

recommendation. May I know what action has been taken in pursuance to that?

SHRI A. K. PANJA: So far as the first part is concerned, I am taking some time because the Member has asked the question. Sir, I have got the figures here. In 1983, we have detected Central Excise cases worth Rs. 55.5 crores. In 1987, because of hard work by the officers, it has gone up to Rs. 1497 crores.

SHRI AMAL DATTA: This is the figure of what?

SHRI A.K. PANJA: This is detection of Central Excise tax evasion. So far as 1984 is concerned, detection was 5,458 Central Excise cases. The duty evasion detected was Rs. 69.18 crores, and 81 prosecutions were launched. So far as 1987 is concerned, Central Excise cases detected were 6,715; amount of tax evasion detected Rs. 1,497.67 crores; prosecutions launched - 128. And up to June 1988, Central Excise anti-evasion agencies detected 2,648 cases; Rs. 172.38 crores is the Central Excise duty evasion detected and prosecutions launched: 76.

So far as the recommendation of the Public Accounts Committee is concerned, we have taken note of it, many of its recommendations we have already given effect to, but as the hon. Member was the Chairman at that time I can say this that in 1985-86 the number of cases surveyed was 1,65,911; new assessesees found: 1,05,688. In 1987...

MR. SPEAKER: Put it on the Table of the House.

(Interruptions)

SHRI A.K. PANJA: In 1982-88 cases surveyed 6,19,032; and new assessesees found - 5,23,376. Therefore, the recommendation has been given effect to.

SHRI AMAL DATTA: In spite of those figures presented, that recommendation was made. What have you done with regard to that?

SHRI A.K. PANJA: We are taking steps gradually to bring in more people within that circle.

Suggestion from the Election Commission

*245. SHRI BASUDEB ACHARIA†:
SHRI SURESH KURUP:

Will the Minister of LAW AND JUSTICE be pleased to state:

(a) whether Government have received any suggestion from the Chief Election Commissioner for a suitable amendment to the election law in order to eliminate any scope for casting doubts or suspicion about the Commission's action in ordering an election at a given time; and

(b) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF LAW AND JUSTICE (SHRI H.R. BHARDWAJ): (a) Yes, Sir.

(b) As part of the proposals for electoral reforms the Election Commission has suggested that the election law may be suitably amended to include guidelines for fixing dates for elections.

SHRI BASUDEB ACHARIA: Sir, the Chief Election Commissioner has already submitted his suggestion for framing suitable guidelines. Sir, there is a tendency on the part of the Government to postpone election on some plea or other. People of Allahabad did not have an elected representative for 11 months. Elections were postponed for 3 times there and election in Tamil Nadu is being postponed although there is

no drought or flood or deterioration in the law and order situation. The by-elections in Orissa and also the by-elections in Bihar, in Sasaram constituency, are being postponed on same plea. In order to avoid this, the Chief Election Commissioner has submitted some guidelines. May I know from the Minister whether these guidelines have been examined by the Government, whether there is any proposal to have consultation with the political parties before acting upon these guidelines? What are those guidelines? And I would like to know whether the Government proposes to bring a legislation to amend the electoral laws.

SHRI H.R. BHARDWAJ: Sir, I would, at the outset, refute the allegation of the hon. Member. It is not true that the Government have tried to postpone election at any time.

SHRI BASUDEB ACHARIA: Yes, Tamil Nadu is a glaring example. By-election is not being held there. (*Interruptions*).

SHRI H.R. BHARDWAJ: Are you prepared to hear me or not?

SHRI BASUDEB ACHARIA: Yes.

SHRI H.R. BHARDWAJ: Then, please hear me. About the election in Sasaram, he pointed out that the case is pending in the court and the Election Commission itself has not asked for this. (*Interruptions*). I am dealing with this point by point if you want to hear it.

In Bihar, in the Sasaram constituency there is no election because the Election Commission has said that since an election petition is pending we cannot hold elections.

SHRI BASUDEB ACHARIA: What about other by-elections in India? (*Interruptions*).

SHRI H.R. BHARDWAJ: Please listen for Heaven's sake. Then so far as the elec-

tions in Tamil Nadu are concerned, I would inform the hon. House that recently we had a debate on the Presidential proclamation and that is in the press even. The State authorities have said that elections would be held a little later. At present, it is not the conducive time.

He asked, what are the guidelines. I hope, the hon. Member may be knowing it. It was decided.....(*Interruptions*)

PROF. N.G. RANGA: Mr. Speaker, Sir, are we to follow the question or the answer or what? There is too much of confusion. He is going on replying and he is putting on questions. They must have patience to listen.

MR. SPEAKER: You are right. I am not allowing them. I can only appeal, Prof. Saheb.

(*Interruptions*)

PROF. N.G. RANGA: I am not able to follow.

MR. SPEAKER: You are right. Same is with me. I agree with you.

SHRI H.R. BHARDWAJ: I want to educate my friend, as best as I can. (*Interruptions*)

MR. SPEAKER: I agree with you. But they go on persisting. That is their habit.

PROF. N.G. RANGA: If they have got that bad habit, let them not impose that bad habit on us.

MR. SPEAKER: They should listen to you. Once in a while, they should listen to sane advice.

SHRI H.R. BHARDWAJ: About the question of deciding when a particular by-

election should or should not be held, as far back as 1984, the Supreme Court held in a case—State of Haryana Versus another Party, Election Commission of India—and reported in 1984 SC 1406. The propositions enunciated by the Supreme Court are as follows: The first one is, ultimate decision as to whether the holding of an election should be deferred on the ground of law and order position has to be decided by the Commission itself.

Second is, the Commission is duty bound—may I repeat, duty-bound—to consider the views of the State Government as it is undoubtedly in the best position to assess the situation of law and order in areas within its jurisdiction and under its control.

I would not go into further details because the basic question is, when a State Government says that there is some difficulty with regard to law and order, it is the Election Commission which looks into it and finally decides it. It has never happened in the history of the country where the Election Commission wanted an election and the election was not held. We are proud of the Election Commission's performance and they have held elections on time.

SHRI AMAL DATTA: Will you make him a Governor after his term, like Mr. Trivedi? (*Interruptions*)

MR. SPEAKER: What are you doing? Why do you interrupt all the time?

(*Interruptions*)

SHRI BASUDEB ACHARIA: We have seen how the election was rigged in Udhampur. To stop this type of rigging and to reduce the influence of money power and muscle power in the elections, the changes in the electoral laws are very much necessary. The Prime Minister in his recent Press Conference has stated that a draft Bill is being

prepared, and is almost in a final stage and the Opposition leaders were consulted. He said, they were consulted before finalisation of this draft electoral laws Bill.

May I know from the Minister when were the Opposition leaders consulted and what were the suggestions made by the Opposition leaders? When will this draft Bill be pleased before Parliament?

SHRI H.R. BHARDWAJ: Sir, the Prime Minister has rightly emphasised that the process of electoral reforms is to be expedited. He has given directions and it is correct that we are almost ready with everything. But I am grateful to the hon. Member that he talked about Udhampur election. You must have seen in the recent by-elections, what a blatant misuse of official machinery was made in the adjoining State. 161 polling booths were captured by the official machinery of Haryana. (*Interruptions*)

SOME HON. MEMBERS: What about Udhampur? (*Interruptions*)

SHRI H.R. BHARDWAJ: Please listen to me. Have the patience to listen to me. If they have the sincerity of purpose, they must listen to my reply. I will request Madhu Dandavateji to ask those gentlemen sitting by his side to listen to me.

PROF. MADHU DANDAVATE: I am listening to you.

SHRI H.R. BHARDWAJ: I want to use your good offices to educate him. You kindly look in to this. This Prime Minister, as the leader of the nation, is genuinely concerned when we found one morning that 20 KM off Delhi, the capital of India, the Haryana State Police, the State machinery, is let loose over the polling booths and captured and whatever happened in Udhampur was also taken cognisance of and the Election Commission was approached. Is it the democratic proc-

ess, if you believe in that? Therefore, the Election Commission pointed out the accusing finger wherever it was due and, after the finding of the Election Commission, remarks were given in this that the Lok Dal was responsible for the murder of democracy in Haryana. (*Interruptions*). Will you kindly listen? Please listen to me. What else to be done now? In Udhampur, he has ordered repoll and you have seen the result.

SHRI BASUDEB ACHARIA: Who is responsible for murdering democracy there?

SHRI H.R. BHARDWAJ: There is no complaint with me from the Election Commission against anybody. The moment it will come, I will not hesitate to take action, if I can take. But you must listen. If you close your eyes to the realities, you are not believers in democracy. We are all concerned that this thing will not be allowed to happen in this country. Whatever crisis is involved, I must caution, whether it is our party or your Party, if you are concerned, stop it forthwith (*Interruptions*) and we will take strong action. We are finding ways and means in consultation with the Election Commission that any party or candidate found indulging in this type of malpractice of being above the law, whether it is ruling party or any party, the strongest action should be taken against the person concerned and against the officers who are involved in this type of favouring the ruling party. These are the measures which are under consideration (*Interruptions*).

SHRI BASUDEB ACHARIA: He has not replied to my question. Were the Opposition leaders consulted or not, as Prime Minister said?

SHRI H.R. BHARDWAJ: So far as the consultation is concerned, these days these Opposition leaders cannot be identified (*Interruptions*)

PROF. MADHU DANDAVATE: He is right. He cannot identify Opposition leaders. We cannot identify Ministers and their portfolios because of constant reshuffles (*Interruptions*).

SHRI SURESH KURUP: The Election Commission is an independent body but whatever the Government may say, of late an impression is being created that its decisions are more and more influenced by Government. So, if this impression gains ground, it will strike at the roots of our democracy.

So, I would like to know from the hon. Minister what steps the Government would take, to make this Commission and its decisions, truly impartial so that in future this Commission will not be a silent spectator to election rigging, as it happened in Tripura. This is first part of my question.

PROF. MADHU DANDAVATE: It is unparliamentary laughter of Prof. N.G. Ranga!

MR. SPEAKER: This is a satire.

SHRI SURESH KURUP: The second part of my question is whether they are going to bring forward the legislation on electoral reforms in this Session.

SHRI H.R. BHARDWAJ: I am certainly not in agreement with the hon. Member when he alleges that the Election Commission's orders are not impartial. They are impartial. This has been a tradition in this country. Sometimes, we are also not satisfied by the decisions of the Election Commission. But, we always accept this forum as very independent and very firm and impartial. There is no question of imputing allegations against the Commission when you fail in your electoral process or you do not succeed. We should have faith in the institutions and we will do everything to strengthen this

institution this way or that way Whatever the Election Commission wants, we will certainly give that strength to the Election Commission

SHRI CHIRANJI LAL SHARMA Sir, in view of the categorical statement given by the hon Minister in this House, now that the Government is aware of the atrocities that were perpetrated and the excesses that were committed in the recent by-elections held in Haryana, will the hon Minister kindly let the House know as to what concrete steps are being taken by the Government in view of the past experience to put an end to this practice which is most obnoxious?

SHRI H R BHARDWAJ I would like to put on record that it is always expected that when it is found that the official machinery is used, we expect the Chief Minister to take action against the erring officers But, unfortunately, he has not done so We are now receiving the details of the complaints officially and we will see that whatever action is needed, the action will be taken from our end We will also see how the laws can be strengthened to deal with the future situation

SHRI C MADHAV REDDI Sir, the hon Minister referred to the judgement of the Supreme Court and said that the Election Commission is duty-bound to consult the State Governments for deciding a date for a particular by-election I read the judgement I agree with the hon Minister But the point here is under the pretext of this judgement, many States including the Opposition-ruled States are taking plea under this, they are making some excuse or the other and they are interfering with the independence of the Commission But the hon Minister has said that the Election Commission is quite independent Where is the independence? Under the pretext of this particular judgement, the Election Commission has become

helpless. It is entirely depending upon the State Governments. I would like to know whether the Government is going to amend the law to see that the Election Commission has got total independence in this matter.

SHRI H.R BHARDWAJ: Sir, I have submitted at the outset that the final decision is that of the Election commission always But if a particular situation, at a particular point of time, is pointed out to the Election Commission and if the Election Commission is satisfied, then no other party is relevant in the consideration either the State Government or the Central Government or the Election Commission All the political parties are involved in the fray of election in the States That is where the judgement of the Election Commission stands The matters have gone to the Courts The Courts have laid down guidelines If the guidelines are not sufficient, we can certainly legislate on further giving guidelines Even the code of conduct which we voluntarily accepted, is not being followed That is my submission, which the House must consider The code of conduct requires that official machinery should not be used I pointed out as to what happened in the recent election Now, proposals have come If the Election Commission wants then we can lay down some guidelines for evolving how and when the dates for election should be held, then more strength will be given, firmness will be given to the Election Commission But you cannot eliminate certain things Your own states will cry later on that they are not being consulted They make law and order problem You better consult your Chief Ministers and come back to us

[Translation]

MR SPEAKER On this issue, I think we all have to take this thing into consideration, it is very important

[English]

It is very important things. Your own states will cry later on that on that they are not being. This issue concerns not only any party particularly but it concerns us all. Further, it concerns not only the political parties but also it concerns every working man, every man and every thinking man in this country.

[Translation]

It we ignore it, our entire system will be disturbed;

[English]

It is the very limb on which we are sitting. We will be cutting down the very roots of democratic life and procedures here in this country, if we allow such things. Democracy is the only thing which we must cherish and must safeguard on all fronts, it must be cherished and safeguarded by the people concerned. We should not let it happen. Whoever does it, he is not our friend. Whichever party does it, that is not the friend of the people, that is not the friend of the Constitution or democracy. The people should not allow this, wherever it may happen.

(Interruptions)

DR. G.S.RAJHANS: Sir, there should be a Half-an-Hour Discussion on this (Interruptions)

MR. SPEAKER: Next Question.

Income Tax Exemption to Thirumala Tirupati Devasthanam

*246. SHRI BHATTAM SRIRAMA MURTY†:

SHRI G. BHOOPATHY:

Will the Minister of FINANCE be pleased to state:

(a) whether the Thirumala Tirupati Devasthanam (TTD) has been exempted from the purview of the Income-tax;

(b) if not, the reasons thereto;

(c) whether a memorandum with a request for granting such exemption has been received from the (TTD) and some MPs;

(d) if so, the details thereof; and

(e) the decision of Government thereon?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI A.K.PANJA) : (a) to (e). A statement is given below.

STATEMENT

(a) Yes Sir, the Thirumala Tirupati Devasthanam (TTD) has been exempted from income tax by notifications issued from time to time under section 10(23C) (v) of the Income-Tax Act, 1961 for assessment years 1973-74 onwards.

(b) Does not arise.

(c) to (e). Section 10(23C) (v) under which the exemption was granted to the TTD by notifications has been deleted by the Direct Tax Laws (Amendment) Act, 1987 with effect from 1-4-1989 and a new section 80F has been inserted laying down a uniform discipline for exemption in respect of all voluntary organisations. The Government has received representations inter alia from the Thirumala Tirupati Devasthanam and some representatives of people against the change brought about by the Direct Tax Laws (Amendment) Act, 1987. The issues raised in the various representations have been examined by the Government and the decisions thereon will be reflected in the