[Shri K. R. Ganesh]

The Delhi Administration reviewed the position in this context and found that there were nearly 374 such appointments which had been given retrospective effect. It was also found that in about 5.55 lakh cases assessments have been framed by such officers and a demand of Rs. 15.25 crores (both under the local Sales Tax Act and Central Sales Tax Act) was created by them. The Assistant Commissioners of Sales Tax likewise appointed and exercising appellate jurisdiction have disposed of over 32 thousand appeals since 1st November, 1951 when the liability to pay tax under the Act commenced. Under the law, the dealers, on whom assessments have been made by officers not validly appointed, can challenge them within a priod of three years from the date of an adverse judicial pronouncement. Such assessments can also be challenged by dealers in the course of recovery proceedings. In case the refunds of tax already collected were to be allowed as a result of any adverse judicial pronouncement, it would, apart from creating serious inroads to the resources position of the Government, have resulted in an unitended benefit to the dealers and not to the purchasers as the former would have already reimbursed to themselves, the sleas tax from the purchasers. With the approval of the Executive Council, the Delhi Administration moved the Government of India for the immediate promulgation of an Ordinance to rectify the defect.

The Ordinance title the Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Ordinanc, 1971 promulgated by the President on 18th May, 1971 validates appointments of the Officers concerned and the proceedings taken by such officers under the aforesaid Bengal Act and the Central Sales Tax Act, 1956. The need for validating the proceedings under the latter Act has arisen because the administrative authoritis under both the Acts are the same.

The present Bill seeks to replace the above Ordinance by an Act of Parliament. I request the House to unanimously accept the Bill.

14.59 hrs.

PARLIAMENT (PREVENTION OF DISQUALIFICATION) AMENDMENT* BILL (*Amendment of section* 3)

SHRI N. SREEKANTAN NAIR (Quilon) : Sir, I move for leave to introduce a Bill further to amend the Parliament (Prevention of Disqualification) Act, 1959.

MR. DEPUTY SPEAKER : The question is :

"That leave be granted to introduce a Bill further to amend the Parliament (Prevention of Disqualification) Act, 1959."

The motion was adopted.

SHRI N. SREEKANTAN NAIR : Sir, I introduce the Bill.

---

15 hrs.

CONSTITUTION (AMENDMENT) BILL (Amendment of article 74)

DR. KARNI SINGH (Bikaner) : I beg to move for leave to introduce a Bill further to amend the Constitution of India.

MR. DEPUTY--SPEKER : The question is :

"That leave be granted to introduce a Bill further to amend the Constitution of India."

The motion was adopted

DR. KARNI SINGH : I introduce the Bill.

AGE RELAXATION (SERVICES) BILL*

SHRI B. K. DASCHOWDHURY (Coochbehar) : I beg to move for leave to introduce a Bill to provide for relaxation of age for entry in to public services in certain cricumstances.

---

*Published in the Gazette of India Extraordinary Part II, Section 2, dated 11.6.71.