

a law if even two States pass a requisite resolution. If the other States pass that resolution subsequently, their names could be inserted in the Act and storage facilities could be made available in those States. Mr. Bade has also given his support to the Bill. These are the points that have been raised. Therefore I commend this Bill for acceptance.

**Dr. M. S. Aney:** Have you got a regular programme to open storage depots to cover the entire agricultural area in every State?

**Shri D. R. Chavan:** We have got a programme in the Fourth Plan. For the time being, I have not got these figures but I may say that we have a sizable programme in the Fourth Plan.

**Mr. Deputy-Speaker:** The question is:

"That the Bill to supplement the provisions of the Warehousing Corporations Act, 1962, be taken into consideration."

*The motion was adopted.*

**Mr. Deputy-Speaker:** The question is:

"That clause 2 stand part of the Bill."

*The motion was adopted.*

*Clause 2 was added to the Bill.*

*Clause 1, the Schedule, Enacting Formula and the Title were added to the Bill.*

**Shri D. R. Chavan:** Sir, I beg to move:

"That the Bill be passed."

**Mr. Deputy-Speaker:** I shall put the question to the vote of the

House . . . (Interruptions). The question is:

"That the Bill be passed."

*The motion was adopted.*

**Mr. Deputy-Speaker:** We shall take up the next Bill.

श्री हुकम चन्द कछवाय (देवास)  
उपाध्यक्ष महोदय, मेरा एक व्यवस्था का प्रश्न है कि हाउस में इस समय कोरम नहीं है ।

**Mr. Deputy-Speaker:** Let the Bill be rung—

**Mr. Deputy-Speaker:** Now there is quorum. Shri Rameshwar Sahu.

13.40 hrs.

#### PROVISIONAL COLLECTION OF TAXES (AMENDMENT) BILL

**The Deputy Minister in the Ministry of Finance (Shri Rameshwar Sahu):** Mr. Deputy-Speaker, Sir, on behalf of Shri T. T. Krishnamachari, I beg to move:\*

"That the Bill further to amend the Provisional Collection Taxes Act, 1931, be taken into consideration."

This is a very simple and almost a non-controversial Bill. The object or the Bill is very clearly stated in the Statement of Objects and Reasons. I will not burden the House with a long speech. I will simply try to amplify the object of the Bill.

The Provincial Collection of Taxes Act, 1931, enables the Government by a declaration to bring into effect any provision of a Bill relating to imposition or increase of customs or central excise duties immediately upon its introduction in Parliament. The provisions of the Bill so declared become operative immediately on the expiry of the day on which the Bill is introduced and continue to remain

\*Moved with the recommendation of the President.

[Shri Rameshwar Sahu]

in force for 60 days only. Unless, therefore, the Bill comes into operation as an enactment before the expiry of this period, the whole of the duty collected under the authority of the declaration has to be refunded.

As the House is aware, markets react immediately to any proposal for imposition or increase of any duty of customs or excise and almost invariably the consumers have to pay the higher prices from the very time the proposals for imposition or increase of duty are announced. The unearned profits from such increase in prices, at least on the stock of goods which are still with the manufacturers or about to be cleared from the docks or from warehouses, have to be mopped up, and this is done through the application of the Provisional Collection of Taxes Act. Accordingly, a declaration under this Act is almost invariably inserted in every Finance Bill and sometimes in other Bills imposing or increasing customs and excise duties.

Due to the larger tax efforts that have had to be made in the recent years to find additional resources for the implementation of the five year Plans, the annual Finance Bills contain many more clauses and sub-clauses than used to be the case in earlier years. Because of the growing complexity, it is only natural that the hon. Members should desire to have more time for consideration of such Bills. However, in this we are handicapped because of the period of 60 days fixed at present in the Provisional Collection of Taxes Act. It is with a view to remove this handicap that the present Bill has been moved, which when enacted, will extend the period to 75 days. This will enable adequate time being available for proper consideration of the annual Finance Bills (and any other Bill imposing or increasing customs or excise duties that may have to be introduced) in the two Houses of

Parliament. I am sure the House will support the Bill.

Here, I may mention that even on an earlier occasion in 1957 when due to the general election, consideration of the annual budget and the Finance Bill had to be spread over two sessions of Parliament, it was found necessary to make a temporary amendment in the Act extending the period from 60 to 120 days for that year only. This amendment, however, ceased to be effective after the 31st December, 1957.

Sir, I move.

**Mr. Deputy-Speaker:** Motion moved:

"That the Bill further to amend the Provisional Collection of Taxes Act, 1931, be taken into consideration."

**Mr. Deputy-Speaker:** There is no body rising to speak.

The question is:

"That the Bill further to amend the Provisional Collection of Taxes Act, 1931, be taken into consideration."

*The motion was adopted.*

**Mr. Deputy-Speaker:** We will take up clause-by-clause consideration. There are no amendments. The question is:

"That clause 2 stand part of the Bill."

*The motion was adopted.*

*Clause 2 was added to the Bill.*

*Clause 1, the Enacting Formula and the Title were then added to the Bill.*

**Shri Rameshwar Sahu:** I beg to move:

"That the Bill be passed."

**Mr. Deputy-Speaker:** Motion moved:

"That the Bill be passed."

**Mr. Deputy-Speaker:** The question is:

"That the Bill be passed."

*The motion was adopted.*

13.45 hrs.

DEMANDS FOR GRANTS SUPPLEMENTARY (GENERAL\*), 1964-65

**Mr. Deputy-Speaker:** We now take up the supplementary demands for grants. Are any cut motions being moved.

DEMAND NO. 9—EDUCATION

**Mr. Deputy-Speaker:** Motion moved:

"That a supplementary sum not exceeding Rs. 1,000 be granted to the President to defray the charges which will come in course of payment during the year ending the 31st day of March 1965, in respect of 'Education'."

DEMAND NO. 41—OTHER REVENUE EXPENDITURE OF THE MINISTRY OF FOOD AND AGRICULTURE

**Mr. Deputy-Speaker:** Motion moved:

"That a supplementary sum not exceeding Rs. 2,00,00,000 be granted to the President to defray the charges which will come in course of payment during the year ending the 31st day of March, 1965, in respect of 'Other Revenue Expenditure of the Ministry of Food and Agriculture'."

DEMAND NO. 76—OTHER REVENUE EXPENDITURE OF THE MINISTRY OF LAW

**Mr. Deputy-Speaker:** Motion moved:

"That a supplementary sum not exceeding Rs. 25,000 be granted to the President to defray the charges which will come in course

of payment during the year ending the 31st day of March, 1965, in respect of 'Other Revenue Expenditure of the Ministry of Law'."

DEMAND NO. 90—MINISTRY OF WORKS, HOUSING AND REHABILITATION

**Mr. Deputy-Speaker:** Motion moved:

"That a supplementary sum not exceeding Rs. 9,93,000 be granted to the President to defray the charges which will come in course of payment during the year ending the 31st day of March, 1965, in respect of 'Ministry of Works, Housing and Rehabilitation'."

DEMAND NO. 95—DEPARTMENT OF ATOMIC ENERGY

**Mr. Deputy-Speaker:** Motion moved:

"That a supplementary sum not exceeding Rs. 98,000 be granted to the President to defray the charges which will come in course of payment during the year ending the 31st day of March, 1965, in respect of 'Department of Atomic Energy'."

DEMAND NO. 96—ATOMIC ENERGY RESEARCH

**Mr. Deputy-Speaker:** Motion moved:

"That a supplementary sum not exceeding Rs. 33,87,000 be granted to the President to defray the charges which will come in course of payment during the year ending the 31st day of March, 1965, in respect of 'Atomic Energy Research'."

DEMAND NO. 108—LOK SABHA

**Mr. Deputy-Speaker:** Motion moved:

"That a supplementary sum not exceeding Rs. 10,00,000 be granted to the President to defray the charges which will come in course

\*Moved with the recommendation of the President.