

## The Income ? Tax Bill, 2025- introduced

**THE MINISTER OF FINANCE; AND MINISTER OF CORPORATE AFFAIRS (SHRIMATI NIRMALA SITHARAMAN):** Sir, I beg to move for leave to introduce a Bill to consolidate and amend the law relating to income-tax.

**माननीय अध्यक्ष :** प्रस्ताव प्रस्तुत हुआ :

कि आय-कर से संबंधित विधि को समेकित करने और उसका संशोधन करने और उसका संशोधन करने वाले विधेयक को पुरः स्थापित करने की अनुमति दी जाए ।?

? (व्यवधान)

**माननीय अध्यक्ष :** प्रो. सौगत राय जी ।

आपकी पार्टी के लोग बैल में हैं, इसलिए हाउस ऑर्डर में नहीं है । इसलिए, छोड़ दीजिए ।

? (व्यवधान)

**माननीय अध्यक्ष :** श्री मनीश तिवारी ।

? (व्यवधान)

**माननीय अध्यक्ष :** श्री एन.के. प्रेमचन्द्रन ।

? (व्यवधान)

**माननीय अध्यक्ष :** सौगत राय जी, अगर आप बिल के इंट्रोडक्शन पर बोलना चाहते हैं, तो बोल सकते हैं ।

? (व्यवधान)

**माननीय अध्यक्ष :** आपकी पार्टी के माननीय सदस्य बोल रहे हैं और आप सदन में हंगामा कर रहे हैं । क्या आपका इतना आपस में विरोध है?

? (व्यवधान)

**माननीय अध्यक्ष :** कृपया माननीय सदस्य को बोलने दीजिए ।

? (व्यवधान)

PROF. SOUGATA RAY (DUM DUM): Sir, I beg to oppose the introduction of the Income-Tax Bill, 2025. ? (*Interruptions*) The Income-tax Act, 1961 has been serving its purpose while it was amended every year. ? (*Interruptions*) The amendments were the result of the Government's decisions. In a new Bill, they will only have to suffer the same fate as the Government introduced the amendments in new words? (*Interruptions*) No new Bill needs to be introduced because the present one has a complex language. ? (*Interruptions*) The logic is that because of complex language there will be increasing percentage of compliance cannot hold. ? (*Interruptions*) The basic structure of the income tax remains the same because of its very nature, and no purpose would be served by introducing a new Income-Tax Bill to help tax administration? (*Interruptions*)

Sir, the new law has 622 pages, 526 Sections, 26 Chapters and 16 Schedules. ? (*Interruptions*) Is this a simple law? ? (*Interruptions*) The old law had 298 Sections and 135 Schedules. ? (*Interruptions*) So, there is no simplification. I oppose the introduction of the Bill.

#### **14.12 hrs**

*At this stage S/Shri Kalyan Banerjee, Dharmendra Yadav, Imran Masood and some other hon. Members came and stood on the floor near the Table.*

**SHRIMATI NIRMALA SITHARAMAN:** Sir, with your permission, three Members have mentioned about their objections to the introduction of this Bill. I would like to say that actually Shri N.K. Premachandran's objection does not seem to be correct at all, and that is also mentioned in my introductory remarks. The Income-Tax Act was originally enacted in 1961, and it came into effect in 1962. At that time, it had only 298 sections. That is correctly referred. But then, as time went by, year after year, many more sections were added. As it stands today, there are 819 sections. From those 819 sections, we are bringing it down to 536 sections. So, he should look at what it is today rather than what it was in 1961. So, on that objection, I do not think he is right. He should understand where the law is today and where it has been reduced.

Secondly, Shri Manish Tewari's argument was this. Sections are more now rather than when it was in 1961. That is a point. That I have answered. Then, 4000 amendments have been made from 1961. All those are being looked at now and being reduced now. So, Shri Manish Tewari's core argument that it contains 536 clauses and has also more number of amendments now, I think that he has not even looked into the papers, I am sorry to say. So, it cannot be sustained. Shri N.K. Premachandran's statement about objects and reasons being different is also not correct. I can explain in detail the objects and reasons when we will take it up for discussion. But it cannot be sustained as an objection.

Thirdly, coming to Prof. Sougata Ray's comment regarding the philosophy and also the number of words, and so on, he is thinking that it is only a mere mechanical change. It is not a mechanical change. Substantial changes are being made. The number of words has come down by half. Where there were five-and-a-half lakh words, now it has come down by half. Sections have come down. Chapters have come down. It is in plain simple English and in plain simple Hindi. ? (*Interruptions*) Therefore, these are not sustainable.

माननीय अध्यक्ष : प्रश्न यह है :

कि आय-कर से संबंधित विधि को समेकित करने और उसका संशोधन करने और उसका संशोधन करने वाले विधेयक को पुरः स्थापित करने की अनुमति प्रदान की जाए ।?

प्रस्ताव स्वीकृत हुआ ।

? (व्यवधान)

SHRIMATI NIRMALA SITHARAMAN: Sir, I introduce the Bill.

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माननीय अध्यक्ष : आप किस बात के लिए ?ना? कह रहे हैं, यह आपको पता नहीं है ।

? (व्यवधान)

**14.15 hrs**