

Patodia asking for the criteria followed while fixing the amount of pension and facilities payable to the widow of Dr. Zakir Hussain, the then Minister in the Ministry of Home Affairs stated that this is equivalent to the amount paid to the retiring President, Rs. 12,000 per annum. Under the President's Pension Act, 1951 a retiring President is entitled to a pension of Rs. 15,000 per annum and not Rs. 12,000. The figure of Rs. 12,000 should therefore be read as Rs. 15,000.

13.29 hrs.

### ELECTION TO COMMITTEES

#### (i) RUBBER BOARD

THE DEPUTY MINISTER IN THE MINISTRY OF FOREIGN TRADE (SHRI RAM SEWAK) : I beg to move the following :

"That in pursuance of sub-section 3 (e) of Section 4 of the Rubber Act, 1947, the members of this House do proceed to elect, in such manner as the Speaker may direct, two members from among themselves to serve as members of the Rubber Board for the next term commencing from the date of election, subject to the other provisions of the said Act."

MR. SPEAKER : The question is ;

"That in pursuance of sub-section 3 (e) of Section 4 of the Rubber Act, 1947, the members of this House do proceed to elect, in such manner as the Speaker may direct, two members from among themselves to serve as members of the Rubber Board for the next term commencing from the date of election, subject to the other provisions of the said Act."

*The motion was adopted.*

#### (ii) CARDAMOM BOARD

SHRI RAM SEWAK : I beg to move

the following :

"That in pursuance of sub-section (3) (c) of Section 4 of the Cardamom Act, 1965, the members of this House do proceed to elect, in such manner as the Speaker may direct, two members from among themselves to serve as members of the Cardamom Board for the next term commencing from the date of election, subject to the other provisions of the said Act."

MR. SPEAKER : The question is ;

"That in pursuance of sub-section (3) (c) of Section 4 of the Cardamom Act, 1965, the members of this House do proceed to elect, in such manner as the Speaker may direct, two members from among themselves to serve as members of the Cardamom Board for the next term commencing from the date of election, subject to the other provisions of the said Act."

*The motion was adopted.*

13.30 hrs.

### BUSINESS ADVISORY COMMITTEE FIFTH-THIRD REPORT

THE MINISTER OF PARLIAMENTARY AFFAIRS, AND SHIPPING AND TRANSPORT (SHRI RAGHU RAMAIAH) : I beg to move :

"That this House do agree with the Fifty-third report of the Business Advisory Committee presented to the House on the 10th November, 1970."

MR. SPEAKER : The question is :

"That this House do agree with the Fifty-third Report of the Business Advisory Committee presented to the House on the 10th November, 1970."

*The motion was adopted.*

श्री कंबर लाल गुप्त (दिल्ली सदर) :  
अध्यक्ष महोदय, मैं जानना चाहता हूँ कि

[श्री कंवरलाल गुप्ता]

इनकम टैक्स बिल पर जनरल डिस्कशन कितनी देर होगी और क्लोज बाई क्लोज कितनी देर होगी।

SHRI HEM BARUA (Mangaldai) : I wrote to you this morning about the Prime Minister saying something about US arms aid to Pakistan by Mr. Rogers in UN.

MR. SPEAKER : This is the specific motion :

"This House deplores the failure of the Government to provide protection to Mrs. Parul Bose who was stabbed in Calcutta on the 4th November, 1970, while working in her school, despite prior intimation having been given to the Commissioner of Police three days before the incident."

This has removed my headache. The Business Advisory Committee said they could not find a solution, that it was the Speaker's headache, and all of you started speaking here, I am really surprised.

13.32 hrs.

*The Lok Sabha adjourned for Lunch till thirty minutes past Fourteen of the Clock.*

*The Lok Sabha reassembled after Lunch at thirty-five minutes past Fourteen of the Clock.*

[SHRI SHRI CHAND GOYAL in the Chair]

SHRI INDRAJIT GUPTA (Aizpore) : There is a serious matter which has appeared in the papers and I should like to draw the attention of the Government and the Education Minister to it. You must have seen the report; it has appeared today. A lecturer in one of the focal colleges, Balwan College, Mr. Jawad Alam, has been dismissed from service on the ground that he has married a Hindu girl. He is a Muslim. Yesterday the matter about communalism in the universities was raised here. I should like to say that in a country like this, in the capital city, where a Muslim teacher has married a Hindu girl, he has been dismissed from service and the Chairman of the

governing body called him and told him : because some persons including two Members of Parliament—he did not name them—have objected, they are not going to keep him in service. I should like to draw the attention of the Education Minister and ask him to take some steps. An enquiry should be held into the matter. This poor man should not be victimised on grounds like this; this is a secular country.

श्री जाजं फरनेजीज (बम्बई-दक्षिण) : नियम 109 के अन्तर्गत जो अभी बहस आप करने जा रहे हैं, उसको स्थगित करने का प्रस्ताव मैं आपके सामने पेश करता हूँ।

कल मध्य रात्रि से महाराष्ट्र के तीन लाख सरकारी कर्मचारियों ने अनिश्चित काल तक हड़ताल शुरू की है। वह हड़ताल उन्होंने महंगाई भत्ते के मामले को लेकर शुरू की है। उनकी मांग इतनी ही है कि केन्द्रीय सरकारी कर्मचारियों को जो महंगाई भत्ता मिलता है वही महाराष्ट्र के तमाम राज्य सरकारी कर्मचारियों को भी दिया जाए। कल रात्रि से अस्पतालों में, बम्बई शहर और पूना जैसे शहरों में, दुग्ध योजना में, भद्रालतों में और तमाम सरकारी कचहरियों और कार्यालयों में काम ठप्प हो गया है और इस हड़ताल के कारण लोगों को बहुत कठिनाई का सामना करना पड़ रहा है। ऐसी हालत में इस विषय पर केन्द्रीय सरकार के वास्ते विचार करना बहुत ही आवश्यक है। विशेषकर ग्रन्थ मंत्री को इस मामले पर विचार ज़रूर करना चाहिए। मैं तो खास तौर पर ग्रन्थ मंत्री से भेंट करने वाला हूँ चूँकि उनकी इस मामले में दो जिम्मेदारियाँ हैं। एक तो वह महाराष्ट्र के हैं और इस नाते और महाराष्ट्र कांग्रेस का नेता होने के नाते श्री वसन्त राव चव्हाण पर इस हड़ताल को लेकर बहुत भारी जिम्मेदारी आती है। श्री वसन्तराव नायक भले ही महाराष्ट्र के मुख्य मंत्री हैं लेकिन यह सदन जानता है और देश भी इस चीज को जानता

है कि श्री यशवन्त राव चव्हाण जिस चीज को चाहते हैं वही चीज महाराष्ट्र में होती है। इस वास्ते राजनीतिक तौर पर श्री यशवन्त राव चव्हाण की बहुत भारी जिम्मेदारी है और इस हड़ताल के बारे में उनको चाहिए कि वे तत्काल हस्तक्षेप करें और कोई योग्य निर्णय इस मामले पर लें।

मैंने उनको कल एक पत्र भी भेज कर कहा था कि उनको तत्काल इस मामले में हस्तक्षेप करना चाहिए और इस हड़ताल को रोकने का उनको अन्त तक प्रयत्न करना चाहिए।

एक दूसरी जिम्मेदारी भी उन पर आती है, अर्थ मंत्रालय पर आती है। राज्य सरकारों के सरकारी कर्मचारी जब यह मांग करते हैं कि केंद्रीय सरकार के कर्मचारियों जैसा ही महंगाई भत्ता ज्वको दिया जाए तो उनकी उस मांग को पूरा करने में राज्य सरकारों को अर्थिक कठिनाई का सामना करना पड़ता है, वह कठिनाई उनके सामने आकर खड़ी हो जाती है। उस कठिनाई को दूर करने की भी जिम्मेदारी केन्द्र के अर्थ मंत्रालय पर आती है। ये जो दो प्रकार की जिम्मेदारियाँ हमारे अर्थ मंत्री श्री यशवन्त राव चव्हाण के ऊपर आती हैं, हम चाहते हैं कि जो हड़ताल के कारण स्थिति वहाँ पैदा हो गई है, उस पर पहले विचार हो और इस विषयक पर बहस जो होने जा रही है, उसको आप न लें। इस हड़ताल के कारण महाराष्ट्र के लोग परेशानी में पड़ गये हैं। बम्बई शहर में विशेषकर अस्पतालों में, बूध योजना में तथा अन्य कामों के मामले में नागरिक जीवन परेशानी में वहाँ पड़ा हुआ है और इन तमाम चीजों पर यहाँ विचार होना चाहिये। अभी-अभी मैंने अखबारों में पढ़ा है कि महाराष्ट्र विधान सभा की बैठक जोकि अगले सोमवार से होने जा रही है उसके बारे में मुख्य मंत्री ने ऐलान किया है कि विधान सभा की बैठक को भी स्थगित करना पड़ेगा कि रक्षण

सरकारी कर्मचारियों की हड़ताल के कारण महाराष्ट्र की विधान सभा की भी बैठकें नहीं हो सकती हैं। ऐसी अवस्था में अगर महसूस इस मामले पर विचार न करे और विशेषकर अर्थ मंत्री खुद इस मामले पर विचार न करें तो एक बहुत ही गम्भीर स्थिति उत्पन्न हो जायेगी। एक बहुत ही बड़े रकम की सस्के चार करोड़ जनता और तीन लाख सरकारी कर्मचारियों का सारा जीवन निमग्न करके अवस्था में आ गया है। इस वास्ते मैं आपसे अनुरोध करता हूँ कि नियम 109 के अन्तर्गत आप जिस विषयक पर चर्चा आरम्भ करने जा रहे हैं, उसको स्थगित करें और अर्थ मंत्री को इस मामले पर तत्काल अपना निवेदन देते बने रहें और इस प्रश्न पर बहस चलाने का हम सबको मौका दें।

SHRI VIKRAM CHAND MAHAJAN (Chamba) : Mr. Chairman, Sir, you must have read the news today that there is harassment which is being inflicted on some foreigners. Our country needs foreign exchange, and our country is in dire need of tourists visiting us. We are begging everywhere in the world, asking people from other countries to come and see India. But when they come to this country, at 12 o'clock in the night, they are served with notice and immediately arrested and put in jail, where there are no amenities available. I want to ask the Government, through you, to make a statement on this aspect, and say why those three foreigners were arrested here, who were working in the Holiday on Ice, why they were arrested at 12 O'clock; whether they came here, immediately, at that time or whether they were in India for the last one month. Who were the officers responsible to arrest them at that unearthly hour? I hope that you will ask them to look into this aspect.

MR. CHAIRMAN : Three hon. Members have raised three different points, and the Deputy Minister of Parliamentary Affairs, Mr. Parthasarathy, is here. I am sure he has taken note of all the points that have been made by the hon. Members

[Mr. Chairman]

and he will try to persuade the State Government, as Mr. Fernandes has pleaded to grant interim relief to the Government employees of Maharashtra. Primarily, it is a matter for the State Government. I have also written to the Chief Minister of Punjab and Haryana to grant interim relief to the State Government employees, because, now that the Central Government has done it, it is very desirable that the State Governments must follow suit. I request Mr. Parthasarathy to bring it to the notice of the finance Minister. and also the points raised by Mr. Indrajit Gupta and Mr. Vikram Chand Mahajan, to ministers concerned so that if something can be done, that ought to be done.

Now, the House will take up further discussion of the Taxation laws (Amendment) Bill.

14.43 hrs.

#### TAXATION LAWS (AMENDMENT) BILL (Contd.)

**SHRI HIMATSINGKA (Godda) :** Mr. Chairman, Sir, the various Finance Ministers have promised from time to time that steps would be taken to rationalise the income-tax provisions and they will try to avoid the annual ritual of introducing changes and alterations in the Act. Now, every year, certain provisions are altered as a result of which the books that are purchased this year become absolutely useless next year, and the people do not know what the provisions of the law are which they have to follow, because there are so many changes sometimes twice in a year.

This Taxation Laws (Amendment) Bill is an attempt to rationalise some of the provisions and to some extent the provisions that have been recommended by the Select Committee go a long way to remove some of the difficulties that were being felt in the matter of taxation. The provision for amortization certainly will be a useful one, but I do not see any justification for categorisation of items which may be taken into account in fixing the amount; that should be left to the officers to decide in each particular case, depending on the kind of machinery or kind of industry or practice that is prevalent and all these things, it should be done. But if you categories

certain items, then they may not and they necessarily will not cover all the items in all the cases. Therefore, I feel instead of categorisation of the items, it should be left to the discretion of the Income-tax Officer.

About shifting of machinery from one State to another, there was a provision in the original Bill which has been now dropped on the assumption that the shifting is intended to avoid certain laws of a particular State. That is not so. In certain cases, a factory in a particular place becomes unprofitable and unproductive. In the case of some sugarmills in UP and Bihar, they are so closely placed that they do not get sufficient cane. They can shift themselves only with the permission of the State Government. They cannot do so if the State Governments do not agree. Therefore, that provision should have been allowed to remain. Even now an amendment, that has been given, should be accepted. In any event, if some party wants to shift from one place to another in the same State for reasons of safety, stability and other conveniences, they should certainly be permitted to be done.

Coming to penalty provisions, as a lawyer you know Sir, that various provisions in the Income, tax Act, Wealth-tax Act and Gift-tax Act provide for various penalties for committing this thing or that thing and what not. If a return is filed a few days late, there is a penalty. If the wealth-tax return is not filed in time, there is a penalty of half a per cent on the total wealth of the party per month. There are so many penalty provisions. I feel that some step should be taken to rationalise them, so that the Damocle's sword that hangs on the assessee and which is always available to corrupt officers to influence the parties to fall in line with their wishes, will go. Some steps should be taken to rationalise the penalty provisions in various tax laws.

I also find that in the provision for transfer of property by an individual to the Hindu Undivided Family, the HUF has not been treated properly. As a matter of fact, the various tax laws have the effect of breaking up the HUF to a very large extent. Practically, the Hindu Undivided Families are breaking up under the pressure of the tax laws. Now this provision has