

**SHRIMATI TARKESHWARI SINHA:** Some of the hon. Members who spoke on this Bill pointed out that more taxes should be levied, and Government is aware of the sentiments of the House. Last time when we were piloting the Supplementary Demands and the Appropriation Bill, the House was unanimous in asking the Government to go in for more collections because the country was in a mood to pay. That is a great encouragement to the Government to go in for collection of whatever resource we may get, but this is neither the suitable time nor the suitable opportunity to give an indication of what we are going to do. The House will assemble and the Members will hear a full account from us of what we are thinking of doing for mobilising more resources.

I do not think any other point was raised in regard to this Bill. I have replied to some of the general observations of the hon. Members, and before I conclude I would certainly say that some of the suggestions, which have been made on the floor of the House, will be given due and serious consideration.

**SHRI M. GOVINDA REDDY** (Mysore): I would like to know from the Minister whether the various steps which the Government are contemplating to bring down prices of gold will have the effect of allowing gold to be smuggled out of India. I think she is aware of what appeared in the newspapers two or three days ago that a lot of gold has already been smuggled into Pakistan from India. I would like to be reassured on this point.

**SHRIMATI TARKESHWARI SINHA:** Certainly we shall see that nothing like that happens. Otherwise our whole purpose will be defeated.

**THE DEPUTY CHAIRMAN:** The question is:

"That the Bill further to amend the Income-tax Act, 1961, and the Wealth-tax Act, 1957 as passed by

the Lok Sabha, be taken into consideration."

\* *The motion was adopted.*

**THE DEPUTY CHAIRMAN:** We shall now take up the clause by clause consideration of the Bill.

*Clauses 2 to 5 were added to the Bill.*

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

**SHRIMATI TARKESHWARI SINHA:** Madam, I move:

"That the Bill be returned"

*The question was put and the motion was adopted.*

#### THE MANIPUR (SALES OF MOTOR SPIRIT AND LUBRICANTS) TAXATION BILL, 1962

**THE MINISTER OF SHIPPING IN THE MINISTRY OF TRANSPORT AND COMMUNICATIONS (SHRI RAJ BAHADUR):** Madam Deputy Chairman, I beg to move:

"That the Bill to consolidate and amend the law relating to the levy of a tax on sales of motor spirit and lubricants in the Union territory of Manipur, as passed by the Lok Sabha, be taken into consideration."

Madam, tax on motor spirit and lubricants in Manipur is at present levied under the Assam (Sales of Motor Spirit and Lubricants) Taxation Act, 1939. This Act was extended to Manipur by the then Durbar of Manipur in 1940. Since then, the rates in Assam have been substantially increased from time to time. The amending Act of 1955, the Assam Enactment (Amending) Act, 1955, raised them considerably. However, ever since 1940, the rates in Manipur have continued unchanged. So, we have come forward with this parti-

[Shri Raj Bahadur.]

cular Bill for the acceptance of Parliament with a view to expressing the rates that obtain at present or may obtain hereafter, in terms of metric measures and decimal coinage.

The second objective that we have got is to raise the level of taxes suitably but only in stages. This we have done in view of the fact that the transport system in Manipur is not yet fully developed comparatively because the system in Assam is better. We have only taken powers for that. We, of course, need resources for our roads and road maintenance because the cost of road maintenance and construction has been going up. We have therefore provided in this Bill that the powers to increase the rates of taxes may be vested in the Central Government, and this can be done by a notification. Since there is no Legislature in the Manipur Union territory, we have come forward with this Bill here. Except the power to fix the rates of taxes, all other powers have been vested in the Manipur Administration.

We have also taken this opportunity to effect certain improvements in the existing enactment. I need not go into the details because they have been explained in the Notes.

With these words, I commend this Bill for the consideration of the House.

*The question was proposed.*

شری عبدالغنی (پنجاب) : مہدم -  
میں اس بل کی بھی تائید کرتا ہوں -  
ملی پور میں ایک ایسی جگہ ہے جو  
ہمارے بھارت کی نگاہ میں ایک بڑی  
ہی اہم جگہ ہے اور میں سمجھتا ہوں  
کہ دودھ کا جلا چھانچہ کو بھی پھونک  
پھونک کر پھینکا ہے - اس میں کافی  
رستوریکشن لگانے گئے ہیں اور جو بھی  
ٹیکسز بڑھائے ہیں ان کے بارے میں کافی

احتیاط کی ہے کہ کس طرح سے سہاز  
ٹیکس کا حساب رکھنا ہے اور کس  
طرح سے سہاز ٹیکس کی چوری کو  
بچانا ہے لیکن مہدم - آپ کے دواوا  
اپنی سرکار سے میں یہ عرض کرنا چاہتا  
ہوں کہ ابھی تک ہمارے ملک کے  
لوگوں کی ٹیکسیز بدلی نہیں ہے کہ  
وہ ٹیکسز کی چوری نہ کریں جس سے  
کہ اس دیس کو نقصان پہنچتا ہے -  
مہری جہد کی انتہا ہوتی ہے کہ  
بعض وقت جب مجھے پنجاب اسمبلی  
میں موقع ملا اور جب میں نے پوچھا  
کہ فلاں جگہ کی بریک کلن نے اب  
تک کتنا سہاز ٹیکس دیا ہے نو  
معلوم ہوا کہ جہاں اوروں نے ہزاروں  
روپے دیا ہے وہاں ایک کھرو کھلی ہے  
جس میں چھوٹا منسٹر کی فہمی  
انوالڈ تھی اس نے صرف دس آنے دیا -

THE DEPUTY CHAIRMAN: I think you cannot raise it here on this Bill

شری عبدالغنی : وہ اس لئے میں  
کہتا ہوں کہ یہ بہت موزوں جگہ ہے  
اور یہاں ہم نئے نئے تھلگ سے حکومت  
چلائے جا رہے ہیں تو شروع سے وہاں اس  
چشمہ کو بند کر دینا چاہئے تاکہ وہاں  
کسی طرح کی بد دیانتی نہ ہونے پائے  
اور جن کو اور لوگوں سے زیادہ ادھکار  
دیتے ہیں وہ بد دیانتی نہ کرنے  
پائیں - دوسری بات میں یہ عرض  
کرنا چاہتا ہوں کہ میرا یہ تلخ تجربہ  
ہے کہ لائسنس جو قیروز کرتے ہیں ان

को लॉसेन्स नहीं मिला है और दूसरों  
को मिल जाता है - अर्थात् - अर्थात् से मजबूत  
कहना है कि उस में भी बहुत बोलचाल  
होनी है - जैसा कि हमारे यहाँ भी  
कायदा था कि जो दस बरस तक उस  
में रहे हों उन को ही पावर लूमस का  
लाइसेन्स दिया जाये लेकिन हमें यह कि  
जल्दों ने खुद को भी कपड़ा नहीं बना  
जिन के बाप दादाओं ने कपड़ा कभी नहीं  
बना जिन के खानदान में कभी यह काम नहीं हुआ उनको  
लाइसेन्स मिला - चूंकि उसमें चार सौ पांच सौ  
रुपया महीने का फायदा होता है, इसलिये  
उनको दिया गया। तो मैं समझता हूँ कि जब  
डीलर्स को लाइसेन्स दें तो उनको न दें जो  
कि सिर्फ सारमायेदार हैं और घर में बैठे  
हुए रुपया लगा कर रुपया कमा रहे हैं; बल्कि  
उन गरीबों को दें जो कि वाकई इस वक्त  
सरकार के काम आ रहे हैं, थैंक्यू।

मूलक के लोगों की टेन्डेन्सी बदली नहीं है कि  
वह टैक्सेज की चोरी न करें जिससे कि इस  
देश को नुकसान पहुंचता है। मेरी हैरत की  
इन्तहा होती है कि बाज वक्त जब मुझे पंजाब  
एसेम्बली में मौका मिला और जब मैंने पूछा  
कि फलां जगह की ब्रिक क्लिन ने अब तक  
कितना कितना सेल्स टैक्स दिया, तो मालूम  
हुआ कि जहां औरों ने हजारों रुपया दिया है,  
वहां एक कैरों क्लिन है जिसमें चीफ मिनिस्टर  
की फमिली इन्वोल्ड थी उसने सिर्फ दस आने  
दिया।

THE DEPUTY CHAIRMAN: I think  
you cannot raise it here on this Bill.

श्री अब्दुल गनी : वह इसलिये मैं कहता  
हूँ कि यह बहुत मौजूं जगह है और यहां हम  
नये नये ढंग से हुकूमत चलाने जा रहे हैं तो  
शुरू से वहां इस चश्मे को बन्द कर देना  
चाहिये ताकि वहां किसी तरह की बददयान्ती  
न होने पाये और जिनको और लोगों से  
ज्यादा अधिकार देते हैं वो बददयान्ती न करने  
पायें। दूसरी बात मैं यह अर्ज करना चाहता हूँ  
कि मेरा यह तलख तजर्बा है कि लाइसेन्स जो  
डिजर्व करते हैं उनको लाइसेन्स नहीं मिलता है  
और दूसरों को मिल जाता है। अपनी सरकार  
से मुझे कहना है कि उसमें भी बहुत भूलें हुई  
हैं। जैसा कि हमारे यहां यह कायदा था कि  
जो दस वर्ष तक उसमें रहे हों उनको ही पावर  
लूमस का लाइसेन्स दिया जाये, लेकिन हुआ यह  
कि जिन्होंने खुद कभी कपड़ा नहीं बना, जिनके  
बाप-दादाओं ने कपड़ा कभी नहीं बना जिनके  
खानदान में कभी यह काम नहीं हुआ उनको  
लाइसेन्स मिला। चूंकि उसमें चार सौ पांच सौ  
रुपया महीने का फायदा होता है, इसलिये  
उनको दिया गया। तो मैं समझता हूँ कि जब  
डीलर्स को लाइसेन्स दें तो उनको न दें जो  
कि सिर्फ सारमायेदार हैं और घर में बैठे  
हुए रुपया लगा कर रुपया कमा रहे हैं; बल्कि  
उन गरीबों को दें जो कि वाकई इस वक्त  
सरकार के काम आ रहे हैं, थैंक्यू।

†[श्री अब्दुल गनी (पंजाब) : मैडम, मैं  
इस बिल की भी ताइद करता हूँ। मणिपुर  
एक ऐसी जगह जो हमारे भारत की निगाह  
में एक बड़ी ही अहम जगह है और मैं समझता  
हूँ कि दूध का जला छाछ को भी फूँक फूँक कर  
पीता है। इस में काफी रेस्ट्रिक्शन लगाये गये  
हैं और जो भी टैक्सेज बढ़ाये हैं उनके बारे में  
काफी ऐतियात की है कि किस तरह से  
सेल्स टैक्स का हिसाब रखना है और किस तरह  
से सेल्स टैक्स की चोरी को बचाना है। लेकिन  
मैडम, आपके द्वारा अपनी सरकार से मैं यह  
अर्ज करना चाहता हूँ कि अभी तक हमारे

SHRI RAJ BAHADUR: Madam Deputy Chairman, I do not think the points raised by my hon. friend, Mr. Ghani, are at all relevant to this particular matter. In fact, I was wondering whether it was in order that what happened in a particular State could be brought, as a matter of complaint or grievance, in the discussion of this particular measure. I would say that the Punjab Government is a responsible Government chosen by the people, elected by the people, and is fully answerable to the Legislature. It will take into account all the pitfalls that come before it and there is no reason to doubt its effectiveness or its efficiency to overcome all such pitfalls or faults. I will not like to say anything more on this point as the matter raised concerns Punjab. But so far as evasion and other things are concerned, as the hon. Member might have noticed, clause 10 deals with assessment and penalty in case of evasion by unregistered persons and clause 11 deals with assessment and penalty in case of evasion by registered persons, and there are certain penalties prescribed. So, if any evasion takes place of any tax, I think we would be able to look after it.

With these words, I commend the motion for acceptance.

THE DEPUTY CHAIRMAN: The question is:

"That the Bill to consolidate and amend the law relating to the levy of a tax on sales of motor spirit and lubricants in the Union territory of Manipur, as passed by the Lok Sabha, be taken into consideration."

*The motion was adopted.*

THE DEPUTY CHAIRMAN: We shall now take up the clause by clause consideration of the Bill.

*Clauses 2 to 37 were added to the Bill.*

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

SHRI RAJ BAHADUR: Madam, I move:

"That the Bill be returned."

*The question was put and the motion was adopted.*

### THE DELHI MOTOR VEHICLES TAXATION BILL, 1962

THE MINISTER OF SHIPPING IN  
THE MINISTRY OF TRANSPORT AND  
COMMUNICATIONS (SHRI RAJ  
BAHADUR): Madam, I move:

"That the Bill to impose a tax on motor vehicles in the Union territory of Delhi and for other matters connected therewith, as passed by the Lok Sabha, be taken into consideration."

As we all know, in Delhi taxes on motor vehicles are levied under the Punjab Motor Vehicles Act of 1924 as extended to Delhi in 1933. In Punjab, the rates have been substantially increased from time to time by certain amending Acts, for example, in 1954 and 1956. No increase, however, of these taxes has taken place in Delhi since 1933. The rates at present are lower than in many of the other States, particularly as compared to U. P. and Maharashtra. Apart from that, we have, in the case of the Bombay Municipal Corporation, a tax which is known as 'Wheels Tax' on motor vehicles. No such tax obtains or is levied in Delhi. Delhi is the Capital of our country and its roads require greater attention and the cost of construction and maintenance has been going up. Larger funds are required to finance these projects of construction and maintenance. With this background in view, we have come forward with this measure. The objectives are, firstly, to augment the