

Rajya Sabha to the Joint Committee

The Motion was adopted

12-32 hrs

TAXATION LAWS (EXTENSION TO JAMMU AND KASHMIR) BILL

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K R GANESH) 1 beg to move*

That the Bill to provide for the extension of certain taxation laws to the State of Jammu and Kashmir, be taken into consideration "

Sir, as the Hon'ble Members are aware several steps were taken last year with a view to mobilise additional resources and also for refugee relief. These steps included

- (a) imposition of a tax, known as Foreign Travel Tax, leviable in respect of every international journey by a passenger, where fare for such journey is paid or payable in Indian currency. This tax, imposed through Chapter VII of Finance (No 2) Act, 1971 became effective from 15-10-1971,
- (b) imposition of a tax with effect from 15-11-71 on certain postal articles transmitted by post through Tax on Postal Articles Act, 1971,
- (c) imposition of an Inland Air Travel Tax with effect from 15-11-1971 through the Inland Air Travel Tax Act, 1971

These taxes were imposed with reference to Entry 97 of List I of the Seventh Schedule to the Constitution of India Under that Entry as it stood at the time of the

enactment of the aforesaid Chapter and Acts, Parliament had no power to extend the said Chapter and the Acts to the State of Jammu and Kashmir. Accordingly, the said chapter and the Acts at present apply to the whole of India except the State of Jammu and Kashmir

At the time of consideration of the Tax on Postal Articles Bill, 1971 and Inland Air Travel Bill, Tax Bill, 1971, Members had raised the question of extension of these Acts to the State of Jammu and Kashmir. As Article 370 of the Constitution required prior consultation with the Jammu and Kashmir Government, the Acts could not be automatically extended. After the enactment of the above Chapter and the Acts, Entry 97 in List I has been applied to the State of Jammu and Kashmir with necessary modifications, under Article 370 of the Constitution. The Bill now seeks to extend the aforesaid Chapter and the Acts to the State of Jammu and Kashmir with effect from the 1st July 1972 with suitable modifications.

Sir, the extension of Chapter VII of the Finance (No 2) Act 1971 to the state of Jammu and Kashmir is not likely to result in any additional revenue by way of tax as that tax is chargeable from the last Indian airport from which the foreign flight takes off. The extension of the Chapter will however prevent any possible evasion of payment of foreign travel tax by resort to device of chartered flights etc from the State of Jammu and Kashmir.

The extension of the Inland Air Travel Tax Act 1971 and the Tax on Postal Articles Act, 1971 to the State of Jammu and Kashmir is, however, expected to yield a sum of Rs 3 lakhs per annum and Rs 7.38 lakhs per annum respectively by way of additional revenue.

Sir, the present Bill is with a view to give effect to the assurance given at the time of consideration of the Bills relating to the taxes imposed. I therefore, commend the Bill with a request that the House would unanimously accept it.

*Moved with the recommendation of the President

Sir, I move :

MR. SPEAKER : Motion moved :

"That the Bill to provide for the extension of certain taxation laws to the State of Jammu and Kashmir, be taken into consideration."

SHRI S. M. BANERJEE (Kanpur) : I want to support this Bill. I am happy that some taxation laws have been extended to Jammu and Kashmir. Previously whatever Bills we passed, Jammu and Kashmir was always excluded and this gave the impression that there was some fine distinction, though Jammu and Kashmir was an integral part of our country. That was why we always demanded that whatever laws we passed should be made applicable to the entire country, which definitely includes Jammu and Kashmir.

While discussing this Bill, I request the hon. Minister to let us know the machinery for realisation of taxes, arrears and other things. Clause 2 says that the provisions of Chapter VII of the Finance (No. 2) Act, 1971 and all rules and notifications issued by the Central Government shall extend to Jammu and Kashmir. Our information is that a lot of tourists go to Kashmir, taking with them many foreign things. I have myself seen in Srinagar that whatever you wish to buy, starting from cosmetics, you can buy; they are available in Srinagar. I want to know whether any arrangement is being made or has been made by the State Government or the Centre to check things. Otherwise, merely extending these Acts will not yield any results. I also welcome the extension of the Postal Articles Tax and Inland Air Travel Tax, but there also what is the machinery for collecting the tax? Will there be some special machinery formed or will some of the staff of the State Government be taken over by the Centre on loan or deputation for realising these taxes?

I am glad that these taxes will also be realised from the people of Jammu and Kashmir. When these taxes were levied, we were assured that this was only to overcome the difficult situation arising from the influx of million of refugees from Bangla Desh. We are happy that Bangla Desh is free and all

those who came as our guests, although as refugees, have gone back to their original home. That was their desire, hope and wish.

With the martyrdom of millions of people their dream was realised. Whatever money we have spent so far, we have spent for a noble cause, for the cause of humanity. But after that, is there any necessity of continuing these taxes I want to know whether this 5 paise additional tax on envelopes and inland letters and other taxes mentioned in the Statement of Objects and Reasons are going to be continued and for how long? It is high time these taxes are discontinued. I can assure the Minister that I am for uniform taxation in all the States, but we are opposed to this additional taxation. After Bangla Desh has become free and after the refugees have gone back, naturally our people should not be taxed any more. The minister should inform the House whether he is going to withdraw these taxes and if not, for how long they are going to continue, in the name of Bangla Desh refugees.

SHRI INDER J. MALHOTRA (Jammu) : Mr. Speaker, Sir, by and large I support this Bill. But my difficulty is that whenever the Central Government comes forward with any kind of legislation in this House, invariably at that time it is said that it is applicable to the whole of India "except the State of Jammu and Kashmir." I am here for the last so many years voicing this grievance why it is not possible for the Central Government, before they finalise any kind of legislation, to get in touch with the Jammu and Kashmir Government, get their consent and include the Jammu and Kashmir State in that legislation. I hope in future at least the Central Government would be more considerate and helpful and take proper action at the appropriate time.

Shri Banerjee said that imported articles are freely available in Srinagar city. I would like to remind him that Srinagar is not an exception. Imported articles are available in all major cities of India like Bombay, Calcutta and Madras. Therefore, let us not single out Srinagar city. Let us take certain measures by which we can control this danger in all the major cities of our country.

Shri Banerjee further referred to the additional taxation or levy for Bangladesh

[Shri Inder J. Malhotra]

refugees. It is a fact that the Bangladesh refugees have gone back and it is a happy thing that Bangladesh has come into being as a separate sovereign State. So, when there is no refugee problem, when the Bangladesh State has been created and the refugees have gone back, I cannot understand what is the justification for even the continuance of this measure, not to speak of its extension to Jammu and Kashmir. Perhaps, in a routine fashion whatever legislation is being passed here is being extended to Jammu and Kashmir. When the problem of the Bangladesh refugees is no longer there, there is no justification for the continuance of this measure any longer. I hope the hon. Minister will give thought to this problem and kindly withdraw this measure itself, instead of extending it further to the State of Jammu and Kashmir.

श्री अटल बिहारी वाजपेयी (ग्वालियर) : अध्यक्ष महोदय, मैं इस विधेयक का विरोध करने के लिए खड़ा हुआ हूँ। आम तौर पर जब कोई कानून जम्मू कश्मीर पर भी लागू किया जाता है तो उसका समर्थन होता है। मंत्री महोदय ने अपने बयान में इस बात का उल्लेख किया है कि जब तक धारा 370 है हमें इस प्रकार के कानून जम्मू कश्मीर में लागू करने के लिए विशेष इजाजत लेने की जरूरत है। मेरा निवेदन है कि धारा 370 समाप्त कर दीजिये, यह मिरददें दूर हो जायेगा। लेकिन इस समय मैं उन व्यापक प्रश्न को उठाना नहीं चाहता।

इस कानून के द्वारा जम्मू कश्मीर की जनता पर नये टैक्स लादे जा रहे हैं। जब इस सदन में पहली बार ये कानून पेश किए गए हमने माँग की थी कि इन कानूनों को जम्मू कश्मीर पर भी लागू किया जाए। उस समय यह माँग नहीं मानी गई। आज जबकि बंगला देश के नाम पर लगे हुए टैक्सों को सारे देश में खत्म करने की जरूरत है, तब उन्हें जम्मू कश्मीर की जनता पर भी थोपा जा रहा है। मैं समझता हूँ कि यह जम्मू कश्मीर की जनता के साथ न्याय नहीं किया जा रहा है। मंत्री महोदय को यह विधेयक वापिस ले लेना

चाहिये और ऐलान करना चाहिए कि वह बंगला देश के नाम पर लगे हुए टैक्सों को समाप्त करने जा रहे हैं। मुझे याद है कि जब बंगला देश की समस्या चल रही थी तब वित्त मंत्री महोदय ने उसका हवाला दे कर टैक्स लगाए थे और उस समय उन्होंने यह आश्वासन दिया था कि ये टैक्स अगर जरूरी नहीं होंगे तो एक दिन ज्यादा नहीं लगाए जाएंगे। अब बंगला देश बन गया है। जो बिरूपापित आए थे वे अपने घरों को वापिस चले गए। वैसे भी यह अच्छा नहीं दिखाई देता कि हम बंगला देश के नाम पर अपने देश की जनता पर टैक्स लगाएँ। बंगलादेश की सहायता करना अलग बात है हम भी और देशों से सहायता ले रहे हैं, मगर भारत के नाम पर कोई डाक टिकट नहीं चल रहे हैं। मैं समझता हूँ कि इस स्थिति को समाप्त करने की जरूरत है। जम्मू कश्मीर पर नये टैक्स लादने का तो सवाल ही पंदा नहीं होता है। हम इस विधेयक के बिल्कुल खिलाफ हैं। मंत्री महोदय को यह विधेयक वापिस ले लेना चाहिए।

SHRI G. VISWANATHAN (Wandiwash)
Mr. Speaker, Sir, the extension of the three taxes, namely, the foreign travel tax, the inland air travel tax and the tax on postal articles, are going to be extended to the State of Jammu and Kashmir.

These taxes according to the hon. Minister, come under Entry 97 of the list I of the Seventh Schedule of the Constitution. Entry 97 is otherwise known as residuary power which is vested in the Centre. This is a peculiar situation in our Constitution. In no other federal country, the residuary power is vested in the Centre. In all the federations, whether it is the United States of America or Australia or Switzerland or even Canada, the residuary power of legislation and taxation is vested in the units or provinces or States. Even under the Government of India Act of 1935, the residuary powers were vested in the Governor-General and he could authorise the federal legislature or the provincial legislature according to a particular matter.

These three taxes came into force in November, 1971. It was particularly meant for Bangladesh refugees. In the last seven months, we could have collected a large amount of money if these taxes were extended to Jammu and Kashmir at that time. But now the Government wants to extend it to Jammu and Kashmir. We can agree only on principle that there must be equality or socialism at least in tax-paying in this country.

What is the use of extending these taxes to Jammu and Kashmir now? I want to know. These taxes were levied for a particular purpose of helping the Bangladesh refugees. I want to know from the hon. Minister how long we are going to retain these taxes. It is high time the Government should withdraw these taxes. I think, the Government should come forward and withdraw all these taxes. Particularly, the hon. Minister has agreed that the extension of foreign travel tax is not going to yield any income by extending it to Jammu and Kashmir. The other two taxes are also not going to yield much income. So, I think, there is no purpose in extending this Act to Jammu and Kashmir. But whether this should be extended to Jammu and Kashmir in principle, I accept it on that principle only.

श्री एस० ए० शमीम (श्रीनगर) : स्पीकर साहब, मुझे यह देख कर हैरत होती है कि इस सदन में कई बार बहुत से सीनियर मेम्बरान ने इस बात पर हैरत का इजहार किया है कि जो लाज इस सदन में पास होने है, वे आटोमेटिकली या इन्स्टो फॉक्टो कश्मीर पर लागू क्यों नहीं होते हैं। गेटराज करने वाले मेम्बरज जानते हैं कि आर्टिकल 370 की रू से इस सदन का पास किया हुआ हर कानून कश्मीर पर लागू नहीं होता है और आर्टिकल 370 खुद आईन का एक हिस्सा है। जिन बोस्टों ने यह मुतालिबा किया है कि आर्टिकल 370 को खत्म कर दिया जाये, वे धायद यह भूल जाते हैं कि आर्टिकल 370 की बाकायदा एक हिस्ट्री, एक तारीख है और वह खुद ही आईन में नहीं आ गया है। कश्मीर और हिन्दुस्तान के नाते को तब तक अच्छी तरह नहीं समझा जा सकता है, जब तक कि आर्टिकल 370 और उस की तारीख को न समझा जाये।

श्री गोपालस्वामी आयंगर ने कास्टीट्यूएण्ट एसेम्बली में आर्टिकल 370 को खत्म करते हुए उस आर्टिकल की अहमियत और जरूरत पर जोर किया था और उसे टेम्पोरेरी प्राविजन के नाम से इस आईन में शामिल किया गया था। इस मिलसिले में जो शर्त रखी गई थी, वह यह नहीं थी कि यह सदन इस आर्टिकल को खत्म कर सकेगा, बल्कि एक कन्डीशन प्रेसिडेंट यह थी कि जब कश्मीर के लोग या कश्मीर की एसेम्बली मुतालिबा करे, तो आर्टिकल 370 को खत्म किया जाना चाहिए और खत्म किया जा सकता है। अभी तक कश्मीर के लोगो की तरफ से यह मुतालिबा नहीं हुआ है। अगर कश्मीर के लोगो और एसेम्बली ने यह मुतालिबा नहीं किया है, तो सिर्फ इस ऐवान में यह मुतालिबा करने के एक ही मानी है कि आनरेबल मेम्बरज सही सर्तहान को नहीं समझते हैं।

जहाँ तक इस कानून का ताल्लुक है, मैं इसकी हिमायत करता हूँ। मैं समझता हूँ कि लिफाफे पर पाँच पैसे का टिकट लगाने की मामूली सी बात को लेकर कश्मीर के अवाम को शिकायत करने की जरूरत नहीं है। लेकिन हमें याद रखना चाहिए कि कश्मीर को यह जो रियायत दी गई है, आईन में जो कश्मीर को जो खसूसी दर्जा या स्पेशल पोजीशन दी गई है, वह कुछ स्पेशल हालात की बजह से दी गई है। वे स्पेशल हालात उस शिद्दत के साथ आज मौजूद नहीं हैं, लेकिन इस वषत भी उनके वजूब से इन्कार नहीं किया जा सकता है।

कश्मीर को यह पाँच पैसे की रियायत या राइस सर्वसिडी देने की बात कही जाती है, लेकिन आनरेबल मेम्बरज को यह मालूम होना चाहिए कि कश्मीर ही एक ऐसी स्टेट है, जहाँ अभी तक रेलवे नहीं गई है। कोजा कोला की यहाँ पर बोटल 45 पैसे में मिलती है, लेकिन कश्मीर में वह डेढ रुपये में बिकती है। इसी तरह बिस्किट का जो डिब्बा यहाँ सवा रुपये में बिकता है, वह वहाँ डायी रुपये में बिकता है। आनरेबल मेम्बरज ने सिर्फ इस बात का खयाल किया है कि वहाँ पर चावल के लिए राबसिडी दी जा

[श्री एस० ए० शमीम]

रही है या यह पाँच पैसे की रियायत दी जा रही है, लेकिन उनको यह मानूस नहीं है कि यहाँ से खाने-पीने का और दूसरा सामान ले जाने के फ्रेट चार्जिज दूसरी स्टेट के मुकाबिले में 55 परसेंट ज्यादा है। ननीजा यह है कि हमने इतना रुपया खर्च किया है कि वहाँ की इकानोमी टेक आफ स्टेज पर नहीं आ पाई है।

जो लोग आर्टिकल 370 को खत्म किए जाने का मुतालिबा करते हैं, मैं उनसे गुज़ाश करता हूँ कि वे आर्टिकल 370 को खत्म करने से पहले उसका कानूनी ऐतबार से मुताला करे। अगर हिन्दुस्तान और काश्मीर को एक-साथ रखने का कोई पुल है, तो वह आर्टिकल 370 है। जिस दिन आर्टिकल 370 को खत्म किया जाएगा, उस दिन कानूनी ऐतबार से काश्मीर और हिन्दुस्तान के रिश्ते और ताल्लुक को खत्म करने और कमजोर करने की कोशिश की जाएगी।

श्री अटल बिहारी वाजपेयी : गन्त ।

श्री एस० ए० शमीम : जहाँ मैं यह समझता हूँ कि इस बिल को जम्मू-काश्मीर में एक्सटेंड करना चाहिए, क्योंकि इसमें मिर्फ बंगलादेश के रेफ्यूजीज के रिलीफ के लिए टैक्स आन पोस्टल आर्टिकलज एक्ट ही नहीं है, बल्कि फारेन ट्रेबल एजर टैक्स और इनलैंड एजर ट्रेबल टैक्स लगाने का प्राबिजन भी है, वहाँ मैं इस बात से मुत्तफिक हूँ कि इस सरहले पर, जबकि फाइनेंस मिनिस्टर ने यह ऐलान किया है कि यह ज्यादा से ज्यादा दो तीन माह के लिए रहेगा, इस बिल को काश्मीर में एक्सटेंड करने का कोई फायदा नहीं है, खासकर...

अध्यक्ष महोदय इस बिल में टैक्सों की बात है। इसमें आर्टिकल 370 की बहस नहीं है। आप तो आर्टिकल 370 की बहस में पड़ गये हैं।

श्री एस० ए० शमीम : यह एक्सप्लेन करना जरूरी था कि लाज क्यों आटोमेतिकली जम्मू-

काश्मीर पर लागू नहीं किए जाते हैं। श्री इन्द्र जीत गुप्त ने कहा है कि ला पास करने से पहले स्टेट गवर्नमेन्ट की कानकरेंस हासिल करनी चाहिए।

It is not possible because the laws passed by Parliament are to be extended to the State. How can you get the concurrence of the State Government when there is no law? That is why it became necessary to give the historical background of article 370.

Mr. Vajapayee mentions a short-term solution for every problem in Kashmir and that is removal of article 370. I would like to remind him that, before he decides finally to move a resolution for abrogation of article 370, he must understand the legal and Constitutional implications of this particular article

[شہری ایس۔ اے۔ شہم (سری نگر)]

سیدکو صاحب محکمہ یہ دیکھ کر حیرت ہوئی ہے کہ اس سدن میں کئی دار بہت سے سنٹر میمبران نے اس بات پر حیرت کا اظہار کیا ہے کہ حوالہ اس سدن میں پاس ہوئے ہیں وہ آٹوموٹیکلی یا ایسو فیکٹر کشمیر پر لاگو کیوں نہیں ہوئے۔ اعتراض کرنے والے میمبر حائقہ کہ آرٹیکل 370 کی رو سے اس سدن کا پاس کیا ہوا ہو ورنہ کشمیر پر لاگو نہیں ہوتا ہے۔ اور آرٹیکل 370 خود آئین کا ایک حصہ ہے۔ جن دوستوں نے یہ مطالبہ کیا ہے کہ آرٹیکل 370 کو حتم کر دیا جائے وہ شاید یہ بول جاتے ہیں کہ آرٹیکل 370 کی مافادہ ایک ہسٹری۔ ایک تاریخ ہے۔ اور وہ خود ہی آئین میں نہیں آگا ہے۔ کشمیر اور ہندوستان کے ناطے کو تب تک اچھی طرح نہیں سمجھا جا سکتا ہے جب تک کہ آرٹیکل 370 اور اسکی تاریخ کو نہ سمجھا جائے۔

شہری کوپال سوامی آئیٹیکر نے کوسٹی۔

نوڈنات اسمبلی میں آرڈر کے ۳۰ کو موع
(Move) کرے تو اسے اس آرڈر کی اہمیت
اور ضرورت پر دور دینا تھا۔ اور اسے ضروری
دوروں کے نام سے اس آرڈر میں شامل کیا
گا تھا۔ اس سلسلے میں جو شرط رکھی گئی
تھی وہ یہ ہیں کہ اس آرڈر کے
حکم کو سب سے پہلے ملے گا۔ بلکہ ایک کنڈیشن
پر اسے اس اسمبلی میں لایا جائے گا۔
۳۰ کو حکم دیا جائے گا اور حکم ۱۰
کا ہو گا۔ اس کے بعد اس کے لوگوں کی
طرف سے یہ مطالبہ ہو سکتا ہے۔ اگر
شمارہ کے لوگوں اور اسمبلی نے یہ مطالبہ
کیا تو اس میں اس کے مطالبہ
کے ایک سیڑھی سے اس آرڈر کے
ممبروں سے اس کے بارے میں سمجھنے
کا بند

جہاں تک اس آرڈر کا تعلق ہے اس میں
اس کی حمایت دینا ہوں۔ اس میں سمجھنا ہوں
کہ لگاتار جو نام دے گا وہ اس کے لئے
معمولی سی نام کو لیکر شمارہ کے عوام کو
سکات کر مکی جو ضرورت ہوں ہے لیکن اس میں
یاد رکھنا چاہئے کہ شمارہ کو وہ جو رعایت دینگے
ہے۔ اس میں اس کے جو خصوصی درجہ ہے
سہ سہ ضرورتیں دیکھنی ہے وہ کچھ سپیشل حالات
دی وجہ سے دی گئی ہے۔ یہ سہ سہ حالات
اس شخص کے ساتھ ساتھ آج موجود ہیں
ہیں۔ لیکن اس وقت بھی ان کے حقوق سے
ان کا نہیں کیا جا سکتا ہے

شمارہ کو نہ ناچ پیسے کی رعایت یا
راؤس سے کسی صورت کی بات کہی جاتی ہے
لیکن آرڈر کے ممبروں کو نہ معلوم ہونا چاہئے
کہ شمارہ ایک ایسی چیز ہے جہاں اس کی
یک دہریہ نہیں گئی ہے۔ اس کا کوئی نام نہیں

ہاں ۲۵ پیسے میں اس کی ایک کپی
میں ۱۰۵ روپے میں دیکھی ہے۔ اس طرح
سکات کا جو دن نہیں ہوا وہ نہیں نکلا ہے
وہ وہاں دھائی روپے میں نکلا ہے۔ آرڈر
ممبروں کے لئے صرف اس نام کا حوالہ دینا ہے کہ
وہاں پر حوالہ کے لئے سہ سہ دی جا رہی
ہے یا نہ ناچ پیسے کی رعایت دی جا رہی
ہے۔ لیکن ان کو نہ معلوم نہیں ہے کہ یہاں
سے کھائے دینے کا اور دوسرا سامان لے جانے
کی جو قیمت خارج ہوسکتی ہے۔ اس کے
مقابلے میں ۵۵ پیسے زیادہ ہوں۔ اس کے
بہرے کم سے لے کر اس کے حوالہ کے وہاں
دی اسمبلی کے آفیسر کے پاس
آئیں۔

جو آرڈر آرڈر کے ۳۰ کو حکم دینے کے
کا مطالبہ کرے اس میں اسے گوارا نہیں دینا ہوں
کہ وہ آرڈر کے ۳۰ کو حکم کرنے سے پہلے اس
کا قانونی اعتبار سے معاملہ کریں۔ اس کو
ممبروں اور اسمبلی کے ایک ساتھ دیکھنے
کا کوئی نام ہے جو آرڈر کے ۳۰ کے حکم
آرڈر کے ۳۰ کو حکم دینے کا حوالہ اس میں
قانونی اعتبار سے شمارہ اور سندھوستان
دہشت اور رعایت کو حکم کرنے اور ضرورت
کی کوئی حوالہ نہیں۔

سری ایل بہاری و اجنائی عطا

سری اس۔ اے۔ اسم۔ جہاں میں
یہ سنتا ہوں کہ اس نام کو جنوں شمارہ
میں اس کے لئے دینا چاہئے کیونکہ اس میں
صرف نکلنے دینے کے لئے دیکھنے کے لئے
کے لئے دیکھنے ان دو سال آرڈر کے ایک ہر
نہیں ہے۔ بلکہ اس کے لئے دیکھنے اور اس کے
اور کٹھنوں کے لئے دیکھنے کا ضرورت نہیں ہے یہاں
میں اس نام سے متعلق ہوں کہ اس مرحلے
پر حکم دینے کے لئے اس کے لئے نہ اعلان کیا ہے

[شری ایس۔ اے۔ شرمہ]

کہ زیادہ سے زیادہ دو دین ماہ کے لئے دھے گا اس بل کو کشمیر میں ایکسٹینڈ کرنے کا کوئی ماخذہ نہیں ہے۔ خاص کر

اندھکشی مہوں ہے۔ اس بل میں ٹیکس کی بات ہے اس میں آرڈینل ≤ 3 کی بحث نہیں ہے۔ اب نو آرڈینل ≤ 3 کی بحث میں دے گئے ہیں۔

شری ایس اے شرمہ—یہ ایکسپلین کرنا ضروری تھا لہذا ہون آڈومہ کلی جموں و کشمیر پر لاگو نہیں کئے جائے ہیں۔ شری اندر حیت گت لے کہا ہے کہ لا داس گرنے سے پہلے اسٹاٹ گورنمنٹ کی کانگریس حاصل فرمی جاٹا ہے۔

SHRI DASARATHA DEB (Tripura East): We are not opposed as such on principle in extending any law to Kashmir, but we are opposed to extending this legislation because it relates to taxation. We are opposed to all kinds of taxation. The hon. Member has expressed the difficulties that are experienced in Kashmir due to transport bottleneck, etc.—the prices of all commodities are very much higher in Kashmir. If you impose this taxation there, then more difficulties will be added to the people of Kashmir. This additional five paise taxation on envelopes, etc., was introduced during a particular period when Bangladesh refugees were in India in order to bear the burden of extra expenditure which had to be incurred on account of Bangladesh refugees. At that time Parliament had passed the law. Government had been given the permission by Parliament. That time is over now. Now an independent Bangladesh has been created and the Bangladesh refugees have already gone back to their country. We are happy over that. And now instead of withdrawing these taxes from all over India, the Government want to extend it to the Kashmiri people also. This is not right and that is why I oppose it and our Party opposes it and I ask the Government as to when they will bring forward legislation to withdraw the

five paise tax from all India. We want it and it should be done immediately.

Then excess levy on air travel is also there. All sorts of excess levies which have been imposed on the plea to give relief to the Bangladesh refugees must be withdrawn now and they should not continue.

13 hrs.

SHRI K. R. GANESH: I am thankful to the hon. Members who have briefly taken part in this debate.

Sir, as the hon. Members are aware, when these Acts were discussed in the form of Bills in this House and in the other House, there was a persistent demand from large sections of the House as to why these levies and taxes are not being extended to the State of Jammu and Kashmir. At that time, we had clarified that due to Art. 370 and due to the Schedule it was not possible to extend it without the concurrence of the State Government and I had also indicated in this House that the Home Ministry was taking necessary steps to get in touch with the State Government and seek their concurrence so that these levies could be extended to the State of Jammu & Kashmir. Now, having taken the concurrence of the State Government, the President had passed the necessary orders and this extension of the Taxation Laws Amendment Bill to the State of Jammu & Kashmir is a consequence of this.

The only other point the hon. Members raised is that till what time these taxes will continue. As the hon. Members are aware, though the refugees left this country, the consequences of the problem that the refugees left, the consequences of the problem of the war with Pakistan and its tremendous drain on the economy of the country continues and the Government had made its position clear that on present indications the levies are expected to continue for 1972-73 financial year.

Shri Banerjee raised the question of machinery. The question of machinery is very simple because both the inland air travel

tax and the foreign travel tax are to be collected by the carriers themselves. And, as far as the tax from the postal articles is concerned, it is to be collected by the post offices along with the postage. Since in view of having uniformity of taxation and in view of the persistent demands made by the hon. Members here, this Bill has come before the House and I commend this Bill to the House,

MR. SPEAKER : The question is :

"That the Bill to provide for the extension of certain taxation laws to the State of Jammu and Kashmir, be taken into consideration."

The motion was adopted.

MR. SPEAKER : There being no amendments to any of the clauses, I will put them all together.

The question is :

"That Clauses 2 to 4, the Schedule, Clause 1, the Enacting Formula and the Title stand part of the Bill."

The motion was adopted

Clauses 2 to 4, the Schedule Clause 1, the Enacting Formula and the Title were added to the Bill

SHRI K. R. GANESH : Sir, I beg to move :

"That the Bill be passed."

श्री अटल बिहारी वाजपेयी : मंत्री महोदय ने यह नहीं बताया कि बंगला देश के नाम पर लगाये गये टैक्स कब समाप्त होंगे ?

SHRI K. R. GANESH : As I said, on the present indications, the levies are expected to continue for the 1972-73 financial year.

MR. SPEAKER : Are you satisfied now ?

SHRI ATAL BIHARI VAJPAEYEL : I am not satisfied.

MR. SPEAKER : The question is :

"That the Bill be passed."

The motion was adopted.

13 04 hrs.

DELHI LANDS (RESTRICTIONS ON TRANSFER) BILL

THE MINISTER OF STATE IN THE MINISTRY OF WORKS AND HOUSING (SHRI I. K. GUJRAL) : I beg to move*

"That the Bill to impose certain restrictions on transfer of lands which have been acquired by the Central Government or in respect of which acquisition proceedings have been initiated by that Government, with a view to preventing large-scale transactions of purported transfers or, as the case may be, transfers of such lands to unwary public be taken into consideration."

Earlier also there had been a discussion on unauthorised colonies. Sir, unauthorised colonies have by and large come in because some people who owned the land which had either been notified for acquisition or even completely acquired, indulged in unauthorised sales which are being done even today. I am conscious that many of these people have been duped on this account. The common citizen who is not aware as to what is the implication of the Master Plan is sometimes led to believe that he is getting cheap land, cheap land has been sold to him, and all that, because those who were selling were unscrupulous persons. They were selling it at throwaway prices because they wanted to get money out of it, knowing full well that the land had been acquired. In

*Moved with the recommendation of the President.