

## **Introduction of the Provisional Collection of Taxes Bill**

**SHRIMATI NIRMALA SITHARAMAN:** Sir, I rise to move for leave to introduce a Bill to provide for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs and excise.

**HON. CHAIRPERSON:** Motion moved:

?That leave be granted to introduce a Bill to provide for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs and excise.?

**SHRI ADHIR RANJAN CHOWDHURY (BAHARAMPUR):** Sir, under Rule 72 (1), I would rise to oppose the introduction of the Provisional Collection of Taxes Bill, 2023 on the ground that the Bill clearly violates the provisions of Article 265 of the Constitution.

Madam, for your convenience, Article 265 provides that no tax shall be levied or collected except by authority of law. An interim arrangement to collect tax cannot be made under the present Constitution unless Article 265 is suitably amended. The fact is that the Provisional Collection of Taxes Act, 1931 was enacted when there was no such provision in the Government of India Act, 1919.

Sir, I would request the Government to at least reconsider the introduction of the Bill because it clearly violates the enshrined Article 265, and do not try to shut the Opposition up. While introducing a Bill, the Government wants to shut the Opposition up. In each and every issue, our voices are not heard properly.

श्रीमती निर्मला सीतारमण : महोदय, मैं आपकी अनुमति से जवाब देना चाहती हूँ।

Sir, first of all, there is no attempt to shut up any voice, and not certainly of Shri Adhir Ranjan Chowdhury's voice.

Sir, what this Bill brings in is exactly what existed earlier in the Provisional Collection of Taxes Act, 1931. The reference that is made to 1931 incorporates the existing provisions of the very same 1931 Act. There is no newness. In general, I am sure the hon. Members are quite aware of why this Bill exists and why it gets invoked sometimes. I would just elaborate on that, and it is not to say that

Members do not understand, but for the common sense understanding of this is ? and I am just giving a very generic example ? assume if in the Finance Bill we bring in some kind of a tax proposal to the House and that gets announced, obviously in the House and to all the hon. Members, but the Financial Year, by which the Finance Bill gets passed and everything else comes to force, starts from 1<sup>st</sup> of April, and if there are critical announcements made on Customs or any other tax, then much before the Bill is passed by this House, it is already out there. So, it can lead to a lot of speculations, which by invoking this particular Act, we are able to ? temporarily? ? that is the word here ? deal with it till such a time it gets passed. After it is passed, it gets regularized. But if it does not get passed, obviously we will go back to say ?no?. So, this is only to make sure that there are no speculative activities happening because it has become a part of the Finance Bill, which gets announced when the Budget proposed. This is existing from that 1931 Act. I am not bringing anything new. It is exactly the same thing.

माननीय सभापति : प्रश्न यह है :

?कि सीमा शुल्क और उत्पाद शुल्क लगाने या उनमें वृद्धि करने से संबंधित विधेयकों में उपबंधों की सीमित अवधि के लिए तत्काल प्रभाव हेतु उपबंध करने वाले विधेयक को पुरःस्थापित करने की अनुमति प्रदान की जाए!?

प्रस्ताव स्वीकृत हुआ।

माननीय सभापति : माननीय मंत्री जी, अब आप विधेयक को पुरःस्थापित करें।

**SHRIMATI NIRMALA SITHARAMAN:** Sir, I introduce \*\* the Bill.

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माननीय सभापति : अब शून्य काल।

? (व्यवधान)

श्री राजीव प्रताप रूडी (सारण) : महोदय, एक व्यवस्था से संबंधित प्रश्न है।

माननीय सभापति : जीरो ऑवर चलने दीजिए।

श्री राजीव प्रताप रूडी : महोदय, जीरो ऑवर में आपका नाम नंबर वन पर है, लेकिन आप ही आसन पर बैठे हुए हैं, तो कैसे होगा?

माननीय सभापति : कोई बात नहीं, उसको बाद में करेंगे। मैं यहां से तो नहीं बोल सकता हूं।

....(Interruptions)

**HON. CHAIRPERSON:** It is not allowed.

....(Interruptions)

श्री राजीव प्रताप रूडी : महोदय, आपका नाम बैलेट में नंबर वन पर है और आप ही आसन पर बैठे हुए हैं।?  
(व्यवधान)

माननीय सभापति : मुझे बाद में अवसर मिल जाएगा।

श्रीमती सुप्रिया सदानंद सुले जी।

? (व्यवधान)

श्री रितेश पाण्डेय (अम्बेडकर नगर) : महोदय, मेरा प्वाइंट ऑफ आर्डर है।?(व्यवधान)

माननीय सभापति : आप बैठ जाइए।

श्री गौरव गोगोई (कलियाबोर) : आप देश की अवस्था पर अपनी बात रख सकते हैं।?(व्यवधान)

श्री रितेश पाण्डेय : महोदय, मुझे प्वाइंट ऑफ आर्डर उठाने का मौका दिया जाए।

माननीय सभापति : क्या प्वाइंट ऑफ ऑर्डर है?

श्री रितेश पाण्डेय : महोदय, अभी-अभी प्रश्न काल में माननीय मंत्री जी ने कुछ मेंबर्स के ऊपर ये लांचन लगाया है?(व्यवधान)

माननीय सभापति : नहीं-नहीं।

? (व्यवधान)

श्री रितेश पाण्डेय : महोदय, आप उसको चेक करवाकर हटवाइए।?(व्यवधान) कुछ पूर्व राज्य सभा मेंबर्स के भी नाम लिए गए हैं।?(व्यवधान) उसको चेक करवाकर हटवाइए।?(व्यवधान)

**HON. CHAIRPERSON:** Nothing will go in record.

....(Interruptions) ?\*

माननीय सभापति : श्रीमती सुप्रिया सदानंद सुले जी।

