

[**Shri Raghuramaiah**] is about a page and a half. Shall I lay it on the Table of the House?

Mr. Speaker: Yes.

Shri Raghuramaiah: I beg to lay the statement on the Table of the House. [Placed in Library. See No. LT-3239/61.]

12.56 hrs.

STATEMENT BY MEMBER

Shri S. M. Banerjee (Kanpur): Sir, while replying to the debate on the 17th and 18th Indian Labour Conference, on 2nd May, 1961, the hon. Labour Minister made the following statement:

"I have just been told by my colleague who is looking after the Posts and Telegraphs that out of 17,700 cases, there are six remaining there; and they are being considered."

I immediately said, "62." I feel that this is based on some wrong information supplied to the hon. Labour Minister, when about 62 cases were pending in P. & T. alone. My information is that even today about 25 cases are pending in P. & T. and about 300 cases are pending throughout the country in Audit, Railways, and Defence including P. & T. I think it is my duty to make the necessary correction so that an impression may not go in the country that only six cases are pending. I hope on the basis of my statement, the hon. Minister of Labour will kindly take immediate steps to implement the various assurances given on the floor of the House.

I may add that almost all the unions and the Federation have demanded the appointment of a tribunal to remove the difficulties. I am sure the Government will kindly appoint this Commission to go into all these cases.

Mr. Speaker: Does the hon. Minister want to make a statement?

The Minister of Labour and Employment and Planning (Shri Nanda): I shall lay it on the Table.

Mr. Speaker: Is it a long one?

Shri Nanda: Not long.

Mr. Speaker: Then he may read it.

Shri Nanda: In the course of my reply on the 2nd May, 1961 during the discussions on the conclusions of the 17th session of the Indian Labour Conference, I had stated that, according to the information given to me by my colleague in charge of the Transport and Communications Ministry out of 17,700 cases connected with the July 1960 strike in the P.&T. Department, only six cases were pending consideration.

I have since ascertained the correct position. In July there were 15 cases in which original proceedings were in progress against P.&T. officials in connection with the strike. In addition, there were 38 cases of review, etc., pending. What the Minister of Transport and Communications had in mind when he spoke to me while I was addressing the House was the six cases of officials, which had been irrevocably decided by confirming the punishments inflicted upon them. Owing to some misapprehension, these six cases were stated as pending consideration.

Shri S. M. Banerjee rose—

Mr. Speaker: Order, order. I cannot go on allowing such things endlessly.

INCOME-TAX BILL

Mr. Speaker: The House will now take up Legislative Business.

The Minister of Finance (Shri Morarji Desai): Sir, I beg to move*.

"that the following amendments recommended by Rajya Sabha

*Moved with the recommendation of the President.

in the Bill to consolidate and amend the law relating to income-tax and super-tax, be taken into consideration:

"Clause 13

(1) That at page 23, line 24, *after the words "this Act," the words 'any income thereof,' be inserted.*

Clause 88

(2) That at page 73, *after line 18, the following be inserted, namely:*

'(6) Notwithstanding anything contained in sub-section (5), this section shall apply to donations given for the renovation or repair of any temple, mosque, gurdwara, church or any other place which is notified by the Central Government in the Official Gazette to be of historic, archaeological or artistic importance.'

Clause 288

(3) That at page 177—

(i) *after line 31, the following be inserted namely:*

'(v) any person who has passed any accountancy examination recognised in this behalf by the Board; or

'(vi) any person who has acquired such educational qualifications as the Board may prescribe for this purpose; or;

(ii) *in line 32, for the brackets and letter '(v)' the brackets and letters '(vii)' be substituted."*

The Income-tax Bill, as passed by this House, was taken up for consideration in the Rajya Sabha on 1-9-1961 and 4-9-1961. In the course of the discussion, several amendments

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were proposed by hon. Members there, but most of them were either withdrawn or not accepted by the House. However, the three amendments read out by me just now were approved by the Rajya Sabha which has recommended these amendments for the acceptance of this House.

The first amendment proposed to clause 13 is in the nature of a verbal correction. Without the words, "any income thereof" the insertion of which has been recommended by the Rajya Sabha, the object of the sentence would be missing. I do not know how this minor omission has missed our attention, but in a Bill of this magnitude, an isolated omission of this type is not an unusual thing.

The second amendment seeks to extend the benefit conferred by clause 88 in regard to donations to charitable institutions, to donations for renovation or repair of any temple, mosque, church, gurdwara or any other place notified by the Central Government as of historic, archaeological or artistic importance. The object underlying the amendment recommended is a laudable one, and I, therefore, commend it for the acceptance of the House.

13 hrs.

The third amendment to clause 288 has the effect of permitting persons other than lawyers and chartered accountants to enrol themselves as authorised representatives. Under the existing Act, there are three categories of professional representatives—Lawyers, Accountants and Income-tax Practitioners. The Law Commission recommended that the category of Income-tax Practitioners should be abolished for the future except as regards persons already in practice. This recommendation was accepted by the Government and Clause 288 was drafted accordingly. There have been several representations that the category of Income-tax Practitioners should be allowed to continue. These represen-

[**Shri Morarji Desai**]

tations cited the recommendation of the Tyagi Committee in paragraph 8.127 that the restriction on the right to represent assesseees to Chartered Accountants and Lawyers would cause undue hardship to the small income assesseees and that the Income-tax Practitioners should, therefore, be allowed to continue. This matter was pressed in the other House and the amendment proposed in this behalf leaves the matter of prescribing the minimum qualifications to the Central Board of Revenue. In view of this safeguard, there is no harm in accepting the recommendation of the Rajya Sabha and I commend it for the acceptance of the House. Sir, I move.

Mr. Speaker: The motion moved by the hon. Finance Minister is before the House.

I have to inform the House that the President has recommended under articles 117(1), 117(3) and 274(1) of the Constitution the moving in Lok Sabha of the amendments recommended by Rajya Sabha to the Income-tax Bill, 1961. This is necessitated by clause 88.

Raja Mahendra Pratap (Mathura): There is an amendment by me. Can I read it?

Mr. Speaker: No amendments are allowed now, unless they are amendments to the amendments recommended by the Rajya Sabha. He has not given notice of his amendment.

Under the rules, once we send a Bill, particularly a Money Bill, it is not open to the other House to make any amendments. They can only make recommendations to this House. It is open to this House to accept those recommendations or not to accept those recommendations. There is no provision for further amendment here. If we accept the amendments recommended by the Rajya Sabha, the Bill is deemed to be passed by both Houses in that form. If we do not accept them, we send a message and after a

time, the Bill is deemed to have been passed without those amendments.

Shri Prabhat Kar (Hooghly): May I seek a clarification about amendment No. (3)? It says:

"any person who has passed any accountancy examination recognised in this behalf by the Board."

May I know whether those commerce graduates who are practising before income-tax tribunals on behalf of the small businessmen will be allowed to continue?

Shri Morarji Desai: They are already allowed.

Shri Prabhat Kar: They are neither Chartered Accountants nor Lawyers, but only commerce graduates who were allowed to practise. I want to know whether they will be allowed to continue.

Shri Naushir Bharucha (East Khandesh): So far as amendment No. (2) is concerned, I want a clarification. It refers to the extension of benefits under clause 88 and it says:

"....donations given for the renovation or repair of any temple, mosque, gurdwara, church...." etc.

I presume temples would include fire temples also.

Shri Morarji Desai: Yes; it includes all temples.

Mr. Speaker: The question is:

"That the following amendments recommended by Rajya Sabha in the Bill to consolidate and amend the law relating to income-tax and super-tax be taken into consideration:

"Clause 13

(1) That at page 23, line 24, after the words "this Act," the words 'any income thereof,' be inserted.

Clause 88

(2) That at page 73, after line 18, the following be inserted, namely:

'(6) Notwithstanding anything contained in sub-section (5), this section shall apply to donations given for the renovation or repair of any temple, mosque, gurdwara, church or any other place which is notified by the Central Government in the Official Gazette to be of historic, archaeological or artistic importance.'

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(i) after line 31, the following be inserted, namely:

'(v) any person who has passed any accountancy examination recognised in this behalf by the Board; or

(vi) any person who has acquired such educational qualifications as the Board may prescribe for this purpose: or';

(ii) in line 32, for the brackets and letter '(v)' the brackets and letters '(vii)' be substituted."

The motion was adopted.

Shri Morarji Desai: I beg to move:

"That the amendments recommended by Rajya Sabha be accepted."

Mr. Speaker: The question is:

"That the amendments recommended by Rajya Sabha be accepted."

The motion was adopted.

Mr. Speaker: Under the rules, the Bill is deemed to have been passed

with these amendments. I need not make any further motion before the House. No further motion is called for.

I can only say that this is such a long Bill and there ought to be a certain interval between the passing of this Bill by this House and by the other House, so that any mistakes may be corrected. So far as the first amendment is concerned, this was by pure oversight. I could have corrected it and sent it to the other House, but by that time, the other House had taken up the Bill for consideration. Under these circumstances, care will be taken to see that some time elapses. Otherwise, some clerical and other mistakes also arise.

Shri Morarka (Jhunjhunu): I pointed out even last time when the Bill was being discussed that there were some printing mistakes which had crept in in the draft. I saw the latest draft of the Bill and I still find that some printing mistakes are there. It was said at that time that the mistakes would be corrected in the final draft. I hope you will be pleased to direct that if such printing mistakes are there, they may be rectified.

Mr. Speaker: The hon. Member may send a copy to the Secretariat. I can correct the printing errors before assent is obtained, but not thereafter. He may show them to the hon. Finance Minister and if both agree, I have no objection to carry out those corrections.

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13.07 hrs.

DEPOSIT INSURANCE CORPORATION BILL—contd.

Mr. Speaker: The House will now proceed with further clause-by-clause consideration of the Bill to provide for the establishment of a corporation for the purpose of insurance of deposits and for other matters connected therewith or incidental thereto.

Shri Tangamani (Madurai): May I know by what the Private Members' business will be taken up?