

MR. DEPUTY-SPEAKER: The question is:

"That the Bill be passed."

*The motion was adopted.*

15.19 hrs.

ORISSA APPROPRIATION BILL\*, 1973

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): I beg to move for leave to introduce a Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Orissa for the services of the financial year 1972-73.

MR. DEPUTY-SPEAKER: The question is:

"That leave be granted to introduce a Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Orissa for the services of the financial year 1972-73."

*The motion was adopted.*

SHRI K. R. GANESH: I introduce\*\* the Bill.

I beg to move†:

"That the Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Orissa for the services of the financial year 1972-73 be taken into consideration."

MR. DEPUTY-SPEAKER: The question is:

"That the Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State of Orissa for the services of the financial year 1972-73 be taken into consideration."

*The motion was adopted.*

MR. DEPUTY-SPEAKER: We will take up clause by clause consideration.

The question is:

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

*The motion was adopted.*

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

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

"That the Bill be passed."

MR. DEPUTY-SPEAKER: The question is:

"That the Bill be passed."

*The motion was adopted.*

15.21 hrs.

[SHRI K. N. TIWARY in the Chair]

REFUGEE RELIEF TAXES (ABOLITION) BILL

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): Sir, I beg to move†:

"That the Bill further to amend the Indian Stamp Act, 1899, the

\*Published in Gazette of India Extraordinary Part II, Section 2, dated 28-3-78.

\*\*Introduced with the recommendation of the President.

†Moved with the recommendation of the President.

[Shri K. R. Ganesh]

Central Excises and Salt Act, 1944, and the Union Duties of Excise (Distribution) Act, 1962, and to repeal the Railway Passenger Fares Act, 1971, the Tax on Postal Articles Act, 1971, and the Inland Air Travel Tax Act, 1971, be taken into consideration."

While presenting the budget for 1973-74, the Finance Minister informed this House that the refugee relief levies would be withdrawn with effect from the 1st April, 1973 and that necessary legislation for this purpose would be introduced before the end of this financial year. The present Bill seeks to fulfil the above assurance.

The following duties and taxes were imposed by Parliament in 1971 in connection with the relief of Bangladesh refugees:

- (1) additional stamp duty of 10 paise on bills of exchange, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and so on;
- (2) excise duty of 2 paise on newspapers and other printed periodicals;
- (3) tax of 5 per cent on certain fares paid by passengers carried by any railways in India whether by itself or in conjunction with any other mode of transport or in conjunction with the railways in any adjoining country;
- (4) tax of 5 paise on postal articles other than postcards or newspapers transmissible by post as registered newspapers; and
- (5) tax of 5 per cent of the fare payable by passengers for inland air journey.

The Bill seeks to withdraw all the above duties and taxes with effect

from 1st April, 1973 by amending or repealing the aforesaid Acts.

Provision has also been made in the Bill which would enable:

- (a) any person in possession of unspoiled stamps of 10 paise denomination with the inscription "Refugee Relief" issued for collection of additional stamp duty to claim refund of the value of such stamps within a period of six months;
- (b) any person holding unspoiled refugee relief adhesive stamps of 5 p denomination, or inland letters or aerograms embossed with such stamps to claim refund of the value of such stamps over a period of six months,

In both cases the refund would be paid either in money or in the form of other stamps of the same value.

- (c) any person from whom tax has been collected for any railway journey commencing on or after the 1st of April, 1973 to claim refund of such tax from the railway administration within six months from the commencement of this Act.

Similarly, refund can also be claimed for tax paid in respect of inland air journey commencing on or after 1st April 1973 from the carrier and, where the carrier has deposited the tax with the Central Government, from the Government. Since the additional stamp duties are payable to the State Governments, provision has also been made to enable the State Governments to lay down any other procedure with a view to facilitating the expeditious disposal of claims for refund. Similarly, the railway administration would also be laying down some procedure with a view to expediting the disposal of claims for refund for any tax paid in

respect of rail journey commencing on or after the 1st April 1973.

The Bill has been brought forward in view of the demand in this House and elsewhere for abolishing the taxes/duties imposed to meet the extra financial burden cast on the government following the large influx of refugees and their subsequent return and rehabilitation.

I, therefore, commend this Bill for acceptance by the House.

MR. CHAIRMAN: Motion moved:

"That the Bill further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, and the Union Duties of Excise (Distribution) Act, 1962, and to repeal the Railway Passenger Fares Act, 1971, the Tax on Postal Articles Act, 1971, and the Inland Air Travel Tax Act, 1971, be taken into consideration."

श्री राम रतन शर्मा (बांदा) :  
सभापति महोदय, केन्द्रीय सरकार ने यह रिफ्यूजी रिलीफ टैक्स लगाये थे उस समय यह घोषणा की थी कि जैसे ही बांगला देश के शरणार्थी वापस जायेंगे वे टैक्स तुरन्त समाप्त किये जायेंगे। परन्तु दुःख का विषय है कि इनने दिन के बाद ये टैक्सेज समाप्त किये गये हैं। परन्तु देर से ही समाप्त किये गये इस की खुशी है और इसलिए इस विधेयक का स्वागत किया जाना चाहिए। मैं दो, चार बातें इस सदन में कहना चाहूंगा, और दो, चार प्रश्न मंत्री महोदय से पूछना चाहूंगा।

पहली बात तो यह है कि रिफ्रण्ड का प्रोसेस क्या है? इंडियन स्टाम्प ऐक्ट 1899 का सेक्शन 3 ए आप हटा रहे हैं। मैं बिल से सम्बन्धित क्लोज पढ़ कर सुनाना चाहता हूँ :

In the Indian Stamp Act, 1899—

(a) section 3A shall be omitted;  
4061 LS—11.

(b) after section 54A, the following section shall be inserted, namely:—

इस के बाद यह इस का प्रोवीजो है :

"Provided that the State Government may, with a view to facilitating expeditious disposal of claims for such refunds, specify, in such manner as it deems fit, any other procedure which may also be followed for claiming such refunds."

मेरे कहने का मतलब यह है कि स्टेट गवर्नमेंट पर छोड़ने के बजाय इस का प्रोसीजर आप इसी में कर दें ताकि जैसे ही आदमी जाय और अगर वह स्टाम्प देता है अनयुज्ड तो तुरन्त उस को रिफ्रण्ड मिल जाय क्योंकि इस से छोटे छोटे स्टाम्प वालों को, जो बहुत बड़ी तादाद में हैं, महीनों दीडना पड़ेगा और इस आफिस से उस आफिस जाना पड़ेगा जिस से लोगों को परेशानी होगी। इसलिए इस का प्रोसीजर इसी में कर दिया जाय ताकि तुरन्त लोगों को रिफ्रण्ड मिल सके। दूसरे जो प्रोवीजो है इस को आप हटा दें।

इसी तरह से रेलवे पैसेन्जर्स फ्रेयर के बारे में और टैक्स आन पोस्टल आर्टिकल्स के बारे में इस बिल में ही प्रोसीजर प्रेस्क्राइब कर दें ताकि लोगों को तुरन्त रिलीफ मिल सके। क्योंकि हमारा यह अनुभव रहा है कि जो भी प्रोसीजर के चक्कर में पड़ गया उस को महीनों रिफ्रण्ड नहीं मिलता, बहुत देर लगती है फाइलें निपटाने में, नोटिंग और डाफ्टिंग में बहुत समय लग जाता है। जैसे कि फ्रीडम फाइटर्स का मामला महीनों से चल रहा है। उस में भी साल भर के केसेज पड़े हैं जिन का जल्दी डिसपोजल नहीं हो पाया है। इस लिए इस का प्रोसीजर स्टेट गवर्नमेंट पर न छोड़ कर इसी बिल में रखना चाहिए।

दूसरी बात मैं मंत्री जी से यह जानना चाहूंगा कि बांगला शरणार्थी टैक्स जिस दिन

[श्री राम रतन शर्मा]

से लगा तब से आज तक इस में कितना पैसा आया, और कितने शरणार्थी आये थे, उन में से कितने वापस लौटे और क्या अब भी कुछ ऐसे शरणार्थी हैं जो बंगला देश नहीं गये हैं और हमारे देश में हैं ? और अगर हैं तो उन के रीहैबिलिटेशन के लिए हमारी सरकार ने क्या किया है ।

साथ ही मैं यह भी जानना चाहता हूँ कि बाडमेर, अखनूर, छम्ब जौगिया और जम्मू के क्षेत्र में, जिन्हें कि उम समय फौजी हलचल के कारण दहशत से विस्थापित करना पड़ा था क्या उम क्षेत्र में पुनः उन लोगों को बसा दिया गया ? अगर नहीं, तो उन के लिए सरकार क्या कर रही है ?

**सभापति महोदय :** आप बिल के स्कोप में बाहर न जाइये ।

**श्री राम रतन शर्मा :** मैं बाहर नहीं जा रहा हूँ । उसी सदन में सरकार से प्रोसीजर के सम्बन्ध में मुझे यह कहना है कि प्रोसीजर का बहुत ज्यादा लैथी न किया जाय, और दो तरफ़ बाने न कहो जायें । इस से मेरा कहने का मतलब यह है कि अभी आप 5, 6 हजार जम्मूनिस्ट पार्टी के सदस्यों को वीर टिट्ट के यहाँ पर ले आयें, और कल को अगर दूसरी पार्टी भी इसी तरह से माग करेगी तो झगड़ होगा । इसलिए सरकार को एक स्टैंडर्ड रखना चाहिए ।

अन्त में इस बिल का समर्थन करते हुए निवेदन है कि इस बिल में ही रिफ़ण्ड का प्रोवीजन रख दिया जाय, स्टेट गवर्नमेंट पर उस काम को न छोड़ा जाय ।

**SHRI S. P. BHATTACHARYYA (Uluberia):** Mr. Chairman, Sir, I support the Refugee Relief Taxes (Abolition) Bill. It is true that whenever required, at the time of Emergency, the people will make

sacrifices and, in spite of difficulties, will bear the taxes and pay them without any grudge. After the liberation of Bangladesh, now they have come forward with this Bill and I support it. But the feelings of the patriotic people must be respected, I fear that the State Governments may continue with the collection of these taxes. The Minister may clarify it. I think, that should not happen. When these taxes are being abolished, they should be abolished fully. Then, whenever we want the people to pay something extra, they will willingly pay. After the passing of this Bill these taxes should not continue in any State. If that is there, that the taxes will continue in the States I am opposed to that. The Minister should clarify it. Otherwise, I support the Bill.

**श्री मरजू पांडे (गाजीपुर) :** सभापति महोदय, जो बिल सदन में आया है उस की तहत जो बंगलादेश सम्बन्धी ड्यूटी हटाई जा रही है उस का मैं स्वागत करता हूँ, लेकिन जैसा माननीय सदस्यो ने कहा है, उस के रिफ़ण्ड का प्रोसीजर आसान नहीं किया जा रहा है । अगर यह राज्य सरकारों के हाथ में छोड़ा जायेगा तो काफी देर होगी और पब्लिक को परेशानी होगी । इसलिए मंत्री महोदय को इस सम्बन्ध में कोई अमेण्डमेंट लाना चाहिए और प्रोसीजर को आसान बना देना चाहिए ।

दूसरी बात यह पता चली है कि जितना रुपया सरकार यहाँ इन टैक्सेज में छोड़ेगी उतना ही राज्य सरकार बढ़ाने जा रही है मैं समझता हूँ कि यहाँ की सरकार को इस सम्बन्ध में डाइरेक्टिव देना चाहिए क्योंकि अब टैक्सेज इतने अधिक हो गये हैं कि पब्लिक बहुत ज्यादा परेशान है । अब ज्यादा टैक्सों की कोई जरूरत नहीं है । राज्य सरकारों को निर्देश दिया जाना चाहिए कि अब इन टैक्सों को बे फ़िर से इन्कोम न करें

में मंत्री महोदय से यह जानना चाहता हूँ कि वे इस सम्बन्ध में क्या करने जा रहे हैं ?

**SHRI K. R. GANESH** I am thankful to the hon. Members for participating in the debate. There are two or three points which have been raised. I would like to clarify those points.

Firstly, the question of procedure has been raised. Due to the fact that some of the levies are collected by the States, a provision has been made that the application will be made to the Collector because the stamp duty will be collected by the States. In this regard, since the post-offices are not the only media for the sale of stamps and other documents, it may create a lot of difficulties. That is why it has been left to the State Governments also that they may find out other methods, procedures, for the expeditious disposal of these claims.

As far as the other point which my hon. friend, Shri Bhattacharyya has raised, that some of the State Governments have decided to continue the levy of some of these taxes, the hon. Member is aware that when the taxes came into force, the State Governments were also asked to levy certain taxes which fell within their purview. When the Central Government decided to withdraw these taxes with effect from 1st April, 1973, as far as the Central Government is concerned, the State Governments were also informed of this decision. Now, certain State Governments have decided to continue some of these levies which fall into their sphere. Accordingly, certain State Governments, Rajasthan, Punjab, West Bengal, Haryana and Mysore, have decided to continue all or some of these levies. This is a matter which pertains to State Governments and to their Legislatures. I do not think we should discuss about it here. We are withdrawing our levies. It is for the State Governments and their Legislatures to see...

**SHRI S. P. BHATTACHARYYA**  
After the passing of this Bill, what

right have the States got to continue with the collection of these levies?

**SHRI K. R. GANESH** It is for the State Governments and their Legislatures to decide it.

As far as the other point about the amount of collections made out of these levies, I informed the House that in 1971-72 Inland Air Travel Tax amounted to Rs 53.27 lakhs, 1972-73—Rs 225 lakhs estimated for the whole year and Railway passenger tax, for 1971-72—Rs 482 lakhs, 1972-73—Rs 706 lakhs upto September 1972, tax on postal articles—1971-72—Rs 16.97 lakhs, 1972-73—Rs 183.81 lakhs upto September 1972, excise duty on newspaper—1971-72—Rs 220.51 lakhs and 1972-73—Rs 274.90 lakhs upto September 1972. As far as the additional stamp duty is concerned, the figures are not available. I have already indicated that in the Bill itself we have provided for certain procedure and for facilitating expeditious disposal, the State Government has been given powers so that they can provide their own procedure which they think proper.

With these words, I commend the Bill for the consideration of the House.

**MR CHAIRMAN** The question is

That the Bill further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, and the Union Duties of Excise (Distribution) Act, 1962, and to repeal the Railway Passenger Fares Act, 1971, the Tax on Postal Articles Act, 1971, and the Inland Air Travel Tax Act, 1971, be taken into consideration."

*The motion was adopted.*

**MR CHAIRMAN** Now the question is

"That Clauses 2 to 7, Clause 1, the Enacting Formula and the Title stand part of the Bill."

*The motion was adopted.*

Clause 2 to 7, clause 1, the Enacting Formula and the Title were added to the Bill.

SHRI K. R. GANESH: I move:

"That the Bill be passed."

MR. CHAIRMAN: The question is:

"That the Bill be passed."

The motion was adopted.

15.38 hrs.

#### UNION TERRITORIES TAXATION LAWS (AMENDMENT) BILL

THE DEPUTY MINISTER IN THE  
MINISTRY OF HOME AFFAIRS  
(SHRI F. H. MOHSIN): On behalf of  
Shri K. C. Pant, I move: \*

"That the Bill further to amend  
certain taxation laws in the Union  
territories be taken into considera-  
tion."

As this House is aware, the Central Government had requested in October 1971 all States to levy additional stamp duty on instruments falling in the State List, a surcharge on the entertainment tax, betting tax, sales tax and tax on non-commercial motor vehicles and tax on bus passenger fares, in order to raise additional resources for meeting the expenditure on the relief of Bangla Desh refugees. The Union Territories of Andaman, Nicobar Islands, Dadra and Nager Haveli, Delhi, Goa, Daman and Diu, the Laccadives and Minicoy and Amindivi islands, Pondicherry and Manipur and Tripura which were then Union Territories also joined in this national effort of mobilising resources and the Parliament enacted the Union Territories Taxation Laws Amendment Act 1971.

Now that the refugees have gone back to their homeland, the time has come for discontinuing these additional duties and surcharges. The present Bill has been brought forward

for withdrawing the additional levies imposed in the Union Territories of Delhi, Andaman and Nicobar Islands, the Laccadive, Minicoy and Amindivi islands, Dadra and Nager Haveli, Goa, Daman and Diu, Pondicherry.

Clause 2 of the Bill seeks to achieve this object. As Manipur and Tripura are States and as the levies in force in these States fall in the State List of taxation, it is for them to take necessary action.

Some of these levies are being collected by means of stamps. It is, therefore, possible that some persons may have unused stamps with them. The Bill, therefore, provides for the refund of the value of the unused but unspoilt stamps. Tickets for the entertainments on or after 1-4-1973 might have been sold in advance and the surcharge might have been collected from the customers.

There is provision for refund of amount of surcharge so collected. Also in Chandigarh where there is surcharge on bus passenger fares of one rupee or more if the surcharge is collected on tickets issued in advance for journeys commencing on or after 1-4-1973 the passengers can claim refund of the surcharge. Clause 3 of the Bill empower the administrators of union territories to issue suitable instructions laying down the procedure for these refunds.

I wish to avail of this opportunity to thank the people of the Union Territories for their contribution in successfully meeting the challenge posed by the sudden and massive influx of refugees in our country. I am sure that this Bill will be welcomed by all sections of the House. I commend the Bill for the acceptance of the House.

MR. CHAIRMAN: Motion moved:

"That the Bill further to amend  
certain taxation laws in the Union  
territories, be taken into considera-  
tion."