

MR. DEPUTY-SPEAKER: The question is:

"That the Bill be passed."

*The motion was adopted.*

15.40 hour.

[SHRI ISHAQUE SAMEHALI in the Chair]

# DELHI SALES TAX (AMENDMENT AND VALIDATION) BILL

THE MINISTER OF STATE IN-CHARGE OF THE DEPARTMENT OF REVENUE AND BANKING (SHRI PRANAB KUMAR MUKHERJEE): I beg to move :

"That the Bill to amend retrospectively the law relating to sales tax as in force in the Union territory of Delhi during a past period and to validate taxes on the sale or purchase of certain goods during such period, be taken into consideration."

By a notification issued by the Ministry of Home Affairs on 28th April, 1951, under section 2 of Part "C" States (Laws) Act, 1950 [later on named as Union Territories (Law) Act, 1950, after Delhi became a Union Territory], the Bengal Finance (Sales Tax) Act, 1941, was extended to the Union Territory of Delhi with certain modifications. The aforesaid Act of 1941 has since been repealed by section 73 of the Delhi Sales Tax Act, 1975, with the usual saving provisions. Sub-section (2) of section 6 of the 1941 Act, as extended, required a notice of not less than three months to be given before any notification to add or to omit from or otherwise amend the Schedule appended to the Act was issued. The above notification of 28th April, 1951, was subsequently amended on four different occasions by notifications issued by the Ministry of Home Affairs. The last such notification of 7th December, 1957, amended the aforesaid sub-section (2) of section 6 of the Act, as extended, so as to replace the expression "not less than three months' notice" by the expression "such previous notice as it consider reasonable." The result of

this amendment was that it was not necessary for the Government to give three months' notice of its intention to amend the Schedule and the amendment of the Schedule could be undertaken by giving a reasonable notice which need not be of three months.

Under the amended section 6(2) several notifications were issued by the Ministry of Home Affairs which amended the Schedule appended to the Act.

The Part "C" States (Law) Act, 1950, did not contain any provision for laying of notifications issued under section 2 of that Act, before Parliament. Similarly, there was no provision in the Bengal Finance (Sales Tax) Act, 1941, as extended to Delhi, for laying before Parliament, notifications issued under sub-section (2) of section 6 of that Act. Accordingly none of the above notifications were laid before Parliament. In the circumstances, the question of these notifications being scrutinised at any time by the Committee on Subordinate Legislation of this House did not arise.

The vires of the notification of 7th December, 1957, aforesaid was challenged through writ petitions in the Delhi High Court. While a single Judge of the Delhi High Court allowed the petitions, the Division Bench dismissed the petition on appeal. The matter came up in appeal before the Supreme Court in the case of Lachminarayan vs. Union of India and others.

The Supreme Court ruled in this case that the notification dated 7th December, 1957, was beyond the powers conferred on the Central Government by section 2 of the Part C States (Laws) Act, 1950 and, therefore, the notifications in question which were issued under the amended section 6(2) of the Bengal Finance (Sales Tax) Act, 1941, as applicable to Delhi, without complying with the mandatory requirement of not less than three months notice, enjoined by section 6(2) of the Act, were also in-

[Shri Pranab Kumar Mukherjee]

valid and ineffective. The view taken by the Supreme Court was that the power conferred by section 2 of the Union Territories (Laws) Act, 1950 to make restrictions and modifications in the enactment sought to be extended is not a separate and independent power. It is an integral constituent of the power of extension. It cannot be exercised apart from the power of extension. The power exhaust itself on extension of the enactment. It cannot be exercised repeatedly or subsequently to such extension. It cannot be exercised only once simultaneously with the extension. Further, the power cannot be used for a purpose other than that of extension. In the exercise of this power only such restrictions and modifications can be validly engrafted in the enactment sought to be extended, which are necessary to bring it into operation and effect in the Union Territory. Modifications which are not necessary for or ancillary and subservient to the purpose of extension are not permissible. Only such modifications can be legitimately necessary for such purpose as are required to adjust, adapt and make the enactment suitable to the peculiar local conditions of the Union Territory for carrying it into operation and effect. The words "restrictions and modifications" in section 2 of the Union Territories (Laws) Act, 1950 do not cover such alterations as involve a change in any essential features of the enactment or the legislative policy built into it.

In view of the aforesaid judgment of the Supreme Court, notifications that amended the original extension notification of 28th April, 1951 as also the notifications issued under the amended section 6(2), which modified the schedule to the Act, are bad and are required to be validated. Further, it may be possible to advance the argument that some of the modifications made in the Act by the extension notification of 28th April, 1951 (particularly the substitution of the

schedule to the Act by a new schedule) are not valid as being beyond the limits of permissible modifications. In the case before the Supreme Court, the court did not allow a similar argument to be raised on a technical ground, namely, that it was not raised in the original pleadings. It appears desirable to avail of the present opportunity to make a suitable provision for avoiding scope for any such argument being raised in any future case.

Sir, the aforesaid judgment of the Supreme Court was delivered on the 25th November, 1975. The Commissioner, Sales Tax, Delhi, approached the Central Government for undertaking a legislation in the form of an Ordinance to cure the defects pointed out in the judgment. It was considered necessary to collect relevant factual data about the likely refund which would have to be allowed by the Delhi Administration in case the validating legislation, which was required for the purpose, was not enacted. Details of all the notifications which were to be validated had to be collected. The effect of the judgment on any other legislations extended to Union Territories under section 2 of Part C States Laws Act, 1950 was also to be examined. It was also felt that legislation by Ordinance was not desirable in respect of taxation matters like this, particularly when it required validation of actions taken in the past. The Delhi Administration was, therefore, advised to collect the required data and to forward a Bill for enactment by Parliament. They were also advised to place the Bill before the Metropolitan Council of Delhi, as required by the Delhi Administration Act, 1968. All these processes including discussions between administrative Ministries and the Delhi Administration inevitably took time. The Bill in the form in which it could be placed before the Metropolitan Council was finalised in April, 1976. The Administration informed the Central Government on 4th June, 1976 that the Bill has been recommended by the

Metropolitan Council and the Executive Council of Delhi has approved it. The Administrator, Delhi has also seen the Bill. While forwarding the Bill, the Delhi Administration stressed that if the validating legislation was not enacted, they would be required to refund the taxes already collected to the tune of Rs. 40 crores.

If the refund of taxes already collected was allowed to be made, the benefit of such refund would have accrued to the dealers and not to the purchasers from whom the tax would have been recovered already by such dealers.

In view of the above position, the Government decided on 29th June, 1976, to enact a legislation in the current Session of Parliament to cure all the defects. The Bill before the House seeks to achieve the following objectives :—

- (i) The notification of 28th April, 1951, which extended the Bengal Finance (Sales Tax) Act, 1941, to the Union Territory of Delhi with certain modifications, as also the other notifications which amended the aforesaid extension notification of 28th April, 1951, shall be deemed to have been and to be a law enacted by Parliament on the date on which each of such notifications was published in the Gazette of India;
- (ii) Sub-section (2) of section 6 of the Act as extended to Delhi would be modified so as to retrospectively do away with the requirement of previous notice; and
- (iii) Validation of action taken in the past on the basis of notifications issued under the said section 6(2).

I would like to reiterate that the Bill seeks only to cure the legal defects

which were pointed out in the judgment of the Supreme Court. It does not create any new charge or liability under the Bengal Finance (Sales Tax) Act, 1941, as extended to Delhi which, as stated earlier, has since been repealed by the Delhi Sales Tax Act, 1975, enacted by Parliament and brought into effect from 21st October, 1975. The Bill merely seeks to restore and confirm the position obtaining during the past period.

There have been precedents when retrospective-validating legislation had to be enacted. In the case of Delhi itself, the Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Act, 1971, was enacted in June, 1971, when the appointment of officers for assisting the Commissioner of Sales Tax, Delhi, was challenged before Delhi High Court as not being in accordance with section 3 of the Bengal Finance (Sales Tax) Act, 1941, as extended to Delhi. It validated all appointments made from the commencement in 1951 of the Bengal Finance (Sales Tax) Act, 1941, as extended to Delhi, as also all assessments, etc., made by officers so appointed, from that time. The Central Sales Tax (Amendment) Act enacted in 1969 also amended the principal Act retrospectively from 1-10-1958 and validated the collections made between 1-10-1958 and 9th June, 1969 (the date of commencement of the Amendment Act) when the Supreme Court interpreted the provisions of the law in a manner different from the original intentions of such law.

Sir, I trust that the House will unanimously accept the Bill.

MR. CHAIRMAN: Motion moved:

"That the Bill to amend retrospectively the law relating to sales tax as in force in the Union territory of Delhi during a past period and to validate taxes on the sale or purchase of certain goods during such period, be taken into consideration."

Mr. Hari Singh

श्री हरी सिंह (बुर्जा) : हम दिल्ली सेल्स टैक्स एम्प्लॉयड बिल पर बिचार कर रहे हैं। सभापति आपका सही भाति ज्ञात होगा कि सर्वो नारायण द्वारा दावर केस के सम्बन्ध में सुप्रीम कोर्ट ने जो जजमेंट दिया उसने एक बड़ी ही विषम स्थिति पैदा कर दी थी दिल्ली में सेल्स टैक्स के सम्बन्ध में। इनसे एक विचित्र मामला के सामने पैदा हो गई थी। इन कानून की धाराओं और उन धाराओं के लागू करने के सम्बन्ध में विरोधाभास पैदा हो गया।

आप तो जानते हो कि दिल्ली भारत की राजधानी है। यह भारत के बड़े बड़े शहरों में से एक ऐसा शहर है जिन में करोड़ों रुपये की खरीददारी और बिक्री होती है। यह मोबायल की बात है कि दिल्ली हिन्दुस्तान के बीच में स्थित है। नौ को आस-पास के शहर और मुक्त का हिस्सा है और जो दूर के शहर हैं उन सब का दिल्ली ने बहुत व्यापार बनाया है। यहां के मारकेटिंग ट्रेड से और सब्सिडी का मार्केट बनने लगा है। इन प्रकार दिल्ली का मार्केट देश के अन्य क्षेत्रों के व्यापारियों के लिये टोपे माहट का काम करता है। अगर आप सेल्स टैक्स विभाग के पिछले वर्ष के कार्यों पर गहरा डालें तो पावेंगे कि सेल्स टैक्स विभाग और बिल बहाना ने अच्छा काम किया है। जो साल था उसका हिवाला रख कर सेल्स टैक्स की चोरी करने से दिल्ली के अन्दर और बाहर जो, उन के मालिकाना को पकड़ कर इस विभाग द्वारा केनेस बर्न किये

गये हैं। तो दिल्ली का सेल्स टैक्स विभाग बड़ी मुश्किलों से काम कर रहा है। सेल्स टैक्स के जरिये पिछले दो सालों में जो रकम मिली है उसको 6 गुना रकम दिल्ली में 1976 साल में बहुत हुई है। दिल्ली में सेल्स टैक्स का बारा कोई व्यापारी जमा ही नहीं करता था। कानून को मरवा लेकर तय तय के बड़े कोर्ट में दावर करके इन विवाद के चुनन से बचे रहने से। इस प्रकार सरकारी सेब जनगति को बचा कर हमारे कार्यों में सहायता से।

आप कह सकते हैं कि जो बारा व्यापारियों को सेल्स टैक्स का देव है वह तो देना ही होना, उन में क्या फर्क पड़ता है। लेकिन मैं कहना चाहता हूँ कि अगर कोई व्यापारी हो नाथ ह० सेल्स टैक्स का बचा ने और साल भर के लिये ही बैंक में जमा कर दे तो उन पर 30,000 रु० महसूस व्याज का मिन आवना। और अगर हो नाथ को किसी दूसरे जगह में सवा दे तो मान भर में उर्बा से 4 लाख रु० कमा सकता है। लेकिन इन के विरोध यह भी है कि अगर सरकार के खजाने में सेल्स टैक्स का बारा न पहुँचे तो दिल्ली के विकास की योजनाएँ खटारों में पड़ जायें। दिल्ली में व्यापारी बन बढ़ा चतुर है। बहा इंटरनेशनल मार्केट का बड़ा अच्छा अन्दर पड़ता है क्योंकि आप दुनिया छोटी हो गई है। जो बटना लन्दन में होती है उस का अगर और दिल्ली के व्यापार पर पड़ता है। आज आप ने सबवार में देखा होगा कि लन्दन में मॉने का पाव बहुत गिर रहा है। इस का अगर बहा भी है,

और घास बड़ी भारी लापाव में खोने की खरीद और फरोख्त हुई होगी। इतिवसे दिल्ली मार्केट का रेगुलेट करने के लिये अब तक जो बंगाल का नियम लागू था उस में बहुत सी खामियां थीं। मंत्री जी ने मुब्रीन कोर्ट के जजमेंट को देखते हुए जो संशोधन पेश किया है यह काबिले तारीफ है और हम से पता चलता है कि यह विमान कितना जागरूक है।

आज बहुत से लोग कहते हैं कि भारत में सेल्स टैक्स बहुत अधिक लगा हुआ है। लेकिन आप देखें कि भारत में सेल्स टैक्स की दर जो है वह विश्वमित्र देशों के मुकाबले में चौबई भी नहीं है। यहां पर सेल्स टैक्स के नाम से व्यापारी और खरीददार शॉर्ट कट मारना चाहते हैं। दुकानदार सेल्स टैक्स की रसीद नहीं देना चाहता क्यों कि खरीददार समझता है कि उस का पैसा बचेगा। लेकिन वास्तविकता यह नहीं है। वास्तविकता यह है कि दुकानदार खरीददार को लोभ देकर सेल्स टैक्स का पैसा अपने पाम ही रखता है। वह खरीददार से कहता है कि अगर रसीद लेंगे तो 10 से 20 और सेल्स टैक्स का देना होगा। लेकिन वास्तव में हम तरह से खरीददार का फायदा नहीं हो रहा है बल्कि व्यापारी बड़ी भारी रकम को बचा कर के अपनी जेब में डालना चाहता है। यह जो सेल्स टैक्स चोर हैं, ये नाभायब तत्व हैं। इन्होंने हमारे यहां आर्थिक संकट पैदा करने में बड़ा काम किया है। यों तो युनिज में लोग यह कहते हैं कि राजनीतिक लोग बड़े भ्रष्ट होते हैं, लेकिन आप बड़े गौर से देखें कि हम व्यापारी वर्ग ने सनाज को भ्रष्ट

कर दिया है। इसका सारा धनधा पैते से ही चलता है। व्यापारी जो होता है उसके हर धन्य का पैमाना सिर्फ मरी ही होता है। वह खरीद फरोख्त के काम में, परसनल काम में, घाने-जाने के काम में हर काम में मरी को ही देखता है।

16 hrs.

महापति जी, जो हमारे मंत्री जी ने सेल्स टैक्स का बिज पेश किया है, मैं वाकई में उनका हृदय से आभार प्रकट करता हूं और यह कहना चाहता हूं कि इस सित्तिले में जो बहुत सारे संकट पैदा हो गये थे, वह इन्फ्लेक्शन बिज के लागू करने से हल हो जायेंगे और बहुत सारी खामियां दूर हो जायेंगी, ऐसा मेरा अनुमान है।

आज भी अगर आप बजारों में देखेंगे तो घामशीर पर दो तरह की बहियां व्यापारी वर्ग के यहां भिन्न हैं। अगर कोई खरीददार जागरूक होता है, तो दुकानदार ऐसी रसीद देता है जिसका कि एकाउंट हो सकता है, उसका वह सेल्स टैक्स देता है, वरना अगर देखता है कि खरीददार ऐसा ही है, गरीब आदमी है, अपढ़ है, समझता नहीं है तो ऐसी रसीद देता है कि जिसके कोई मायने ही नहीं होते। अगर कहीं पकड़ में आ जाये तो वह कह देगा कि मैंने तो इसको नहीं दिया है। अफसोस यह होता है कि जितनी सेल्स टैक्स की चोरी होती है, जो घाघलेबाजी होती है, उसमें हमारे अधिकारी वर्ग का भी हाथ रहता है। मैं कहना चाहता हूं कि सेल्स टैक्स के सम्बन्ध में अगर दिल्ली के

[श्री हरो सिंह]

मार्केट को हमारे मंत्री जो रेगुलेट कर दें, घाबरन बना दें, डंड से चलने को प्रवृत्ति पर डाल दें तो हिन्दुस्तान का जो मेल्स टैक्स का कार है, वह घाबरन का काम हो जायेगा।

यह बिल बहुत मायविक है और बहुत भारे संकट और हिन्कोपैलीज जो पड़ा हो गई थी, उनमें यह बड़ा सफल रहेगा। मैं इन बिल का समर्थन नहीं करता हूँ बल्कि मंत्री जी को बचाई भी देता हूँ।

**SHRI D. K. PANDA (Bhanjanagar):**  
The Supreme Court decision has invalidated these notifications and as far as Supreme Court decision is concerned, this was given sometime on 25th of November 1975. Some of these notifications were made under section 2 of the Delhi Sales-tax Act. At that time they should have considered what were the defects. At the High Court level this matter was being contested; both sides gave out their points of view, many points were urged among which they urged for the invalidation of these notifications. What I say is, Government ought to have bestowed their best attention on these points, and they should have brought in these amendments even at that time when the matter was pending in the Supreme Court.

So far as Delhi Sales Tax is concerned, we find that in regard to Hindustan Lever, some of the branch managers and accountants were arrested in connection with sales tax. We now learn that they have been released on bail of Rs. 70,000. We would like to know what the charges were, how they were let off, what were the arrears which they had to pay and so on. All these things should be brought to light because these are multinational corporations and they are creating so many troubles. This offence is concerning sales tax which is only one aspect of the matter.

When they were caught, at least, they should not have been let off.

The House is also not in a position to know as to what types of nefarious activities are being carried on and how they were avoiding the sales tax. If the House had been informed we could also give our suggestions but the House is kept in darkness.

Therefore, I feel that when such multi-national corporations are evading tax, to put an end to this, they must be booked and they must be punished severely. I hope the hon. Minister will also throw some light as to how and why they were released and what were the charges against them? As far as the consumers are concerned, they should be out of the sales tax. Why should they be called upon to pay that for the second time? At the main source, once the sales tax is imposed, then, at the consumer's level, why should they be called upon hundred times to pay that? That should not be done and no sales tax should be imposed.

Now, as far as the amending Bill is concerned it is good. I welcome that Bill because I find that now there is no way out. Really the Government is going to lose Rs. 40 crores. And that money has to be refunded to the private business traders. Therefore, while welcoming this Bill, I would like to say that we should have a comprehensive Bill once the Select Committee on Sales Tax Bill has gone into it. We want that a comprehensive amending Bill has to be thought of. That Bill must be such that it should be comprehensive in nature. It is no use coming every now and then with amendments. We should see that whatever lacunae there are, are plugged. Under the Essential Commodities Act, we have no power given to punish the criminals. The other day, the question was asked and the hon. Minister was saying that under the Income-tax Act, they had no power to deal with them severely. As far as sales tax is concerned, it is the big business, the multi-national corporation Hindustan

Lever—who are benefited and so, if there are lacunae, they should be plugged. Hereafter we should take the necessary care and precaution to see that a comprehensive amendment is brought forward before the House.

SHRI P. V. NAIK (Kanara): Mr. Chairman, Sir, this Bill is welcome, being very limited in scope. The hon. Minister has stated in his statement of objects and reasons that various notifications are being validated. The Delhi Administration will have to allow the claims for the wrong tax collected under the Act. The amount involved will be roughly of the order of Rs. 40 crores. And hence this Bill. The entire statement of objects and reasons could be put in one paragraph that this Bill seeks to give effect to the payment of Rs. 40 crores wrongly collected. The question now emerges as to what has happened since the year 1951.

Be that as it may, on the one side, the Delhi Administration is paying this money and on the other hand if the money were paid immediately, it would not have gone to the people who had actually paid these Rs. 40 crores; namely, the consumers. What I would like to urge upon the Minister is that we are a little bit confused by mentioning here the administration of this in the whole of the Union Territory of Delhi.

From time to time, we get intimation that there is the Delhi Development Authority, there is the Delhi Administration, there is the Delhi Municipal Corporation and so on. There is a plethora of these agencies—DMC, NDMC, DDA, Union Territory Government, Lt. Governor and so on and so forth—a multiplicity of agencies. Who is carrying out the municipal responsibilities, who is administering the capital city of our country, who is the titular head of Delhi?—All these things create a considerable amount of confusion.

The other day we were discussing a legislation which was adopted for Delhi, our premier city, from Bombay, The Bombay Agricultural Produce Marketing Act. We learn this legislation is from the Bengal Finance (Sales Tax) Act, 1941. I join Shri D. K. Panda in appealing that it is time that the premier city of this country, the capital of this country, is able to have its own legislation, a worthwhile administration, a unified command and control, a chain of command which can do away with all this stop-gap, patchwork legislation, and is able to bring forward a comprehensive legislation in respect of everything for Delhi, so that we can see to it that the capital city's problems, financial as well as administrative, are solved. I welcome the Bill.

SHRI PRANAB KUMAR MUKHERJEE: I am grateful to the hon. members who have made their observations. In fact, while moving for consideration, I tried to explain in detail the legal implications, why we have to bring forward this piece of legislation. It is consequent on the judgment of the Supreme Court. I am glad that hon. members have appreciated the spirit behind it.

I would like to make only two points. As regards Shri Naik's suggestion, already we have enacted the Delhi Sales Tax Bill. It is true that the Bengal Finance (Sales Tax) Act was extended to Delhi and was in force for quite some time. But last year we brought the Delhi Sales Tax Bill and now Delhi is administered under its own Act, The Delhi Sales Tax Act, 1975. From October 21, 1975, the new Act is there.

Regarding the query of Shri D. K. Panda why we are bringing this type of piece-meal legislation, it is no pleasure for us to bring forward such a piece-meal legislation. It has arisen out of a judgment of the Supreme Court. The Supreme Court in its

[Shri Pranab Kumar Mukherjee]

wisdom found that the Notifications issued by the Delhi authorities were beyond their jurisdiction. As a result of this, a situation emerged in which we have to act. To whom to refund? Naturally the traders will claim it. But the traders have already received it back from the consumers to whom they passed on the tax element. A situation like this may not be desirable, but it could not be avoided. It may arise out of misclassification or difference of opinion between the various competent authorities. So we have had to bring forward this legislation.

I have nothing to add as I have already explained in my introductory remarks what were the legal implications, why it is necessary and why we could not do it earlier. The Delhi Administration is guided by the rules governing Union Territories and have to go through various stages. Therefore, when the judgment of the Supreme Court was available to us some time in November 1975, even then we could not bring it. We could have brought it in the form of an Ordinance earlier. But the House has expressed its view many times that so far as taxation is concerned, Ordinance should be avoided as far as possible to give effect to it. So I wanted to bring a Bill itself before the House for your approval. I am glad that the members who have made their observations have welcomed it.

**SHRI D. K. PANDA:** I raised other points, that is, about the Hindustan Lever Limited of Delhi branch. How they have evaded tax and what are the charges against them and why they have been released now on bail?

**SHRI PRANAB KUMAR MUKHERJEE:** Unless the hon. Member brings to the notice this particular case, how can I know that?

(Interruptions)

बी बूल् बन्ड डाणा (पाणी): सभा-पति जी, मैं यह जानना चाहता हूँ कि हाईकोर्ट का जजमेंट होने के बाद श्री सुबोध कोर्ट का जजमेंट होने के बाद इन्होंने अपने अधिकारियों को क्या पर्सिमेंट दिया? बल्लो इनके डिपार्टमेंट की ओर उसकी रुखा हम चुकते। हाईकोर्ट का फैसला हो आये, उसकी एप्पेल् करें नहीं, उसके बाद कमीशन हो; मुरीम कं.टें अपना जजमेंट दे दे तो तब तक आपका डिपार्टमेंट क्या करता रहा? बाबिर एक डेक्लेयर स्टेट वे बिजनेसमैन जो अपना अधिकार रखते हैं।

**MR. CHAIRMAN:** The question is:

"That the Bill to amend retrospectively the law relating to sales tax as in force in the Union Territory of Delhi during a past period and to validate taxes on the sale or purchase of certain goods during such period, be taken into consideration."

*The motion was adopted.*

**MR. CHAIRMAN:** We shall now take up clause-by-clause considerations. There are no amendments.

The question is:

"That Clauses 2, 3 and 1, the Enacting Formula and the Title stand part of the Bill."

*The motion was adopted.*

Clauses 2, 3 and 1, the Enacting Formula and the Title were added to the Bill."

**SHRI PRANAB KUMAR MUKHERJEE:** I beg to move:

"That the Bill be passed".

**MR. CHAIRMAN:** Motion moved:

"That the Bill be passed"



श्री मूल चन्द्र झागा (धानी) : सभापति जी, मैं पूछ रहा था कि अब हाईकोर्ट ने जजमेंट दे दिया, सुप्रीम कोर्ट ने जजमेंट दे दिया तो आपको कितनी पंजी लौटानी थी ? कम से कम 40 करोड़ आपको लौटाने से जिनकी आज आपने घाबे घंटे में इस बिल के जरिए से बचा लिया ।

**SHRI B. V. NAIK:** He has put the question to the Hon. Minister, Let him reply.

श्री मूलचन्द्र झागा : मैं यह पूछ रहा हूँ आपने फाइनल मिनिस्टर साहब से कि जब सुप्रीम कोर्ट ने जजमेंट दे दिया और उसके पहले हाईकोर्ट ने जजमेंट दिया तो उतने समय तक आपका सारा डिपार्टमेंट क्या करता रहा ?

सभापति महोदय : यह बड़े रीडिंग है, इसपर बोलने हुए आपको बिल्कुल क्लियर कर देना चाहिए कि आप इस बिल को सपोर्ट कर रहे हैं या रिजेक्ट कर रहे हैं । सभी थोड़ी देर पहले डिप्टी स्पीकर साहब ने श्री नाईक को याद दिलाया था कि बड़े रीडिंग में बोलने की कितनी गुंजायश है । मैं समझता हूँ आप एक अच्छे पार्लियमेंटियन हैं, आप इनका विहाद रखेंगे ।

The question is:

"That the Bill be passed".

The motion was adopted.

10.20 hrs.

# ANTIQUITIES AND ART TREASURES (AMENDMENT) BILL

THE MINISTER OF EDUCATION, SOCIAL WELFARE AND CULTURE (PROF. S. NURUL HASAN): Sir, I beg to move:

"That the Bill to amend the Antiquities and Art Treasures Act,

1972, as passed by Rajya Sabha, be taken into consideration."

The House would recall that this Bill was passed in 1972, but it took some time to notify that the Bill has come into operation. The main reason for that was that State Governments were requested to appoint Registration Officers, whose salaries were to be paid by the Central Government. That discussion took quite some time. I urged the State Governments to make the appointments as soon as possible. I am grateful to many of my colleagues in the State Governments for having responded to my request, but in the very nature of this Bill, until all State Governments had made proper and appropriate arrangements, it would not have served the purpose which this House intended if the Bill has been brought into operation. Therefore, this Bill was finally brought into force with effect from 5th April 1976, throughout India except in the State of Sikkim.

Under the Act and the rules that were notified thereunder, all dealers had to register themselves and to register all antiquities which they had, along with the photographs, within two months and private collectors were required to do so within three months. Numerous representations were received both from dealers as well as from private collectors that they needed more time to comply with the provisions of the Act. In fact, they had enough notice because the Bill had been passed by the House in 1972 and it had been brought to the notice of all concerned, but apparently they were waiting for the official notification to start preparing for the registration of their objects. So, representations were received that the time of two months for the dealers and three months for private collectors was much too short and that they would not be able to do it. They also had complaints about the rule that four photographs of each antiquity were to be deposited with the registration authorities. Due to