

LOK SABHA

Saturday, 18th September, 1954

The Lok Sabha met at Eleven of the Clock

[Mr. SPEAKER in the Chair]

QUESTIONS AND ANSWERS

(No Questions: Part I not published)

11 A.M.

PAPER LAID ON THE TABLE

NOTIFICATIONS UNDER SEA CUSTOMS ACT

The Deputy Minister of Finance (Shri A. C. Guha): Sir, I beg to lay on the Table a copy each of the Notifications Customs Nos. 67 and 68, dated the 17th July, 1954, under subsection (4) of section 43B of the Sea Customs Act, 1878, as inserted by the Sea Customs (Amendment) Act, 1953. [Placed in Library. See No. S-339/54]

INDIAN INCOME-TAX (AMENDMENT) BILL—Contd.

Mr. Speaker: The House will now proceed with the further consideration of the following motion moved by Shri M. C. Shah, yesterday:—

"That the Bill further to amend the Indian Income-tax Act, 1922, to provide for the assessment or re-assessment of persons who have to a substantial extent evaded payment of taxes during a certain period and for matters connected therewith, be taken into consideration."

There are also some amendments which are before the House.

423 L.S.D.

As the House is aware, 6 hours have been allotted to this Bill out of which 27 minutes have been availed of yesterday and 5 hours 33 minutes are still left. This would mean that discussion on this Bill would conclude by about 4-30 P.M., to be exact at 4-33 P.M. Thereafter the House will take up the Central Excises and Salt (Amendment) Bill for which 3 hours have been allotted. Of course, if this finishes earlier we need not carry on the discussion for the full time because the time is allotted.

Now, there is one question which we must also decide. What time shall we take for the consideration motion, what time for the clause by clause and what time for the third reading. I have myself no idea, but I am inclined to think that the clause by clause stage, though the amendments are few, is really the heart of the legislation, and therefore, instead of having a longer time for general consideration, we may have a longer time for the clause by clause stage; then, of course, a shorter time for the third reading stage. It all depends upon the will of the Members. If they want to discuss the individual clauses for a shorter time, and want to have general discussion for a longer time, I have no objection.

Shri C. C. Shah (Gohilwad-Sorath): I was submitting, Sir, that so far as this Bill is concerned, the amendments are of a minor character and in the consideration stage practically all the amendments shall have to be referred to and discussed. Therefore, my submission is that this is a Bill in which more time should be allotted to consideration stage rather than to clause by clause stage.