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Title: Regarding Undisclosed Foreign Income and Assets (Imposition of Tax) Bill, 2015, as a Money Bill.

SHRI DEEPENDER SINGH HOODA (ROHTAK): Madam, we had given a notice on this Bill....(*Interruptions*)

HON. SPEAKER: Yes, you have given your notice. Now, I will give the ruling.

SHRI DEEPENDER SINGH HOODA : Madam, the notice we have given is in relation to whether this Bill be treated as a Money Bill or a Finance Bill....(*Interruptions*). We know that we do not have an authority to challenge you. Whatever ruling you give is final. But I think what the Government has done in this case is actually improper, if you look at the Statutes of the Constitution, if you look at the Articles of the Constitution where Money Bill and Finance Bill are defined.

As per Article 110 of the Constitution, a Bill is deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters, namely imposition, abolition, remission, alteration or regulation of any tax. Whereas a Money Bill deals solely with the matters specified under Article 110(1) of the Constitution, a Finance Bill does not exclusively deal with all or any of the matters specified under the said Article. That is to say that it may contain some other provisions also.

A Money Bill contains only those provisions. The only way the Government can justify this Bill to be a Money Bill is to say that the penal course in the prosecution element that is included in the Bill is included in the definition of 'incidentals' along with the imposition of taxes because 'incidentals' is allowed. But otherwise there is no way that the Government can justify this Bill as a Money Bill. The Government has to concede that this Bill is a Financial Bill as defined under Article 117 (1) of the Constitution because that is what the Constitution says.

The Constitution-makers, when they made this provision in Article 117 (1) foresaw a situation in which a Bill which is very similar to a Money Bill but which has some other elements also. This is a huge penal element involved in it. There are associated elements in the Money Laundering Act and the FEMA also which are going to be a part of this entire piece of legislation. That is why the Constitution provides for this particular Article, because under this Article this Bill can be sent to a Joint Committee for more legislative scrutiny. In this case, within the laws of criminal jurisprudence, it would have us send such a Bill with such heavy penal and prosecution impositions to be subjected to higher level of legislative scrutiny. That is why this Article is provided for a kind of Money Bill which has certain other elements also. So, I would like to urge upon you and through you the Government to reconsider treatment of this Bill as a Money Bill. This is a very important piece of legislation. You use Article 117 of the Constitution which will ensure that this Bill will be put to more legislative scrutiny by sending it to a Joint Committee. That is one request to you. ...(*Interruptions*)

HON. SPEAKER: Hon. Members, please sit down.

SHRI DEEPENDER SINGH HOODA : Madam, I think the Minister wants to say something. ...(*Interruptions*)

HON. SPEAKER: In his speech, he will also explain the things.

...(*Interruptions*)

HON. SPEAKER: It is not necessary that everybody should speak. Do you have anything different to say?

SHRI BHARTRUHARI MAHTAB (CUTTACK): Yes, but it is related to it. ...(*Interruptions*)

HON. SPEAKER: I will give a ruling on this.

SHRI BHARTRUHARI MAHTAB : He is asking for sending it to the Standing Committee. ...(*Interruptions*)

HON. SPEAKER: He has that it is not a Money Bill.

SHRI E. AHAMED (MALAPPURAM): The matter raised by Shri Hooda is also a matter of concern for us. â€¦ (*Interruptions*)

HON. SPEAKER: You will have to wait for only one minute.

SHRI BHARTRUHARI MAHTAB: This is a new Bill.

माननीय अध्यक्ष : महताब जी, मैं पढ़ते उनकी बातों पर कुछ रूलिंग दे दूँ, फिर आप बोलें तो बेहतर होगा।

SHRI DEEPENDER SINGH HOODA: Madam, the Minister may reply. ...(*Interruptions*)

HON. SPEAKER: Shri Deepender Singh Hooda has given a letter.

...(*Interruptions*)

HON. SPEAKER: While speaking, he can respond to whatever rest is there.

...(*Interruptions*)

HON. SPEAKER: Just now, for the Money Bill part only, whatever I am saying is this.

...(*Interruptions*)

SHRI DEEPENDER SINGH HOODA: On that point, let the Minister reply. ...(*Interruptions*)

