

In 1983, it was raised by Prof. Madhu Dandavate. In Rajya Sabha, in 1982, our leader, Shri Lal K. Advani, had raised the same point. The ruling by the Chairman everywhere is that at the time of budget, you will be getting the chance to discuss the whole issue. So, you will discuss at that time. Where is that now? It is done by way of notification. Today, this is the last day. Even about that, *Kaul and Shakhder are very clear.*

SHRI LAL K. ADVANI: It is illegal apart from being breach of privilege.

SHRI RAM KAPSE: it is illegal and discriminatory. It has not been brought to the notice of the Parliament. About subordinate legislation, rule 234 says:

"(1) Where a regulation, rule, sub-rule, bye-law etc. framed in pursuance of the Constitution or of the legislative functions delegated by Parliament to a subordinate authority is laid before the House, the period specified in the Constitution or the relevant Act for which it is required to be laid shall be completed before the House is adjourned *sine die*."

That is 'today'. And they have not approached us. So, I urge upon the Speaker..

MR. SPEAKER: I will get the comments.

[Translation]

SHRI GEORGE FERNADES (Muzaffarper): Mr. Speaker, Sir, I would like to point out one thing only. Now it is upto the Government to decide. I would only like to draw your attention to the following.

[English]

Now I am reading page 627 - procedure in Financial Matters: Presentation of Budget:

"In respect of every financial year,

the President causes to be laid before both Houses of Parliament an annual financial Statement or the estimated receipts and expenditure of the Government of India. The Annual Financial Statement, otherwise known as the Budget, is presented in two parts, namely, the Railway Budget pertaining to Railway Finance and the General Budget, which gives an overall picture of the financial position of the Government of India, excluding the Railways."

[Translation]

Mr. Speaker, Sir, the issue is very obvious. The Financial Statement of the Government consist, of two parts one is Railway Budget and the other is General Budget which give the over all income and Expenditure position of the Government. Therefore, it should be classified in two parts. So these rules related to the accounts, are applicable to the Railway Finances and the Government is not authorised to impose any tax etc. without the prior approval of the House

[English]

MR. SPEAKER: At this, time there is no doubt. Not a single pie can be taxed without the sanction of the Parliament, whether it is a tax or a surcharge. And what is the difference?

SHRI GEORGE FERNADES: I do not know. But it is part of the revenue.

[Translation]

Anyway, the Government may recover it in the form of surcharge or otherwise. But you must take this problem very seriously and it is upto the Government to decide (Interruptions)