

COMMITTEE ON PETITIONS**Second Report**

Shri Barman (Cooh Behar-Reserved-Sch. Tribes): I beg to present the Second Report of the Committee on Petitions.

ESTIMATES COMMITTEE**First Report**

Shri B. G. Mehta (Gohilwad): I beg to present the First Report of the Estimates Committee (Second Lok Sabha) on the action taken by Government on the recommendations contained in the Thirteenth Report of the Estimates Committee (First Lok Sabha).

PUBLIC ACCOUNTS COMMITTEE**Second Report**

Shri T. N. Singh (Chandauli): I beg to present the Second Report of the Public Accounts Committee relating to the regularisation of Excesses over Voted Grants/Charged Appropriations disclosed in the Appropriation Accounts (Civil) 1954-55.

**ADDITIONAL DUTIES OF EXCISE
(GOODS OF SPECIAL IMPORTANCE) BILL**

Mr. Speaker: The House will now resume discussion of the Additional Duties of Excise (Goods of Special Importance) Bill, 1957. Out of three hours allotted to this Bill, one hour and nineteen minutes have already been availed of. One hour and forty-one minutes now remain.

Some hon. Members: What about the point of order?

Mr. Speaker: Before I allow further discussion, let me dispose of the point of order raised the other day that under article 272 of the Constitution, the principles according to which the amount is to be distributed ought to be formulated by

Parliament. It was said by both the hon. Finance Minister and the hon. Law Minister that the Scheduled itself formulated the principles.

I find generally that principles have not been formulated in the Bill, but only percentages are given, except in one case where it may be treated as a principle. But, all the same, I find that an amendment has been tabled to the long title stating that the provisions of the Bill are in accordance with the principles that have been laid down in the Finance Commission's Report. The Long Title also is put to the vote of the House as it forms part of the Bill.

I have read the Finance Commission's Report. They have stated the basis of consumption, the basis of population,—consumption alone they are not satisfied with. It is not possible for them to say that it is on consumption only, or on population or on collection of excise. They have not definitely formulated one, two or three principles. Many principles are there. They have been applied to various points. It is said in the amendment tabled by the Minister that the distribution has been made in accordance with the principles mentioned in the Finance Commission's Report. I would not accept the long title normally if it referred to a report which is an ordinary report by somebody, or even by the Government. The present is a report from a statutory body. After the President under article 280 appoints a Finance Commission, the Commission makes its Report and it is laid on the Table. Therefore, in view of the large number of principles enunciated there, the whole report will have to be transported into this Bill. The elucidation in the long title, I think, is sufficient and it meets the objection.

Hon. Members will realise that if there is a defect of this character in a Bill, the Speaker does not take the responsibility of disallowing it. Even when a Bill is beyond the jurisdiction