नहीं बढ़ा सकती है। यह पार्लिमेंट की आथॉरिटी है। इस आथॉरिटी को उससे छीना नहीं जाना चाहिए।

एक बात यह भी है कि माननीय नन्दा जी ने यहां के व्यापारियों को पिछले महाने जो आश्वासन दिलाया था यह बिल उस आश्वासन के भी विरुद्ध जाता है।

तासरी बात यह है कि इस वक्त जो पांच प्रतिशत टैक्स है वहां जरूरत से ज़्यादा है और सात प्रतिशत टैक्स बढ़ाने का सरकार को कोई अधिकार नहीं है। आपकी आज्ञा में अध्यक्ष महोदय, इस सदन से मैं प्रार्थना करता हूँ कि इस बिल को पेश करने की इजाजत न दी जाए।

**Shri Hari Vishnu Kamath (Hoshan-gabad):** I rise to oppose the introduction under rule 72 of the Rules of Procedure. For the third time within the incredibly brief span of less than a week, it is my painful duty to oppose the motion for leave for introduction of the Bill in this House. Last Tuesday, the same remissness or carelessness or perfunctoriness of the Treasury Benches was brought before the House, and the Deputy-Speaker upheld my point of order and it was recommitted to the Ministry for fresh action under the rules. Last Friday, you came within an ace of upholding the point of order. Be that as it may, the Bill went through late in the evening.

Today, again, may I invite your attention to the financial memorandum appended to the Bill, which is wholly contrary to or at least not in consonance with the rules of procedure? At the outset, I may make it clear to the

House and to you that I am not a stickler for rules. I may humbly submit that I am a respecter of rules, because I believe that unless the rules are observed, work in the House will become chaotic gradually, by and by, and I believe that what the rule of law is to a parliamentary democracy, so is the rule of rules to a democratic parliament.

Will you kindly bestow your attention on rule 69?

Rule 69 reads thus:

"(1) A bill involving expenditure shall be accompanied by a financial memorandum....."

What that memorandum should be like is then mentioned.

"...which shall invite particular attention to the clauses involving expenditure and shall also give an estimate of the recurring and non-recurring expenditure involved in case the Bill is passed into law."

It was on this ground that the Jayanti Bill was postponed, by almost a week now. I do not know why this sort of remissness, inertia or laziness has come over this Government; I do not know why this kind of somnolent complacency of the moribund Government as regards the rules is there; I do not know why with all their paraphernalia of secretaries, joint secretaries, deputy secretaries, assistant secretaries, private secretaries and personal assistants these mistakes still occur in such a matter as this, which can be easily detected; I have worked single-handed, and even so I have been able to find out this error.

The financial memorandum is one more funny document bordering on the ludicrous. It says:

"Though the proposed legislation wholly replaces....." Kindly mark the words 'wholly replaces'.

I do not know who the draftsman is. It says:

"...wholly replaces the existing rules...."

**Shri Warior (Trichur):** Wholly?

**Shri Hari Vishnu Kamath:** Wholly, that is, completely, entirely.

**Mr. Speaker:** The hon. Member may address me.

**Shri Hari Vishnu Kamath:** I thought he had not heard me, and, therefore, I was explaining it to him. After all, this House has to vote on this motion. He had probably thought that the word was derived from 'hole. The word here is "w-h-o-l-e-l-y". The financial memorandum further reads:

"...wholly replaces the existing sales tax law applicable in Delhi, it maintains the basic structure..."

It wholly replaces and yet it retains the basic structure. Even that is not so bad, but what follows is certainly something very revealing about the capacity of this Government to handle even minor matters. It says:

"The only important change, which has any financial bearing, and which is proposed to be made through this Bill, is the setting up of an Appellate Tribunal..."

Now, rule 69 of our Rules of Procedure is mandatory. I hope you will not exercise your discretion in the Treasury Benches' interest today.

**Shri Sonavane (Pandharpur):** Why should he anticipate it?

**Mr. Speaker:** The hon. Member may mention the points very briefly.

**Shri Hari Vishnu Kamath:** I am very brief in fact, I shall be briefer than some of my colleagues have been here in this House, and much briefer; and I would request you to be patient a little. The wording in rule 69 is:

'shall invite particular attention to the clauses.....'

The financial memorandum is a very brief memorandum and it consists of only about ten lines, but there is not a single clause mentioned in the memorandum. Not a single clause is mentioned therein. I had to spend a few minutes going through the 'bulkyish' Bill, to find out where the clauses would be which would involve expenditure. I turned page after page and the same dull drab type confronted me; ultimately my eyes alighted on two clauses. I am sorry because I have no personal assistance. I could not flag them. But there are two clauses somewhere tucked away in the body of the Bill. I shall not weary the House with the details. But there are two clauses, which have not been mentioned in the memorandum....

**Mr. Speaker:** His first point is that the clauses are not mentioned in the memorandum. What is his other point?

**Shri Hari Vishnu Kamath:** That is the main thing.

**Mr. Speaker:** I have noted that namely that the clauses ought to have been specifically mentioned in the memorandum.

**Shri Hari Vishnu Kamath:** I have to convince the House, I suppose, because the House has to vote on the motion.

**Mr. Speaker:** I was asking him for the second point or the second objection.

**Shri Hari Vishnu Kamath:** Then, there is a clause which refers to the Sales Tax Commissioner besides a Sales Tax Appellate Tribunal. That is there in the body of the Bill. If you would permit me, I shall mention the number of the clause also. I shall not take as much time as Shri Chagla did a little while ago. Here it is, I have got it; it is clause 9. Then, there is another clause, namely clause 12. These clauses which should have been mentioned in the memorandum have not been mentioned there at all. But rule

69 makes it obligatory and leaves no discretion. The only discretion is in the proviso, but the proviso does not help you or the House or the Minister. I am referring to the proviso to sub-rule (2) of rule 69. Fortunately, clause 9 is in thick type, though not in italics; it is in thick type; it is in bold type, and, it refers to the commissioner of sales-tax. I do not know if it is the old thing being continued. If that were so, there was no need to mention it or to put it in thick type in the body of the Bill. If it was an old thing to be continued in future, then there was no need for that. But if it is a new thing involving new expenditure, if it seeks to create a new institution or new authority which involves expenditure, then it must be mentioned in the memorandum, if not by quoting the clause, at least by a reference to the provisions in the clause. Now, neither of the two clauses which are in thick type in the body of the Bill is mentioned in the memorandum, nor is there any reference even by a remote suggestion to this clause relating to the commissioner of sales tax.

In view of both these facts, I do submit that in the interests of promoting the efficiency of the House, particularly of the Treasury Benches, which have been woefully lacking in that essential quality in recent times, I do hope that you would take them to task for this lapse, because we are taken to task also in some cases. I shall just mention only one instance. If we on this side of the House are five minutes late in giving notice of a motion in the Notice Office, it is taken up only as for the next day, and not for that day. We lose our rights, and we are almost deprived of our rights, so to say, 'if we are five minutes late. But here are the Treasury Benches, in their serried ranks, with all their hordes behind them; and they cannot do even this small thing. Please, therefore, hold over this Bill till they give a correct memorandum.

**Shri Sachindra Chaudhuri:** So far as I can see the objections of Shri Yash-

pal Singh, they relate to the provisions of the Bill, and those can be taken care of only when the Bill is debated upon here and not before that.

So far as Shri Kamath's objection is concerned, if I have understood him correctly, it is this. Of course, he was very fulsome in his speech, but I am afraid that I have not quite caught the point.

**Mr. Speaker:** The only point is that rule 69 makes it incumbent upon the Minister that a Bill involving expenditure shall be accompanied by a financial memorandum, and in that financial memorandum particular or special attention is to be invited to the clauses involving expenditure. That has not been done in this case.

**Shri Banga (Chittoor):** He is the watchdog of our finances.

**Shri Sachindra Chaudhuri:** All that I can say is this.

**Mr. Speaker:** An estimate of the recurring and non-recurring expenditure is given, but special attention has to be invited to the particular clauses involving expenditure, and that has not been done in the financial memorandum.

13 hrs.

**Shri Sachindra Chaudhuri:** So far as the clauses are concerned, the accusation that the clauses involving expenditure have not been mentioned in the financial memorandum is perfectly correct. But we have said what are the things contemplated. If you kindly look at the financial memorandum, of course a certain amount of levy has been created by the language used. Though the proposed legislation wholly replaces the existing sales tax law applicable in Delhi, it maintains the basic structure and the scheme of the existing Act.

But we felt the necessity of saying this because if the Bill is passed, in the new Act the scheme will be maintained as it was in the previous Act.

[Shri Sachindra Chaudhuri]

The only real departure is in the matter of setting up an appellate tribunal. In respect of that, we have mentioned in the financial memorandum as to what would be the financial implications thereof, though the point made by Shri Kamath is perfectly correct that the particular clauses in the Bill which refer to this have not been mentioned. If it is contended that because of this the Bill should not be introduced today, I would say that the House has got the right to condone a mere irregularity and not an illegality. I would, therefore, request the House to condone that irregularity and allow the Bill to be introduced. If it is not acceptable....

**Shri Maurya (Aligarh):** Let us hear the Law Minister.

**Mr. Speaker:** The first was that a Bill involving expenditure shall be accompanied by a financial memorandum which shall invite particular attention to the clauses involving expenditure. That has not been done. My difficulty is that there is no discretion also left with the Speaker so far as this provision is concerned. There is a proviso that in case the clauses involving expenditure are not printed in thick type, the Speaker can permit the Minister concerned to bring such clauses to the notice of the House. But here it is something else. If the Law Minister or others can help.... (*Interruptions*). Order, order. I do not find any escape out of this rule.

**Shri Daji (Indore):** Why should you be anxious for escape?

**Mr. Speaker:** I would request the Minister to make up the deficiency and then bring forward the Bill tomorrow.

**Shri Hari Vishnu Kamath:** Thank you.

**Shri Tyagi (Dehra Dun):** The officer in charge in the Ministry must be taken to task. We are ashamed of it.

**The Minister of Law (Shri G. S. Pathak):** It is not my Ministry.

13.04 hrs.

**MOTION RE: FIFTY-FIFTH REPORT  
OF THE PUBLIC ACCOUNTS  
COMMITTEE**

**Mr. Speaker:** Shri Surendranath Dwivedy has to move the motion standing in his name. If I may be permitted, I may just say a few words in the beginning so far as this is concerned.

This is an extraordinary step that we have taken because during the last so many years since independence we have not discussed any report of the Public Accounts Committee. This is the first time we are discussing it; I am talking of the period since independence; in the pre-independence days, it might have been discussed.

**Shri S. M. Banerjee (Kanpur):** We are much more democratic.

**Mr. Speaker:** As I said, no report has been discussed since independence. My predecessor as well as myself have laid down, whenever there was an occasion for it, that the report of the Public Accounts Committee which contains so many matters should not be discussed, but a specific issue over which there is divergence of opinion between the Committee and a Minister can certainly be brought before the House and discussed. The House has got that authority, not that it hasn't. The authority is ultimately with the House and it can discuss, but it should be confined to a specific issue, because if the reports are to be discussed, they contain so many things, the discussion would not be specific, many members would refer to different things and there would be rather a confused discussion which might not enable us to come to a definite decision.

Therefore, in the case of the 55th Report, I have allowed a discussion because this is pertaining to a specific issue and not to other things. That arose out of the 50th Report of the Committee. The 55th Report relates only to one issue and not to others.