

[Dr. Raghubir Sinh.] Minister would have thrown some light on one point at least, that is regarding the date of repeal. In clause 4 the date has been mentioned as 21st day of January 1950. I understand that this date is selected because on that day the notification bringing the Indian Lighthouse Act, 1927 into effect in Part B States was issued.

I cannot understand as to why this repeal should take place from that date. I find that in all recent legislations the Government have got into the habit of giving such a retrospective effect to their measures, two years and so on. I feel, Sir, personally that this Act has already been promulgated in the Part 'B' States under section 4 of the Merchant Shipping Laws (Extension to Acceding States and Amendment) Act, 1949. Hence I feel that it would have been much better if the repeal is to take place with effect from the date on which this Bill is finally passed. I hope that the hon. Deputy Minister will throw some light on the policy of the Government in this respect.

MR. DEPUTY CHAIRMAN: The House has already passed the clauses.

DR. RAGHUBIR SINH: Sir, you are too late in the day, you know it full well that I wanted to raise the point even before the first reading was concluded. Anyway, now I have put it before the House at least before the Bill is finally passed.

SHRI O. V. ALAGESAN: The Indian Lighthouse Act was extended to all acceding States by means of a notification, dated 21st January 1950 under section 4 of the Merchant Shipping Laws (Extension to Acceding States and Amendment) Act, 1949 but a special adaptation of this sub-section was not made due to oversight when the Adaptation Order was issued. The position is now being regularised.

DR. RAGHUBIR SINH: The Adaptation Order was made in 1949 and this Notification was issued in 1950.

SHRI O. V. ALAGESAN: The Adaptation Order was issued in 1950, but this was not incorporated in the Adaptation Order, and it is being regularised now.

MR. DEPUTY CHAIRMAN: The question is:

"That the Bill be passed." The

motion was adopted.

#### ALLOTMENT OF TIME FOR CONSIDERATION OF THE INCOME-TAX (AMENDMENT) BILL, 1952

MR. DEPUTY CHAIRMAN: In pursuance of sub-rule (2) of rule 162 of the Rules of Procedure and Conduct of Business in the Council of States, the Chairman has allotted time till 12 NOON on Friday .....

SHRI B. C. GHOSE (West Bengal): When you allot the time, you are assuming that this is a Money Bill.

MR. DEPUTY CHAIRMAN: The Chairman has allotted it.

SHRI B. C. GHOSE: You are the Chairman now. I want to submit that this is not a Money Bill.

MR. DEPUTY CHAIRMAN: How can you do it unless the Bill is taken up?

SHRI C. G. K. REDDY (Mysore): If you allot any time, that means that it is on the basis that the Bill is a Money Bill. We want to make a submission in this connection. It is true that the Speaker has certified that it is a Money Bill. If you will hear us even before you announce the time.....

MR. DEPUTY CHAIRMAN: How can you do it unless the Bill is taken?

SHRI C. G. K. REDDY: It has been circulated to us as a Money Bill.

MR. DEPUTY CHAIRMAN: Let us proceed with it.

SHRI B. C. GHOSE: If you say **that** your fixing the time will have no **bear-**

ing on the representation that we may make whether this Bill is a Money Bill or not, it is all right.

MR. DEPUTY CHAIRMAN: It is already in the List of Business.

SHRI B. C. GHOSE: When are we to raise this question, Sir?

MR. DEPUTY CHAIRMAN: As soon as the Bill is taken up.

SHRI B. C. GHOSE: You are fixing the time on the presumption that it is a Money Bill. If it is not a Money Bill, the question of fixing a time limit does not arise. Our contention is that it is not a Money Bill. Even before the Bill is taken into consideration, I want a ruling from you as to what would be the stage at which such objections can be raised.

MR. DEPUTY CHAIRMAN: That contingency will arise only when the objection is upheld.

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SHRI B. C. GHOSE: That is why, Sir, I would request you to say that any objection that will be raised here will not be ruled out merely by the fact that you had fixed the time limit for the Bill. If the objection is sustained, then the fixation of time will automatically go.

MR. DEPUTY CHAIRMAN: If the Chairman holds that it is not a Money Bill, then the fixing of time will not affect it.

SHRI H. P. SAKSENA (Uttar Pradesh) : When the Chair has fixed the time, it means that he has given his ruling.

MR. DEPUTY CHAIRMAN: I presume that it is a Money Bill. In pursuance of sub-rule (2) of rule 162 of the Rules of Procedure and Conduct of Business in the Council of States, the Chairman has allotted time till 12 NOON on Friday, the 1st May 1953 for the completion of all the stages involved in the consideration and return by the Council of the Indian Income-tax (Amendment) Bill, 1952, including the

consideration and passing of amendments to the Bill.

POINT OF ORDER WHETHER THE  
INDIAN INCOME-TAX (AMEND-  
MENT) BILL, 1952, IS A MONEY  
BILL

SHRI RAJAGOPAL NAIDU (Madras) : On a point of order, Sir .....

SHRI K. S. HEGDE (Madras): Any point of order must be raised now.

SHRI RAJAGOPAL NAIDU: Under sub-rule (6) of rule 162 of the Rules of Procedure and Conduct of Business in the Council of States, I raise the objection that the further proceedings in connection with this Bill should be terminated, and under sub-rule (7) I invite the decision of the Chairman to refer the matter to the Speaker of the House of the People for a decision under article 110(3) of the Constitution. May I read these two sub-rules? Sub-rule (6) says:

"On a Bill being introduced in the Council or at any subsequent stage, if an objection is taken that a Bill is a Money Bill within the meaning of article 110 and should not be ....."

MR. DEPUTY CHAIRMAN: That is when the motion that the Bill be returned has been carried.

SHRI RAJAGOPAL NAIDU:

"proceeded with in the Council, the Chairman shall, if he holds the objection valid, direct that further proceedings in connection with the Bill be terminated."

Then the procedure would be under sub-rule (7):

"If the Chairman has any doubt in regard to the validity of the objection ....."

MR. DEPUTY CHAIRMAN: What you read is the old edition. What you read earlier is (7).