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- No candidate should be allowed to contest from more than one constituency.
- The campaign period should be reduced from 20 days to 14 days to bring down the election expenses and the administrative cost on the maintenance of law and order.
- 12. The Election Commission may be empowered to countermand election due to booth capturing even otherwise than on the report of the Returning Officer.
- 13. Every registered political party should publish its account annually and these should be audited by agencies specified by the Commission.
- 14. Non-maintenance of the true account of election expenses or not filing of its true copy within the prescribed time and manner should be punishable with imprisonment and fine and on conviction the candidate should be disqualified for a period of 6 years.
- 15. The candidate who fails to lodge his election expenses return within the prescribed time, should automatically stand disqualified for a period of five years.
- 16. Violation of the Model Code of Conduct should result in the election of the candidate(s) in whose favour or with whose consent or connivance, the violation was caused, being declared void and that the candidate(s) should be disqualified for a period of six years.
- 17. The existing provision in section 29A of the Representation of the People Act, 1951, relating to registration of political parties, should not be deleted and there should be a specific provision to de-register a party if it violates the undertaking given under the section. The power to de-register should vest in the High Court.
- 18. The provisions of section 28 of the Representation of the People Act, 1950 and section 169 of the Representation of the People Act, 1951, are violative of and repugnant to the provisions of article 324 of the Con-

- stitution. The authority to make rules should therefore, be conferred totally on the Election Commission. The Election Commission shall, however, consult the Central Government. The rules so made need not be placed on the Table of the House.
- 19. The officer nominated or designated as Chief Electoral Officer should not be allowed to do any other work except with the approval of Election Commission.
- 20. Restoration of pre-1974 position in respect of election expenses.
- 21. Increase in the ceiling of election expenses as laid in Rule 90 of Conduct of Election Rule, 1961 £ \$
- 22. Amendment to the Chief Election Commissioner and other Election Commissioner (Condition of Service) Act, 1991 to provide that in a multimember Election Commission, the decision of the Chief Election Commissioner shall be final.
- Election Commission should be given powers to take disciplinary action against officers of Government while they are performing election related duties.

कराधान प्रणाली में सुधार हेतु उठाए गए कदम

314. श्री ईश दत्त यादवः क्या वित्त मंत्री यह जताने की कृपा करेंगे किः

- (क) क्या यह सच है कि काले धन पर रोक लगाने के लिये वर्तमान कराधान प्रणाली मजबूत नहीं है और उसमें सुधार किये जाने की आवश्यकता है;
- ‡As against the recommendation of the Election Commission for a single member Election Commission, it was decided to make the Commission a three-member body with effect from 1-10-1993.
- £tBy administrative instructions, the Election Commission has already implemented this recommendation.
- £The scheme of issuance of Photo Identity
 Cards to voters has been accepted by the
 Government.
- LitLimits of election expenses were earlier revised in October, 1994. Fresh recommendation of Election Commission for further increase in the limits were received February, 1996.

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े(ख) यदि हां, तो इस दिशा में सरकार ने क्या कार्रवार्ड की है: और

(ग) इस दिशा में सरकार की क्या उपलब्धियां रही きつ

वित्त मंत्री तथा कम्पनी कार्य मंत्री (श्री पी॰ चिदम्बरम): (क) से (ग) विश्व में ऐसी कोई कर प्रणाली नहीं है जो कर अपवचकों/काला धन उत्पन्न करने वाले अपराधियों के विरुद्ध पूर्ण सरक्षा का दावा कर सके।

फिर भी, सरकार ने अन्य बातों के साथ-साथ काले धन के उत्पन्न होने को रोकने के लिए निम्नलिखित कानुनी उपाय किए है:--

- (i) आयकर अधिनियम के अध्याय ग के अधीन अचल संपत्ति की पूर्व कप्याधिकार खरीद।
- (ii) घारा 269 घ घ और 269 न के अन्तर्गत ऋणों/जमा राशियों को लेने, भूगतान या अदायगी के तरीके से संबंधित सांविधिक आवश्यकता जिसके द्वारा 20,000/- रु॰ से अधिक के आदाता खाते वाले बैंक डाफ्ट से इतर भगतान/अदायगी के लिये आयकर अधिनियम की धारा 27-झ घ और 27 झ क के अन्तर्गत अर्थ दंह लगाया जाता है।
- (iii) स्रोत पर कर की कटौती से संबंधित उपबंधों को व्यापक बनाना।
- (iv) छोटी आय वालों के लिए धारा 115-ट के अंतर्गत पूर्वानुमानित कर स्कीम आरंभ करना।
- (v) कर दरों को कम करना
- (vi) कर अपराधियों के लिए अर्थदंड/अभियोजन संबंधी विभिन्न उपबंध।
- (vii) तलाशी कर-निर्धारण उपबंधों का सरलीकरण ताकि कम समय में ऐसे कर-निर्धारणों को परा किया जा सके और करों की वसूली शीघ्र की जा सके।

उपर्युक्त के अलावा, आयकर विभाग के सतर्क अधिकारियों द्वारा सदढ और तुरन्त कार्यवाही करने से हाल के वर्षों में करदाताओं की संख्या में निरन्तर वृद्धि हुई है और कर वसुलियों में भी पर्याप्त वृद्धि हुई है।

Sharing of Tax-Revenues between State and Cental Governments

315. SHRI PARAG CHALIHA: Will the Minister of FINANCE be pleased to state:

(a) Whether Government propose to consider any formula to rationalise sharing of different tax-revenues between the State Government and the Central Government: and

to Ouestions

(b) if so, the details and if not, the reasons therefor?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AF-FAIRS (SHRI P. CHIDAMBARAM): (a) and (b) The sharing of tax-revenues between Centre and States from 1995-96 to 1999-2000 shall be in accordance with the recommendations of the Tenth Finance Commission (TFC), as approved by the Government of India. The TFC has recommended that 77.5% of net proceeds of Income-tax, 47.5% of net proceeds of Union Excise Duties and 97.797% of Additional Duties of excise be distributed among States besides Rs. 380 crores annually as grant in lieu of the Railway Passenger Fare Tax.

The TFC has also recommended an alternative scheme of develue where in Central taxes are to be pooled and a portion of it to devolutive upon States. The Alternative scheme of devloution will require consultation with States followed by a constitutional amendment, if necessary.

Expenditure on Advertisements

316. SHRI MOHINDAR SINGH KA-LYAN: Will the Minister of INFORMA-TION AND BROADCASTING be pleased to state:

- (a) what is the total amount of expenditure incurred by the Ministry on advertisements during the year 1995-96 and till date; and
 - (b) language-wise details thereof?

THE MINISTER OF INFORMA-TION AND BROADCASTING (SHRI C.M. IBRAHIM): (a) The total amount of expenditure committed on release of advertisements to newspapers/periodicals by DAVP during 1995-96 and till date (up to 30.6.96) is Rs. 47, 80, 04, 137/-.

(b) Language-wise details are given in Statement 'A' & 'B'.