

ANNUAL REPORT OF DEPOSIT INSURANCE CORPORATION, AND AUDIT REPORT (CIVIL) 1969 AND APPROPRIATION ACCOUNTS (CIVIL) 1967-68 (HINDI VERSIONS)

(ii) EVIDENCE

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI VIDYA CHARAN SHUKLA) : (1) I beg to re-lay on the Table a copy of the Report (Hindi and English versions) on the working of the Deposit Insurance Corporation, Bombay, for the year ended the 31st December, 1969 along with the Audited Accounts, under sub-section (2) of section 32 of the Deposit Insurance Corporation Act, 1961. [*Placed in Library. See No. L.T.-3893/70*]

SHRI S. S. KOTHARI : I beg to lay on the Table a copy of the Evidence given before the Joint Committee on the Bill to determine the conditions of service of the Comptroller and Auditor-General of India and to prescribe his duties and powers and for matters connected therewith or incidental thereto.

(2) I beg to lay on the Table—

(i) A copy of the Audit Report (Civil) 1969 (Hindi version) under article 151(1) of the Constitution read with sub-section 3 (ii) of section 3 of the Official Language Act, 1963.

(ii) A copy of the Appropriation Accounts (Civil) 1967-68 (Hindi version). [*Placed in Library. See No. LT—4270/70*]

12.27 $\frac{1}{2}$  hrs.

PETITION RE. INCLUSION OF CERTAIN CASTES IN THE LIST OF SCHEDULED CASTES OF ANDHRA PRADESH

MR. SPEAKER : Now, presentation of petition. Shri Tenneti Vishwanatham.

SHRI TENNETI VISWANATHAM (Visakhapatnam) : I beg to present....

SHRI S. M. BANERJEE (Kanpur) : May I make one submission ?

MR. SPEAKER : This is presentation of petition. Is the honourable member opposing it ?

SHRI S. M. BANERJEE : I am not opposing it. Kindly hear me.

MR. SPEAKER : Kindly allow him to present it.

SHRI TENNETI VISWANATHAM : At the outset, I would like to submit that there is a correction to be made in the Order paper; instead of the word 'tribes' it should be 'castes'.

I beg to present a petition signed by Shri Nollu Appala Raju and others for inclusion of certain castes in the list of Scheduled Castes of Andhra Pradesh.

SHRI S. M. BANERJEE : May I submit that ; . .

MR. SPEAKER : He has presented the petition. What does the Hon. member want ?

12.27 hrs.

COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) BILL

(i) REPORT OF JOINT COMMITTEE

SHRI S. S. KOTHARI (Mandsaur) : I beg to present the Report of the Joint Committee on the Bill to determine the conditions of service of the Comptroller and Auditor General of India and to prescribe his duties and powers and for matters connected therewith or incidental thereto.

SHRI S. M. BANERJEE : Kindly hear me. My submission is connected with this ..

MR. SPEAKER : I am not going to allow every little thing. Let him sit down. Nothing that he says will go on record, because he is not speaking with my permission.. ...

SHRI S. M. BANERJEE : Without hearing me, how can you decide ?.....

MR. SPEAKER : I am not going to allow him.

SHRI S. M. BANERJEE : He has presented a petition. A Bill on that subject is coming up before us...

MR. SPEAKER : I cannot allow him on everything every time...

SHRI S. M. BANERJEE : There is a Bill coming up...

MR. SPEAKER : He could meet me in my Chamber and tell me what objection he has. He cannot get up in this manner and go on speaking...

SHRI S. M. BANERJEE : My submission is perfectly relevant. I do not know why you are showing your anger towards me for nothing...

MR. SPEAKER : Everybody has to conform to the rules.

SHRI S. M. BANERJEE : I rise on a point of order. Kindly hear my point of order...

MR. SPEAKER : No point of order now.

SHRI S. M. BANERJEE : Kindly read the Bill. But you never read it; you never read the Order Paper...(*interruptions*)

SHRI P. K. DEO (Kalahandi) : He should withdraw the remark 'You never read the Order Paper'. It is an aspersion on the Chair. If he does not withdraw it, it should be expunged.

SHRI RANDHIR SINGH (Rohtak) : This is most objectionable.

श्री रवि राय (पुरी) : अध्यक्ष महोदय, रिलेवेंट प्वाइंट है जरा आप सुन लीजिये । इस में सिर्फ एक प्रक्रिया का सवाल है इसलिए मेहरबानी करके सुन लीजिये । जैसा मैंने कहा इसमें थोड़ा प्रक्रिया का सवाल है.....

MR. SPEAKER : I am not allowing him. The Hon. Member's behaviour is so rude. I am not allowing him. This is very rude behaviour.

SHRI P. K. DEO : The offensive remark he has made is not just against you, it is against the House. It should be expunged.

SHRI S. M. BANERJEE : On a point of order.

MR. SPEAKER : I am not going to allow it, whatever be the procedure.

SHRI S. M. BANERJEE : Rising to a point of order is my right.

SHRI RANDHIR SINGH : The Chair must be obeyed.

MR. SPEAKER : Unless he withdraws it, I am not going to listen to his point of order.

SHRI S. M. BANERJEE : What have I said ?

SHRI P. K. DEO : He said "You never read the Order Paper".

SHRI S. M. BANERJEE : "You have not read the Order Paper"—that was what I said.

MR. SPEAKER : Unless he withdraws it, there is no question of allowing him to raise any point of order.

श्री रवि राय : आप उन को अलाऊ न करें, लेकिन हमारी बात सुन लें । मैं प्रक्रिया पर बोलूंगा । सवाल यह है कि आप अजेंडा पेपर का 10 नम्बर का आइटम देख लीजिये । श्री विश्वनाथन ने जो पिटिशन पेश किया है उसके मुतालिक श्री बनर्जी का यह प्वाइंट

था कि आज हम लोग इस पर बहस कर रहे हैं कि शेड्यूल्ड ट्राइब्ज और शेड्यूल्ड कास्ट्स में कौन-कौन सी ट्राइब्ज और कास्ट्स आ रही हैं। इसलिये पिटिशन का उद्देश्य उससे पूरा हो जायेगा।

SHRI S. M. BANERJEE : That was my point.

MR. SPEAKER : Let me know which Order Paper I have not studied. He must withdraw it or withdraw from the House.

SHRI K. N. TIWARI (Bettiah) : Otherwise, it must be expunged.

SHRI S. M. BANERJEE : I have withdrawn that word. Now please hear my point of order.

MR. SPEAKER : The general practice is that in such cases at the introduction stage of Bills and so on, we normally give their names, as Shri S. C. Jha sometimes had wanted to make some points thereon. When papers come to me, Office always writes about these things. This is just a presentation of petition. No such practice has been followed here. If there is anything, the Hon. Member could write to the Speaker later on and then we can lay down a procedure. Or he should have informed me earlier on this subject so that I could have come prepared for it. This is just presentation of a petition. No member has ever raised any objection. If any member wanted to, he should have given advance notice.

SHRI S. M. BANERJEE : On a point of order.

MR. SPEAKER : I am not allowing it.

SHRI S. M. BANERJEE : I have withdrawn whatever I have said; I have withdrawn my remark 'You have not read the Order Paper' which had been wrongly interpreted to you by this ex-Maharaja.

MR. SPEAKER : If any Hon. Member invites my attention to something which has happened, no member can decry him as an ex-Maharaja. After his withdrawal of that remark, I thought it was cleared up;

but now he is casting aspersions on him. I do not like it—what is his point of order ?

SHRI S. M. BANERJEE : My point of order relates to item 10—presentation of petition. I never wanted to object to that. I only wanted to say that by item 10 he is presenting a petition for inclusion of certain castes in the list of Scheduled Castes in Andhra Pradesh. There is already item 12 and Shri Hanumanthaiya is to move the Bill to provide for inclusion in, and exclusion from, the lists of Scheduled Castes and Scheduled Tribes certain castes and tribes. Once petition goes to the Petitions Committee, they will take their time; meanwhile, this Bill will be moved and passed and the castes suggested in the petition will be omitted from the Bill. So I wanted to suggest that the Petitions Committee should straightway suggest its inclusion or the Government should include the castes mentioned in the petition in the Bill.

SHRI P. K. DEO : I oppose the point of order. When a point of order is raised, it is the property of the House and any other member has the right to oppose it. The submission of a petition to the supreme legislative body of the country is the fundamental right of every citizen. How can his right to be exercised through his representative here be denied ?

SHRI S. M. BANERJEE : I never objected to that.

SHRI P. K. DEO : He is opposing it. In the USSR, it may be possible. But in this country, so long there is a democracy, you will have to uphold the fundamental right of every citizen to present a petition to Parliament.

You will have to recognise the fundamental right of a citizen to present a petition. Mr. Viswanatham should be given full right to present his petition. Irrespective of time, whenever petitions come, they have to be presented.

अध्यक्ष महोदय : जो भी लोग बाहर से आते हैं वह मेरे साथ बड़ी हमदर्दी करते हैं और कहते हैं कि बड़ी जबरदस्त पार्लियामेंट

[अध्यक्ष महोदय]

है। लेकिन मैं आपसे यकीन के साथ कह सकता हूँ कि इस तरह से पार्लियामेंट नहीं चल सकती कि जिसकी मर्जी हो खड़ा हो जाये और जब जो चाहे कहता चला जाये। यह बात गलत है।

By the presentation of the petition, heavens have not fallen. It is a petition, they have the right to present it. To that you object and then you change your objection to a point of order, and you accuse the Speaker also on these minor matters. You try to intimidate the Speaker.

मैं भी बड़ा ढीठ स्पीकर हूँ कि मेरी रोज बेइज्जती होती है फिर भी यहाँ बैठा हूँ। मैं अक्सर सोचता हूँ कि.....

श्री अटल बिहारी वाजपेयी (बलरामपुर):  
ऐसा न कहिये।

अध्यक्ष महोदय : आपने मुझको इतना थिक स्किन्ड बना दिया है इस चेयर पर बैठ कर, लेकिन यह बहुत बुरी बात है कि जिसकी मर्जी जो चाहे कहता चला जाये कि आपने यह नहीं पढ़ा, आपने यह नहीं किया। अगले दिन भी इसी तरह से चल रहा था। The dignity and decorum of the Chair are your own, not mine.

12.37 hrs.

TAXATION LAWS (AMENDMENT)  
BILL—contd.

SHRI S. S. KOTHARI (Mandsaur) :  
On account of the rise in prices and inflationary conditions, the common people in this country and the middle classes have been very hard hit. With every Budget, fresh taxation is added, and it becomes more difficult for them. Therefore, I would submit that the tax-free limit should be increased to Rs. 6,000. This is an emi-

nently reasonable proposal, and I hope that the Government and the Minister will very seriously consider it. Its prices continue to rise, the real value of the tax-free limit goes down; the limit, therefore, should be increased to Rs. 6,000.

Because of the large number of small cases that the ITOs have to deal with, they are not able to devote sufficient time to the bigger cases. Therefore, if the exemption limit is increased, the ITOs would have more time to concentrate on the bigger assessee, among whom probably evasion is more prevalent than among the smaller assessee.

Besides, in the case of the small assessee, the ITOs make disallowances indiscriminately and add say Rs. 200 on one item and Rs. 500 on another item. The consequence is that unnecessarily the assessee's burden increases. In view of this, I believe that instructions should be issued to the ITOs that additions should not be made unless they are actually justified.

I would like to refer to one clause in this Bill where the Select Committee has provided that the ITOs may not call the assessee, but may just make the assessment on the basis of his return. Probably the idea is to give power to the ITO to dispose of cases without referring to the assessee. If the ITO is given power to disallow certain items without referring to the assessee it is great injustice to the assessee; I think there should not be any add-backs to which the assessee may have any objection.

In another provision, the penalty provided for non-filing of income-tax returns is rigorous imprisonment. Suppose some collegues of the Hon. Minister forgets to file a return, is he going to prescribe rigorous imprisonment? This is not fair; failure to file a return should not entail this punishment. If a petty trader or some other person with an income of Rs. 6,000 or Rs. 10,000. not conscious of all these liabilities does not file a return, according to this provision, he is liable to rigorous imprisonment. This is a harsh provision. This punishment may be justified in the case of those who evade large amounts, not for failing to file the return.