

[Mr. Chairman.]

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 consideration."

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 consideration."

*Moved with the recommendation of the President.

श्री राज एलन शर्मा (बादा) देर से ही सही परन्तु यह बिल जैसा पहले वाला बिल प्रस्तुत किया गया था, सराहनीय है और इसको ला कर सरकार ने एक बहुत ही अच्छा काम किया है। मैंने पहले भी कहा था और इस में भी उसी तरह का प्राविजन है क्लोज तीन में

The administrator of each of the union territories referred to in Section 2 shall by order published in the official Gazette make provisions for the refund in such manner as may be provided in the order

आपने इसको पहली अप्रैल, 1973 से लागू किया है। आज 26 मार्च, है। इस प्राविजन से अननिसैसरी हार्डशिप होगी। इसमें ही आप को चाहिए था कि आप प्रोसीजर प्रेसक्राइब कर देते। ऐसा आप ने कर दिया हांता तो कोई कमिप्लिकेशन जो अब पैदा होगी वह पैदा नहीं होती। मेरा अनुरोध है कि आप दस में ही एमंडमेन्ट ला कर प्रोसीजर प्रेसक्राइब कर दें और इस बिल को पास कर दें।

श्री राजावतार शास्त्री (पटना) सच सचालित क्षेत्रों में रिफ्यूजी लोगो के नाम पर जो कर लगाए गए थे और जिन को अभी वापिस लिया जा रहा है इसका मैं स्वागत और समर्थन करता हूँ। वापसी का काम और पहले होना चाहिए था। लेकिन देर से ही सही, यह एक अच्छा कदम है। दस क्षेत्रों से आप इसको उठा रहे हैं। जिन करो की चर्चा की गई है उनको आगे जारी रखना उचित नहीं था। इसलिए उनका उठाया जाना सही है। मेरा आप से पुनः निवेदन है कि बदली हुई परिस्थिति में जब आप इन करो को उठा रहे हैं तो कोई कारण नहीं है कि इन करो को राज्य सरकारें लगाए रखें, इनको कायम रखें। यह ठीक है कि राज्यों के बारे में हम यहाँ कोई कानून नहीं बना सकते हैं, कोई फैसला

यहाँ नहीं कर सकते हैं। लेकिन भारत सरकार आज की बदली हुई परिस्थिति को देखते हुए, जनता की हालत को देखते हुए, महंगाई को देखते हुए, जनता की देने की शक्ति को देखते हुए, तमाम परिस्थिति पर विचार करते हुए राज्यों का जहाँ जहाँ भी इस तरह के कर लगे हुए हैं, उनमें इनको वापिस लेने का अनुरोध कर सकती थी और मैं समझता हूँ कि ऐसा अनुरोध आपको करना चाहिए था, ऐसी सलाह आपको इन राज्य सरकारों को देनी चाहिए थी। ऐसा अगर किया गया होता तो जनता पर जो बोझ है वह हलका हो सकता था। वह अनुरोध हम भी आपकी माफ़त उन से करना चाहते हैं और आप से भी यह निवेदन करना चाहते हैं कि आप राज्य सरकारों को भी सलाह दें कि वे भी इस दिशा में उचित कदम उठाएँ और उन्होंने अगर कोई कर लगा रखे है, तो उनको वापिस लें।

इन शब्दों के साथ मैं इस बिल का समर्थन करता हूँ।

SHRI F H MOHSIN Sir, I am glad that the Members who have spoken have supported the measure

One member said that the procedure for refund should be laid down by the Central Government, instead of leaving it to the Administrator

Provision has been made giving the Administrator the power of refund in the manner considered better, to avoid delay I do not think any more delay would be occasioned by this procedure. It is only with that intention that cl 3 provides that the Administrator of each of the Union Territories may by order make provision for the refund in such manner as may be provided in the order I do not think it will be any way affect the refund of the various duties that have been collected so far. It may not be such a big task for the Administrator, to carry out this work.

[Shri F. H. Mohsin.]

As regards the other point mentioned by my hon. friend opposite that we could have issued instructions to the State Governments to withdraw the taxation, as already pointed out by Shri Ganesh, the matter is left to the State Governments. If they want to withdraw it, they may. It may not be advisable for the Central Government to interfere with their way of collection of duties. At the same time, I might add there that there are some States which are faced with acute scarcity conditions like Maharashtra, Andhra and Mysore.

SHRI RAMAVATAR SHASTRI:
Bihar also.

SHRI F. H. MOHSIN: Yes. The State Governments may like to continue these levies for the benefit of those people who are living in those scarcity areas, of course, with the consent of the people's representatives in the Assembly. But if they choose to continue these levies for sometime more with a view to give some help to the people of the scarcity-affected areas, what is wrong in that? In Mysore, Maharashtra and Bihar, they may choose to continue it and if the concerned State legislature agrees with it, I do not think there should be any objection for the continuance of the levies. After all, the money so collected would be utilised for the people in the scarcity-affected areas. When we collected some amount for the refugees coming from Bangladesh for the people who are affected, there is nothing wrong in using the amount for our own people. Anyway this is a matter in which we do not want to issue any directions. We leave it to the States to decide as they like.

With these words, I commend the Bill to the acceptance of the House.

MR. CHAIRMAN: The question is:

"That the Bill further to amend certain taxation laws in the Union

Territories, be taken into consideration."

The motion was adopted.

MR. CHAIRMAN: 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.

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

SHRI F. H. MOHSIN: I beg to move:

"That the Bill be passed."

The motion was adopted.

15.49 hrs.

CAPITAL OF PUNJAB (DEVELOPMENT AND REGULATION), (CHANDIGARH AMENDMENT) BILL

THE MINISTER OF WORKS AND HOUSING (SHRI BHOLA PASWAN SHASTRI): I beg to move:

"That the Bill further to amend the Capital of Punjab (Development and Regulation) Act, 1952, as in force in the Union territory of Chandigarh, as passed by Rajya Sabha, be taken into consideration."

I shall read the statement of objects and reasons. The Supreme Court in Messrs. Jagdish Chand Radhey Shyam Vs. the State of Punjab and Others (Civil Appeal No. 1099 of 1967) declared section 9 of the Capital of Punjab (Development and Regulation) Act, 1952 (Punjab Act XXVII of 1952), as in force in the Union territory of Chandigarh, as being violative of articles 14 and 19(1) (f) of the Constitution and held that the Central Government is not entitled to resume the