

[ श्री रामश्रवतार शास्त्री ]

कहा जाता है कि बंगलौर के ईस्ट एंड वेस्ट होटल का मालिक हाजी मस्तान है। मैं जानना चाहता हूँ कि क्या सरकार ने इस बात की जांच-पड़ताल की है कि वह होटल किस का है। अगर सचमुच में हाजी मस्तान या किसी भी अन्य स्मगलर से उस का ताल्लुक है, तो सरकार उस होटल को अपने कब्जे में क्यों नहीं कर लेती है? सरकार को उस होटल पर कब्जा करना चाहिए।

बिहार में सरकार के अफसर गड़बड़ करते हैं। मैं इस बारे में एक-आध दफा पत्र भी लिख चुका हूँ। सरकार को उन पर अंकुश लगाना चाहिए। नेपाल से बहुत सा सामान हमारे यहां आता है। आप चल कर ट्रैन में देखिये कि लोग कपड़ा बगैरह बेचते रहते हैं। कोई बंदिश नहीं है। बिहार और नेपाल के बार्डर पर हमारे देश से चावल और कपड़े आदि बहुत सी चीजों की स्मगलिंग होती है। इस को रोकने के लिए सरकार ने क्या व्यवस्था का है। इस आपातकालीन स्थिति के दौरान सरकार ने उस क्षेत्र के कितने अफसरों को पकड़ा है या उन को चुस्त-दुरुस्त किया है, ताकि वे सीमा की ठीक तरह से हफ़ाजत कर सकें? नेपाल के स्मगलर हमारे देश में और हमारे देश के स्मगलर नेपाल में दुकान खोलें हुए हैं और उन दोनों में पारस्परिक सम्बन्ध है। उन दुकानों पर कब्जा किया जाना चाहिए। तभी सरकार स्मगलिंग को खत्म कर सकती है।

**SHRI PRANAB KUMAR MUKHERJEE:** Sir, in fact, the hon. Member has given some information and I have taken note of it. Regarding the Indo-Nepal border, we are fully aware of the problem and a central collectorate has been created. We are making a constant review to see that the smuggling activities are reduced.

**MR. CHAIRMAN:** The question is: "That the Bill be passed."  
The motion was adopted.

17.54 hrs.

## FINANCE (AMENDMENT) BILL, 1975

THE MINISTER OF FINANCE  
(SHRI C. SUBRAMANIAM): Mr.  
Chairman, Sir, I beg to move:

"That the Bill to amend the Finance Act, 1975, be taken into consideration."

Sir, in her broadcast to the nation on July 1, 1975, the Prime Minister had announced Government's decision to raise the exemption limit for income-tax from Rs. 6000/- to Rs. 8000/- I have brought forward this Bill to implement this decision.

The Bill seeks to replace the rate schedules in Finance Act, 1975, applicable in the case of individuals and Hindu undivided families for the purposes of reduction of income tax at source from 'Salaries' and payment of advance tax during the financial year 1975-76.

Under the existing rate schedule applicable in the case of individuals and Hindu undivided families, either than those having at least one member with taxable income exceeding the exemption limit, the rate of income-tax on the first slab of income upto Rs. 6,000 stands at nil, on the slab of Rs. 6,001 to Rs. 10,000 at 12 per cent and on the slab of Rs. 10,001 to Rs. 15,000 at 15 per cent. Under the new rate schedule, the rate of income-tax on the 1st slab of income upto Rs. 8,000 is proposed to be fixed at nil. In order to moderate the extent of the benefit accruing to tax payers in higher income brackets by reason of the exemption limit being raised from Rs. 6,000 to Rs. 8,000 the rate of income tax on the new slab of Rs. 8,001 to Rs. 15,000 is being fixed at 17 per cent. The effect of the proposed changes will be that while a tax payer having taxable income of Rs. 8,000 will get a relief of

Rs. 264, the benefit will get gradually reduced in the case of persons with taxable income exceeding Rs. 8,000 and will be only Rs. 44 in the case of persons having taxable income of Rs. 15,000 or more.

Hindu undivided families having at least one member with taxable income exceeding Rs. 6,000 are charged to tax at higher rates as compared to individuals. The rates of income tax in the case of such Hindu undivided families on the income in any slab are the same as those in the case of individuals on the next higher slab. In view of the modifications proposed in the rate schedule applicable in the case of individuals, the Bill seeks to make two changes in these provisions. Firstly, the higher rates of income tax are proposed to be made applicable in the case of Hindu undivided families having at least one member with taxable income exceeding Rs. 8,000. Secondly, the rate of income tax on the first slab of income upto Rs. 8,000 is proposed to be fixed at nil and on the new slab of Rs. 8,001 to Rs. 15,000 at 20 per cent.

The scheme of partially integrated taxation of non-agricultural income with income derived from agriculture is currently applicable in the case of individuals and Hindu undivided families, who have no-agricultural income exceeding Rs. 6,000. With the raising of the exemption limit, the Bill seeks to provide that this scheme will apply in the case of taxpayers who have non-agricultural income exceeding Rs. 8,000.

No change has been proposed in the rate of schedules for charging income-

tax for the assessment year 1975-76, that is, in respect of incomes earned during the financial year 1974-75 or any other corresponding account year. The proposed changes will result in a loss of revenue of about Rs. 21 crores in a full year and about Rs. 12.6 crores during the financial year 1975-76.

The proposed modifications in the rate schedules will result in a slight reduction in the liability for payment of advance tax during the current financial year, necessitating a revision of the advance tax notices already issued by the Income Tax Officers. As the revision of these notices would have thrown up considerable administrative work, the Bill seeks to provide that these advance tax notices will have effect as if they had been revised on the basis of the new rate schedules. The excess amount of advance tax, if any, paid by a taxpayer in an instalment due on the 15th June 1975 will be adjusted against the amount payable in the next instalment due on the 15th September, 1975.

The raising of the exemption limit will provide some relief to taxpayers in the lower and middle income brackets and I am confident that the Bill will receive the unanimous support of the House. I move.

MR. CHAIRMAN: Motion moved:

"That the Bill to amend the Finance Act, 1975, be taken into consideration".

*The Lok Sabha then adjourned till Eleven of the Clock on Thursday, July 24, 1975/Sravana 2, 1897 (Saka )*