

[Shri N. Dandeker]

true character and the true worth of this Hindu joint family system in this country. Therefore, Sir, I have very strong objections to this clause as it stands.

Finally, I come to clause 30 which is concerned with the introduction of the summary assessment procedure. When I first saw this, I rather liked it. I felt it would loosen up the time limitations on the taxation machinery so that where obviously there were honest assesseees and on the whole their record seemed to be all right, the returns seemed to be all right, the I.T.Os could go ahead and make an assessment with reference to the record, return and any statement of account filed with the return. But the more I have studied this, the more I am inclined to agree with the very clear Minute of Dissent on this particular matter appended by Shri Salve. The consequence of this summary procedure will be that you will have an enormous number of appeals because of the temptation of the ITO for every conceivable reason he can find in the records. You cannot get a way from this that there is a certain character, certain trend which income-tax authorities have acquired in recent years in this country, reinforced by recent developments arising out of audit of income-tax revenues. I have talked with a number of ITOs. They say, 'To hell with it; we are not going to risk being accused by audit, accused by inspection, accused by the Appellate Asstt. Commissioner, accused by everybody all round, of being either stupid or corrupt or both'. Every Income Tax officer, with whom I have discussed this I know a lot of them; I was myself in the department—feels this way.

Therefore, even on the basis of the return and accompanying statements and the record if they make an assessment, many more assessments will go up in appeal. But that perhaps would not matter. But what will matter is that the Appellate Asstt. Commissioners will in these cases become the assessing officers, because assesseees who are shabbily treated or feel they are wrongly treated, will require the Appellate Asstt. Commissioner to look into their accounts, to look into the balance sheets, to look into a whole lot of things, all the evidence which they could have proposed before the ITO

but did not have the opportunity produce. The Appellate Asstt. Commissioner will in fact become the first assessing officer. In every case where an assessee disagrees with the I.T.O. because the assessment is *ex-parte*,—the assessment is in his absence, the assessment is summary,—every assessee who is dissatisfied will take the matter in appeal and he will make the Appellate Asstt. Commissioner the taxing authority. This will happen, and it is in that light that I hope the Minister will consider the further comments of Shri Salve. You are going to find it very difficult to reopen assessments under sections 147/148 for any reasons different from the sort of reasons for which you could have reopened those assessments under the present law.

I have very little else to add except to say that subject to these observations and some amendments which I shall put in at the appropriate stage, I think the Bill is a good one.

MR. SPEAKER : We will continue with this tomorrow. The Prime Minister will now make a statement.

17.53 hrs.

STATEMENT RE. STATEHOOD FOR MEGHALAYA

THE PRIME MINISTER, MINISTER OF ATOMIC ENERGY, MINISTER OF HOME AFFAIRS AND MINISTER OF PLANNING (SHRIMATI INDIRA GANDHI) : As the House is aware, some time ago we reorganised the State of Assam and constituted the Garo Hills and the Khasi and Jaintia Hills districts into the autonomous State of Meghalaya within Assam. This arrangement took into account the need to provide adequate scope for the political aspirations of the people of this area while preserving the overall unity of the State of Assam. The decision to grant Statehood to Manipur and Tripura, however, necessitated a fresh look at the status of Meghalaya. The Chief Minister of Meghalaya also urged that in the changed situation, Meghalaya should be made a separate State. Later, Shri K. C. Pant visited the north-eastern region and discussed this

matter with the Chief Minister and other Ministers of Meghalaya, as well as with the Ministers of Assam. Recently, the Meghalaya Legislative Assembly has passed a Resolution demanding full Statehood. On October 2, I was in Gauhati and further discussions were held with both the Governments. Taking these factors into account, Government have decided to accept in principle Meghalaya's demand for Statehood. We shall consider with sympathy the request of the Assam Government for assistance in building a new capital.

The need for a co-ordinated approach to the problems of the development and security of the north-eastern region gains further importance in view of the contemplated constitutional changes in this region. We are studying these problems to see what further measures are necessary. I propose to have a discussion with the Governor, Lt. Governor and Chief Ministers concerned regarding this and other connected matters in the near future.

Meghalaya came into existence with the goodwill of all sections of the House. I hope that the decision to raise it to Statehood will also be welcomed by the entire House.

SHRI KANWAR LAL GUPTA (Delhi-Sadar) : What about Delhi ?

अध्यक्ष महोदय, दिल्ली की पोलिटीकल एस्पिरेशन्स पूरा करने के लिए आप क्या कर रही हैं ? सारी जगहों को स्टेटहुड आप दे रहीं हैं लेकिन दिल्ली की पालीटीकल एस्पिरेशन्स के बारे में आप कोई ख्याल नहीं कर रही हैं। यह डिस्क्रीमेशन आप करना चाहती हैं। दिल्ली वाले कई बार प्रार्थना कर चुके हैं ? यहाँ पर जनसंघ है, क्या इस लिए आप इसको पूरा नहीं करना चाहती हैं प्रार्थना करूँगा कि इसके बारे में आप विचार करें और दिल्ली के लोगों की भावनाओं की कद्र करें।

अध्यक्ष महोदय : जब भी किसी स्टेट के बारे में कोई ध्यान आता है तो दिल्ली जरूर बीच में आ जाती है।

श्री कंवर लाल गुप्त : यहाँ का रेवेन्यू ज्यादा है, यहाँ की पापूलेषन ज्यादा है, फिर भी आप इस को स्टेटहुड नहीं देतीं।

MR. SPEAKER : This is a statement about Meghalaya.

SHRI BAL RAJ MADHOK (South-Delhi) : When the Bill on Maghalaya was brought before the House. I had pointed out that a sub-state was temporary alternative and the demand for a full state would come. Then it was said that I was a prophet of doom. If you are going to go on creating new States, this is going to lead to chaos. If the Government wants to do it, let there be a new states Re-organisation Commission which would go into all aspects and see that new States have to come into existence, they do so after due consideration and not under one pressure or other. While I have nothing to say against giving full Statehood to Meghalaya, I say this is wrong way and this is a way and this is going to lead similar demands elsewhere. Therefore, I suggest that a new States Re-organisation commission should be appointed to into the whole question, wherever demands for new States are coming up whether Telengana or elsewhere, so that we can have an orderly and considered new alignment of States all over the country.

SHRI SURENDRANATH DWIVEDY (Kendrapara) : We welcome this decision of the Government. I think they should give some serious thought as to how the entire hill regions in the frontier area should be administered and brought under one uniform system. We welcome this and we wish godspeed to the new State of Meghalaya.

SHRI DHIRESWAR KALITA (Gauhati) : As the Prime Minister has now declared that Meghalaya will be a full State, Shillong

[Shri Dhireshwar Kalita]

cannot remain the Capital of Assam State. So, Government should immediately provide Rs. 50 crores to shift the capital from Shillong to Gauhati. This should be also a part of the declaration. I want some commitment from the Prime Minister here and now.

SHRI BEDBRATA BARUA (Kaliabor): An announcement has also to be made about the assistance that the Centre has to give the shift the capital of Assam.

MR. SPEAKER: When the proper time comes, they will do so.

SHRI B.K. DASCHOWDHURY (Cooch-Bihar): While I welcome the decision about the State of Meghalaya, I would appeal to the Prime Minister to look into the case of Cachar District here and now. The whole of the Cachar District will be a truncated area, separated from the rest of Assam. It needs a special look.

SHRI KANWAR LAL GUPTA: The Prime Minister should reply to all the points raised here.

MR. SPEAKER: This is not a debate that I can ask her to reply.

SHRI BAL RAJ MADHOK: This is a very important statement and we have made some comments. We expect her to give some reply.

BUSINESS ADVISORY COMMITTEE
FIFTY-THIRD REPORT

THE MINISTER OF PARLIAMEN-
TARY AFFAIRS, AND SHIPPING AND
TRANSPORT (SHRI RAGHU RAMAIAH):
I beg to present the Fifty-third Report of
the Bussiness Advisory Committee.

18 hrs.

*The Lok Sabha then adjourned till
Eleven of the Clock on Wednesday, No-
vember 11, 1970/Kartika 20, 1892 (Saka).*