

The House then adjourned for lunch at one of the clock.

The House reassembled after lunch at two of the clock.

MR. DEPUTY CHAIRMAN *in the Chair.*

GOVERNMENT BILL

The Constitution (One Hundred and Twenty-second Amendment) Bill, 2014 - Contd.*

MR. DEPUTY CHAIRMAN: Now, the Constitution (One Hundred and Twenty-second Amendment) Bill, 2014. Further consideration of the Motion moved by Shri Arun Jaitley on 11th August, 2015. Now, hon. Minister.

THE MINISTER OF FINANCE AND THE MINISTER OF CORPORATE AFFAIRS (SHRI ARUN JAITLEY): Mr. Deputy Chairman, I rise to move:

That the Bill further to amend the Constitution of India, as passed by Lok Sabha and as reported by the Select Committee of Rajya Sabha, be taken into consideration.

Sir, just a few brief comments at the very outset, and then, I will be replying to the issues raised by the hon. Members in the course of debate itself. Sir, this is one of the most significant tax reforms in India in recent history. This reform itself has been debated within the political and economic system of India for the last almost over 15 years. The Government had, in the last decade itself, appointed a Task Force headed by Dr. Kelkar, which had in 2003 first mooted this idea of a uniform Goods and Services Tax in India based on the VAT principle. This was considered by the Government and it was first put into public domain through the Parliament in the year 2006 when it was referred to in the Budget Speech of the then Finance Minister, Mr. Chidambaram. A tentative date that it could be implemented and rolled out by 2010 was also indicated at that stage. Discussion paper on it was released in November, 2009. There was a Joint Group of Officers between the Centre and the States, which was formed in order to do a lot of technical coordination, and a formal Constitutional Amendment was introduced along with the Budget in the year 2011 itself. There were two parallel tracks on which discussion on this went on. The first was that the Government had created an Empowered Committee of State Finance Ministers, which considered the draft, which also interacted with the Union Government, and this Empowered Committee of State Finance Ministers from time to time had been suggesting several changes as far as the Goods and Services Tax proposals were concerned.

*Further discussion continued from 11th August, 2015

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Simultaneously, this was also referred to the Standing Committee of the Ministry of Finance, which in August, 2013 submitted a Report. The Report was also sent to the Empowered Committee and again, in November, 2013, some suggestions were made by the Empowered Committee, which were duly incorporated by the Government at that time. The revised Bill finally was ready some time towards the early 2014 but it lapsed on account of the dissolution of the Lok Sabha itself. In December, 2014, after the change of Government, the Cabinet again approved the amendments. This was preceded by a series of discussions between the Government and the Members of the Empowered Committee. If I may recollect here, one of the contentious issues was to bring on board several States which had reservations. Now, reservations were broadly of two categories. Some States felt that the power to impose tax within the State or subjects in the State List were within their domain and, therefore, this was their exclusive jurisdiction. Some manufacturing States felt that since this was intended to be based on the destination principle and the consuming States would benefit more, hence, there would be a loss suffered by the manufacturing States themselves. They wanted an adequate mechanism for their own compensation. Most of the States were brought on board and the December, 2014 Amendments were on the basis of that consensus which had been reached at that stage. That Bill that was approved by the Empowered Committee, was also approved by the Lok Sabha in 2015. When it came before this hon. House, it was then referred to a Select Committee. The Select Committee made certain suggestions, some of which have been incorporated. Thereafter, the Government considered it absolutely necessary to build a larger consensus. The need for a larger consensus proposal was to change the taxation structure as far as the country was concerned. Today, within the domain of the Union Government and the States, there are different categories of taxes which are imposed. These were all intended to be subsumed into the Goods and Services Tax. Now, for some of those who felt that this was surrendering their sovereignty, this was, in fact, pooling in of sovereignty of the States at the Centre so that we could have a system which was a far better and a more modern conducive system, which would help the assesseees, which would raise larger revenues and eventually give a boost to the Indian economy itself. The merits of the system itself are that it would convert India into one uniform economic market with a uniform tax rate, bring about a seamless transfer of goods and services across the country, enable us to check evasion and, therefore, enlarge the revenue, as far as the Centre and the States are concerned. This should also be equitable in as much as the consuming States could also be benefited as far as the economy is concerned. Many economists and analysts believe that this would also give a boost as far as the growth rates in the country are concerned. It was, therefore, extremely important that before a Bill of

this kind, which brings about a major change, is considered, there is a political consensus built up to the extent that it is possible. Therefore, once the Select Committee and earlier, the Standing Committee made their recommendations; the Empowered Committee of State Finance Ministers was consulted from time to time to suggest various changes and improvements in the Bill. Simultaneously, a process of dialogue with all major political parties in Parliament was also undertaken. Therefore, the two discussions, both in the Empowered Committee, and dialogue with the political parties, had to be balanced with each other and the best possible outcome had to be incorporated as far as the Bill was concerned. It was obvious that this exercise would take time but I would say this has yielded effect and there has been a large consensus building which has taken place, which was absolutely necessary in a Bill of this kind, for the simple reason that a legislation of this kind cannot be based on partisan considerations. Almost every major political party in the country is a part of the power structure in some part of the country or the other or, at least, it is likely to be. Therefore, since this impacts across the Centre and the States, a larger political consensus was necessary and, therefore, we have systematically worked towards that political consensus and I am extremely grateful to all the political parties, whose Members are present here. I am, particularly, grateful to Shri Ghulam Nabi Azad, the Leader of the Opposition, who was a part of the discussions that I had along with his colleagues on this subject as also various other political parties, Chief Ministers of almost all States, Leaders of all political parties, whom I had discussed this issue with and the Empowered Committee of State Finance Ministers that we have been able to achieve as far a consensus as it is possible, if not unanimity, as far as the language and the spirit of this legislation is concerned. Sir, the Bill seeks to subsume -- and I am sure the hon. Members would reflect on this and if there are issues raised, I will answer them in the reply -- various taxes, as far as the Central Government is concerned and the State Governments are concerned, into a uniform Goods and Services Tax. As a part of the consensus, the States strongly felt that alcohol had to be kept out. Many States felt that petroleum products should be kept out. So the arrangement that has been made is that alcohol, at least, consumable alcohol, is not a part of the GST. Technically, petroleum products are kept, but, they are being zero-rated. They will be brought within the taxation structure itself once the Empowered Committee -- which will subsequently convert itself into the GST Council itself -- gives an approval to the idea. Sir, the whole concept of the GST Council is, Indian federalism at play in the best possible mode. Two-third of the voting power, in the GST Council, would belong to the States, and one-third of the voting power, in the GST Council, would belong to the Centre. The votes required to settle a particular issue are three-fourths and therefore, necessarily, the GST Council has to work, particularly, under a consensus and, therefore, the Centre and the States will have to work

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together. The Centre will have a veto on the States; the States will have a veto on the Centre. Therefore, this would be federalism at play, under which the GST Council itself, would then be able to take its decisions. Sir, the whole object is that after this Constitution Amendment is approved and ratified by the States, the Council would come into existence. Subsequently, three enabling laws, two by the Central Parliament and one by State legislatures, will have to be passed. The two Central laws would be in relation to the Central GST and the inter-State GST. The State legislation would be with regard to the State GST. It is needless to say that the Council itself would discuss the drafts of those laws. Various modalities, including taxation structures and operational modes, would then be discussed with the Council so that there is no overlapping left as far as the functioning of the GST is concerned, and all the areas which will then be smoothened out. And hopefully, once the Council approves those legislations, those legislations would be brought before this hon. House. Parallely, the IT backbone, which is required to support the GST network, is also being prepared. It is at reasonably advanced stages and once these proposals are carried out, we will be able to put this in actual action as soon as we pass these legislations and provide the IT infrastructure which is necessary for that. I hope this is done as quickly as we can. I am sure that the enactment of the GST, as I have said earlier, will bring about the best as far as the economic management of this country is concerned, in a federal form. It will empower the States. It will increase the revenue of the States as also of the Central Government. It will try to dissuade and discourage, and bring down levels of evasion. It would ensure that there is no tax on tax. So the cascading effect of taxes in the value of goods itself, will no longer be there and that would even make some of the products cost less. It would, certainly, give a boost, as far as the economy is concerned, which is required at this very critical stage. And I am sure, as we discuss this, a large number of issues will come out as to what the eventual GST rates would be. Some suggestions were made to that effect. There were some suggestions made by my learned colleagues in the Opposition with regard to one per cent additional tax on inter-State trade, where there was an alternate view and it was felt that it would have a cascading effect and would go contrary to the destination principle. The Leader of Opposition, along with his colleagues, had made that point. We have accepted their viewpoint. There was a suggestion with regard to the rephrasing of the Dispute Redressal Mechanism that if there are disputes, how the disputes are to be resolved. We all have agreed that disputes would be resolved in the GST Council itself and if the Council cannot resolve the disputes, then the Council would refer the matter to an adequate Disputes Redressal Mechanism that the Council itself would set up. That authority also has been vested into the Council. With

regard to the rate, it is the rate which is in the domain of the GST Council. But at the last meeting of the Empowered Committee which reflects what possibly could be the intention of the GST Council, the Empowered Committee suggested certain guiding principles for itself. The two guiding principles were that the rate of taxation as it is leviable today with the implementation of the GST will gradually come down from its present level so that it is more citizen-friendly. That is the first step that they have suggested. The second was that the taxation should be adequate enough to maintain the present levels of taxation to make sure that the Central and State Governments are able to discharge their duties and obligations with the fullest amount that they collect. This is the guiding principle which the Empowered Committee -- that is the intent of the State Governments -- has set for themselves.

With these few observations, I commend this Bill to the hon. House for its acceptance. When the issues are raised in the course of discussion, I will respond to them towards the end.

The question was proposed.

MR. DEPUTY CHAIRMAN: Thank you, hon. Finance Minister. Now, Mr. P. Chidambaram, maiden speech. It will be for 15 minutes. ...*(Interruptions)*...

श्री नरेश अग्रवाल (उत्तर प्रदेश): सर, यह इनकी मेडन स्पीच है। ...*(व्यवधान)*...

SHRI P. CHIDAMBARAM (Maharashtra): Mr. Deputy Chairman, I am happy to be able to speak in this House once again. I do so, for the first time, on this side of the aisle and that makes me doubly happy.

I welcome the friendly and conciliatory tone of the hon. Finance Minister's speech. I think, the tone and approach have changed over the last three or four weeks, and that augurs well for this Bill. Although it will depend upon the outcome of this debate; and the assurances that the Government is able to give, many issues, which he himself hinted, are still outstanding issues and need to be resolved. If I may say in the lighter vein, between 2011-14, I did virtually, what was called, "चार धाम" travelling between my Prime Minister, the Leader of the Opposition in the Lok Sabha, the Leader of the Opposition in Rajya Sabha and the Empowered Committee of State Finance Ministers'. We tried to pass the GST Bill with the support of the principal Opposition party and we failed. In the last 18 months, the Government tried to pass it without the support of the principal Opposition party, and I am glad that they have also failed. Today, if we pass the Bill, which I hope we will, after we listen to your speech, it will be on the basis of serious discussions, serious negotiations and serious debate. It is a far too important legislation to be passed on a

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partisan basis. In fact, I commented once, I hope the Finance Minister will pass the Bill not on the strength of numbers, but on the strength of his arguments.

Sir, I am glad that the finance Minister has acknowledged that it was the UPA Government which first officially announced the Government's intention to bring about the GST. On the 28th February, 2005 it was announced in the Lok Sabha in the course of the Budget Speech, I quote: "In the medium to long term, it is my goal that the entire production and distribution chain should be covered by a national VAT or even better a goods and services tax encompassing both the Centre and the States." It has, of course, taken us 11 years to arrive at this point. But I think the journey has been a learning experience for everyone. Sir, let me make it very clear that the Congress Party was never opposed to the idea of a GST. In fact, I believe, about an hour ago, the Finance Minister said so much in an interview to a television channel, and I thank him for making that acknowledgment. We were never opposed to the idea of a GST. We are not discussing or debating the idea of a GST. That debate has gone on in this country for several years, and I think the country is now ready to embrace the idea of a GST. Just as the 2011 GST Bill, introduced by Mr. Mukherjee, was opposed by several Parties including the BJP, the 2014 Bill was being opposed. The idea was not opposed; the Bill was opposed because we felt that it was possible to have a more perfect Bill. And I choose my words carefully. There can be no such thing as a perfect Bill. And in a legislation as transformative and as revolutionary as the Goods and Services Tax Bill, I don't think anyone from the Government side will claim that this is a perfect Bill. It can never be a perfect Bill. But when we found that there were too many flaws in the Bill, and many of those flaws could be fixed by addressing them seriously, we decided that we could support the Bill. I am happy that in the last few weeks there has been a serious engagement by the Government with the Opposition Parties, including my Party, and I am glad that considerable progress has been made.

Sir, there are four major issues. I will touch briefly upon the first three issues because it is the last issue that concerns me the most and I want to take my time dealing with that at some length.

The first one is this. I wish to point out to the hon. Finance Minister, that there are still pieces of clumsy drafting in this Bill. For example, in the present List of Amendments circulated, you have made some provisions for what will go into the Consolidated Fund of India and what will not go into the Consolidated Fund of India. This problem should have

been noticed much earlier. It should have come in the Draft Bill. But it has come today in the form of an amendment, and while I will not take too much time explaining what I have in mind, if the hon. Finance Minister reads it more carefully, he will find that these are exquisite pieces of clumsy drafting.

Revenue has to go into a Consolidated Fund. That is the mandate of Article 266 of the Constitution. It has to either go into the Consolidated Fund of India or the Consolidated Fund of a State. It cannot go nowhere, and I am afraid the draft amendment circulated leaves this question unanswered. I can understand the problem that you faced. I think, to the best of my understanding, the problem was how to avoid double-counting. But I think there was a more elegant way of dealing with the problem of double-counting. I think the draft is clumsy. Maybe, it can't be rectified at this stage when we are in the final stages of debating the Bill. But I would just add a word of caution that the drafting in this respect is rather clumsy.

The second issue was, I think, an issue that could have been resolved in five minutes. How can you in a destination-based tax have a retrograde provision like some States being allowed to impose an additional one per cent? What is the rationale of a GST? The rationale of a GST is that we must avoid multiplicity of taxes; we must avoid cascading of taxes and we must be able to capture every taxable transaction. If you give to some States the power to impose an additional one per cent tax, and in the Bill that was circulated, it could have been imposed by more than one State as goods pass from State 'A' to State 'B', to State 'C' and to State 'D', it would have led to multiplicity of tax rates, it would have led to cascading, and it would have led to a situation where several transactions may or may not be captured. This was immediately pointed out, but, I think, the Government was, during that time, not today, rather stubborn. The Chief Economic Adviser of the Government pointed out that this was a retrograde provision, and this should be scrapped, and I am happy that this has been scrapped. GST does not stand only for goods and services tax, it also stands for "good sense triumphs". Ultimately, good sense triumphs, you have dropped the one per cent tax and I thank you for accepting our suggestion to drop the one per cent tax.

The second major issue is dispute resolution. Now, please remember that dispute resolution between the Centre and States, between one State and one or more States, between a group of States and a group of States, is not a matter on which the Constitution is silent. Whatever we do here, we must acknowledge the fact that the Constitution is not silent on dispute resolution between States. Article 131 speaks loud and clear. It provides for a machinery for dispute resolution. Nothing that we do here can derogate

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from Article 131 unless you amend Article 131, and that is not what we are doing today, which is why the Bill introduced by Mr. Mukherjee in 2011, laid out a clear provision for dispute resolution called the Dispute Resolution Authority, and recognized that dispute resolution is an exercise of judicial power. Just as the Government is zealous of guarding its Executive power, just as we in Parliament are zealous of guarding our Legislative power, the judges of this country are zealous about guarding their Judicial power. Time and again, the judges have said, if you encroach upon our judicial power, we will strike it down. I still maintain that the provision introduced in Mr. Mukherjee's Bill was the best provision, or clearly a much better provision than the provision introduced in the present Bill. The draft circulated was abominably deficient. It did not even require the GST Council to establish a mechanism. It said 'may lay down the modalities', and in discussions with us, and I believe, discussions with other parties, it was pointed out to the Government that this is hopelessly deficient. You must oblige the GST Council to set up a Dispute Resolution Authority, and it must be set up *ex ante*. A mechanism cannot be set up after the dispute arises; that is the difference between rule of law and rule by law. In a country governed by rule of law, the Dispute Resolution Authority is known to everybody even before a dispute arises so that you know if a dispute arises; you go there. If you set up the machinery after the dispute, that is not rule of law. That is, show me the person and I will show you the rule. I am glad that some strengthening has been done to this provision. I would still urge the Finance Minister, if he is inclined to do that, to strengthen it, there is still time to strengthen, during the course of this debate, he can move an official amendment. I would still urge him that the clause which he is introducing now, namely, Amendment No. 7 to Clause 12, can be strengthened. It only contemplates, 'disputes arising out of the recommendations of the GST Council'. I think he should add, 'disputes arising otherwise also between States', and in the first part of that Amendment, he should say, 'The Goods and Services Tax Council shall, by regulation, establish a mechanism'. I think it is still deficient. I am not sure whether it is constitutionally suspect. It may be constitutionally suspect. But I am trying to save that provision. It falls far short of the provision introduced by Mr. Mukherjee but, given the fact that it is the best that the Government can do at the moment, I would still urge him to amend that provision to say, "That the GST Council shall, by regulation, establish a dispute resolution mechanism' and also include 'disputes arising otherwise than out of the recommendations of the GST Council'.

Sir, I now come to the more important part of this Bill, which is, the heart of the Bill, the core of the Bill. This is about the rate of tax. I will presently read portions from the

Chief Economic Advisor's Report. The heart of this Bill is what the tax will be. It is not a matter between the Union Finance Minister and the State Finance Ministers. There is a third side to the triangle; that is the people of this country. Every Union Finance Minister wants to maximize revenues. Every State Finance Minister is under pressure to maximize revenues. There is nothing wrong with that. But, please remember we are dealing with an indirect tax. An indirect tax, by definition, is a regressive tax. Any indirect tax falls equally on the rich and poor. If you buy a soft drink bottle; whether a rich man buys it or a poor man buys it, he pays the same excise duty on the soft drink bottle. That is why, world over, indirect taxes, being regressive in nature, the trend is to keep them as low as possible. I am sure many Members have read the Chief Economic Advisor's Report. If not, I would urge you to please read it. The cover tells the story. "In high income countries, the average GST rate is 16.8 per cent. In emerging market economies like India, the average is 14.1 per cent." So, world over, over 190 countries have one form or the other of GST. It is between 14.1 per cent and 16.8 per cent. The idea is, being an indirect tax, it should be kept as low as possible. The taxes that fall more on the rich and less on the poor are income tax and corporate tax. Those are the taxes consistent with other goals which the country may have. Those are the taxes which must be the principal sources of revenue. In fact, for many-many years in this country, there is a complete tax distortion. The collection from indirect taxes is larger than the collection from direct taxes. I think we crossed the line some time in the year 2006 or 2007. Maybe in 2008, we crossed the line when the collection from direct taxes overtook the collection from indirect taxes and that remains so even today and that is how it should be. In fact, the collection from direct taxes should far outweigh the collection from indirect taxes. So, what do we do? We need to keep the taxes low. At the same time, we must protect the existing revenues of the Union Government and the State Government. So, how do we go about it? We go about it by discovering what is called a Revenue Neutral Rate, RNR. That is not the actual rate of tax. That is simply a step in deciding the slab rates. It is not so technical. In fact, it can be explained in fairly simple terms. You derive an RNR; and then from that RNR, you work out the slab rates. Suppose you derive the RNR as 'x', the slab rates will be, x(-) will be the first slab; 'x' will be the second slab; and 'x(+)' will be the third slab, 'x(-)' will fall on goods of mass consumption, what we call wage goods, goods that are consumed by the poor people. 'x' will be the standard rate or nodal rate. 'x(+)' will fall on what is called 'demerit goods' or sin goods, the so-called sin goods like alcohol, tobacco, imported luxury cars, etc., etc. It is perfectly a balanced structure. The question is: What is 'x'? Today, please remember, over 80 per cent of goods have Excise Duties between 12 and 14 per cent. Over 56 per cent of VAT on goods is in the range of about 13-14 per cent. So, on an average, 70 per cent of the goods have a tax incidence of about 13-14 per cent.

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But there are huge tax losses because of an inefficient collection machinery and a large number of goods escape taxes. They are neither captured by the Union nor captured by the States, etc., etc. The GST is supposed to be a more efficient tax. If the Union captures it, it cannot escape State tax. If the State captures it, it cannot escape Union tax. Therefore, it is more efficient. And because it is non-cascading, more people will comply with it. Because it is a self-audit method, a chain of transactions, it is very difficult to escape the tax. All these are argued everywhere, and I don't wish to repeat those arguments.

Now, the Chief Economic Adviser of the Government, working with experts, including State Government representatives, arrived at an RNR of 15 to 15.5. And, then, suggested that the standard rate should be 18. The Congress Party did not pluck 18 from the air. This 18 came out of your report; the standard rate must be 18. You can have then a lower rate 18(-), and you can have a demerit rate 18(+). But the standard rate, the rate that will apply to most goods and most services must be 18, and the Chief Economic Adviser has argued very cogently that that alone will make it non-inflationary, acceptable to the public and an efficient way of taxing without tax evasion.

Now, when we say, 'cap the tax rate', what are we saying? We are saying that this rate should not be changed by the whim of the Executive. Today Excise Duties are changed by the whim of the Executive. Three days ago, they reduced the price of petrol and diesel. Three days later, they may increase the price of petrol and diesel. They do not come to Parliament for approval. The Customs Duties are changed by the whim of the Executive. But the Income-tax cannot be changed by the whim of the Executive because it is enshrined in the law. Therefore, we argued, please now, on the basis of your own reports, cap the rate. When we used the word 'cap the rate', what do we mean? It cannot be changed by the whim of the Executive. A rate must only be changed with the approval of Parliament. Now, I ask all of you; Do you agree with me or do you disagree with me on the question that a rate of this importance must be changed only with the approval of Parliament? It cannot, ought not to be changed by the whim of the Executive. Now, I want to speak up loud and clear and tell the people of India that we want Parliament to change the rate; we don't want the Executive to change the rate. The people of India expect low Indirect Taxes. There are a lot of people, a lot of corporates, I have seen in the last few days, speak up for passing the GST Bill. It does not matter to them whether the rate is 18 or 20; they will pass it on to the consumer. In any way, there are many voices in the country to speak up for the corporate supporters. But, somebody must speak up for the people. That is precisely what my party is doing, what I am doing today. In the name of

the people, I ask you to keep this rate at the rate recommended by your CEA, namely, the standard rate should not exceed 18 per cent. I know, you are not incorporating it in the Constitution Amendment Bill. But, willy-nilly, you have to incorporate it in the GST Bill. No tax Bill will survive judicial scrutiny unless the tax rate is mentioned. So, today, you may avoid mentioning of it, but three months later, when you come back with the GST Bill, the CGST Bill and the IGST—now called Goods and Services Tax on Inter-State Trade and Commerce—must mention a tax rate. And we will repeat this demand again then. In the meanwhile, we will campaign throughout the country appealing to the people of India to support the idea that this tax, the standard rate of GST, should not exceed 18 per cent. With the greatest respect, I don't buy the argument that by fixing the standard rate at 18 per cent the States will lose revenue.

Sir, just read paragraphs 29, 30, 52 and 53 of this Report. It categorically argues on sound data that a rate which is the standard rate, which is based on implied RNR 15 to 15.5, a standard rate of 18 per cent, will protect the revenues of the Centre and States, will be efficient, will be non-inflationary, will avoid tax evasion and will be acceptable to the people of India. However, if the Government does not care about inflation, does not care about acceptability to the people of India, does not care about efficiency, then go ahead and charge 24 per cent or charge 26 per cent! That is defeating the purpose of GST. If you are going to charge 24 or 26 per cent ultimately on goods and services, why bring a GST Bill at all? Your Excise and Customs will take care of it. Please remember, services today represent 57 per cent of India's GDP. It suffers a tax rate of 14 per cent today. With Swachh Bharat cess and other cess, it may have gone up to 14.5 per cent. But, if you suddenly jack it up to something like 24 per cent, it is hugely inflationary. Let me caution you, let me go on record, it is hugely inflationary and there will be a huge backlash if you raise the service tax rate from the current 14.5 per cent to 23 or 24 per cent.

Sir, likewise, in VAT, most goods suffer a very low rate of VAT. There is a huge number of exemptions and only 56 per cent are at the standard rate. If you suddenly jack it up to 23 or 24 per cent, it will be inflationary. And a high rate will lead to tax evasion. A high rate will mean an inefficient system. So, I would urge the Government to reflect on it again. Yes, we have today agreed because, I believe, even the Government has not made up its mind on what the RNR is. The Government and the State Ministers are not agreeable on what the RNR is. In the last meeting that took place the last Tuesday, according to our information, there was a clear cleavage, a disagreement between the State Finance Ministers on the one side and the Union Finance Minister on the other. I can't vouchsafe that they have not agreed on RNR. They are going back to their drawing board and working on the RNR. I don't know. Perhaps, within the Government, there is a

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disagreement between the Revenue Department and the Economics Division. I don't know that either. Eventually, you will have to come to an agreement on this point. Eventually, you have to put a rate in a tax Bill. I, on behalf of my party, loudly and clearly demand that the standard rate of GST which applies to most of the goods and services, over 70 per cent of goods and services, should not exceed 18 per cent and the lower rate and the demerit rate can be worked on that 18 per cent.

Sir, the worry that we have is creeping taxation. Every Government is guilty of creeping taxation, including mine. I am not denying that. I am not denying that, but that is precisely what Parliament is for. Taxation is the exclusive power of Parliament. It should remain the exclusive power of Parliament. We can give some flexibility to the Executive, but eventually, it is Parliament which must call the shots on what the rate is. That is why I appeal to you that while today we may not put the rate in the Constitution (Amendment) Bill, tomorrow when the Bill comes, the rate has to be mentioned and we will, in the meanwhile, campaign and persuade all political parties and all sections of the people that a standard rate of 18 per cent is the most acceptable rate, given the economic situation of this country. Sir, let me conclude by saying that when this Bill is passed today we will prepare for the next stage of the debate. The next stage is the Central GST Bill and the Bill, which was earlier called, the IGST Bill and perhaps, it will be called today the Goods and Services Tax Bill. I want an assurance from the Finance Minister. This is far too important legislation which will last for the next 100 years. Not to hide behind any technical arguments, I want an assurance from the Leader of the House, the hon. Finance Minister, my good friend and fellow lawyer that when that Bill is brought, it will be brought as a Financial Bill and not as a Money Bill. Therefore, both the Houses will debate on both. ...*(Interruptions)*... Too many Bills have slipped through the cracks as Money Bill. It has been challenged in the Supreme Court by one of our distinguished colleagues here and let us see what the outcome is. But this is far too transformative, far too revolutionary a legislation that one House will vote and the other House will speak. I think, both the Houses must debate it. Both the Houses must be allowed to vote and this is something within the power of the Government to say, 'yes, we will introduce the CGST Bill and the IGST Bill as Financial Bills and both the Houses will debate, both the Houses will vote', and I ask the Finance Minister that assurance, and, I say, after the debate, my Party will support this Bill, but we require assurances from the Finance Minister. Thank you.

श्री भुपेन्द्र यादव (राजस्थान): सम्माननीय उपसभापति महोदय, आज यह एक ऐतिहासिक

अवसर है कि सारा सदन देश में नए आर्थिक परिवर्तन के लिए जो एक संवैधानिक संशोधन किया जा रहा है, उस पर सर्वसम्मति से एक राय रख रहा है। महोदय, मैं यह कहना चाहूँगा कि हमारे जो भी संवैधानिक संशोधन हैं, अगर उनका एकमात्र उद्देश्य है, तो वह उद्देश्य यही है कि हमने अपने संविधान में इस देश के आम नागरिकों को जो राजनीतिक न्याय, सामाजिक न्याय और आर्थिक न्याय देने की संकल्पना की है, उसके अन्तर्गत आज यह सदन लोगों को आर्थिक न्याय मिले, इसके लिए संविधान में एक बहुत बड़ा संशोधन करके आर्थिक परिवर्तन के लिए एक मार्ग प्रशस्त कर रहा है। इसके लिए निश्चित रूप से मैं माननीय प्रधान मंत्री जी और माननीय वित्त मंत्री जी को उनके उत्कृष्ट कार्य के लिए बधाई देना चाहता हूँ।

माननीय उपसभापति महोदय, हम आज जिस प्रक्रिया में आए हैं, यह प्रक्रिया कोई अभी से प्रारम्भ नहीं हुई है। देश में indirect taxes में परिवर्तन आए, इसके अलाए कभी 1976 में एल.के. झा कमिटी बनी, एनडीए सरकार के समय में भी टास्क फोर्स का गठन हुआ और निश्चित रूप से यूपीए कार्यकाल के समय में इस बिल को लाया गया, Empowered Committee का गठन किया गया और राज्यों के मध्य एक बहुत बड़ी सहमति खड़ी हो, इसके प्रयास Empowered Committee के द्वारा किए गए। बाद में यह बिल स्टैंडिंग कमिटी को भेजा गया। जब हमारी सरकार इस बिल को लेकर आई और लोक सभा में इसे पास किया गया, तो इस सदन में कार्य करते हुए हमारे सदन के सभी वरिष्ठ सदस्यों ने अपना पूरा सहभाग दिया और संशोधनों के साथ यह बिल सरकार के सामने रखा गया और सरकार ने भी कुछ संशोधनों को स्वीकार किया। इसके लिए मैं आपके माध्यम से सदन को और सेलेक्ट कमिटी के सदस्यों को बधाई देना चाहूँगा।

महोदय, सामान्यतः संवैधानिक संशोधन में तीन मुख्य प्रावधानों में जो परिवर्तन किए जा रहे हैं, उनमें अनुच्छेद 246(ए) में राज्यों के जो टैक्स अधिकार हैं, उनको केन्द्र के साथ जोड़ा जा रहा है। वहीं अनुच्छेद 269(ए) में IGST का प्रावधान किया गया है और सबसे बढ़ कर इस बिल में अनुच्छेद 279(ए) में एक GST Council का निर्माण करने का प्रावधान किया गया है। वास्तव में जो GST Council है, उस GST Council के अधिकार और कर्तव्य में देश की टैक्स दरों के बारे में, उनके संग्रहण के बारे में और उनके विवादों को सुलझाने के बारे में हमने एक कार्यकारी व्यवस्था की है। इस संवैधानिक संशोधन के द्वारा जिस GST Council का निर्माण किया जा रहा है, वह हमारे माननीय प्रधान मंत्री जी की प्रगतिशील संघवाद और सहकारी संघवाद के साथ 'टीम इंडिया' की जो कल्पना है, उसके अनुरूप ही हम यह संवैधानिक संशोधन करने जा रहे हैं।

हमारे देश में जो पूरा टैक्स सिस्टम है, उस सिस्टम की तीन-चार बातों को लेकर लम्बे समय से एक विषय चलता रहा है। हमारे टैक्स सिस्टम में जो सबसे बड़ी समस्या रहती है, वह है indirect taxes की समस्या। हमारे यहां taxes का एक मकड़जाल बन गया है। Tax के ऊपर tax की जो व्यवस्था है, उसके कारण देश की व्यापारिक गतिविधियों में विस्तार करने की संभावनाएं सीमित हो जाती हैं। जब भी कोई नया व्यक्ति या कोई भी नया entrepreneur किसी चीज़ की manufacturing के बारे में सोचना शुरू करता है, तो सबसे पहले उसे input tax का सामना करना पड़ता है। जब वह चीज़ बन करके आती है, तो उस पर manufacturing tax, फिर व्यापारिक गतिविधियों के लिए लम्बे समय तक octroi, उसके बाद sale tax, फिर surcharge and additional surcharge.

[श्री भुपेन्द्र यादव]

GST की इस व्यवस्था में पूरे देश के जनमानस में एक विषय यह बना है कि देश में अगर हमें व्यापारिक गतिविधियों का विस्तार करना है, तो tax के ऊपर tax का जो बोझ है, उसे खत्म करके एक सरलीकृत व्यवस्था बननी चाहिए। देश में व्यापारिक गतिविधियों के विस्तार के लिए टैक्स के नाम पर बार-बार जो ब्रेकर लगते हैं, उन ब्रेकर्स से निजात दिलवाकर एक सामान्य गति से पूरे देश में व्यापारिक गतिविधियों का विकास हो, इसके लिए इस प्रक्रिया में संवैधानिक संशोधन के माध्यम से origin tax की जगह जो destination based tax लगाया है, वह न केवल इस प्रक्रिया को सरल करेगा, बल्कि इससे देश के आर्थिक विकास को तीव्र करने का मार्ग भी मिलेगा। एक प्रकार से सभी को tax credit मिलने लगेगा और टैक्स के ऊपर टैक्स का बोझ कम होगा।

हम लोगों ने इतने लम्बे समय से जटिल टैक्स व्यवस्था खड़ी की है। हम जितनी जटिल कर की प्रणाली को खड़ा करेंगे अथवा जो कर प्रणाली हमने खड़ी कर रखी है, उसमें जितनी जटिलता आएगी, उसके लिए जो compliance का सिस्टम है, उसका अनुपालन करने वाली जो व्यवस्थाएं हैं, उनके सामने भी उतनी ही ज्यादा चुनौतियां रहती हैं। टैक्स चोरी का सबसे बड़ा कारण यही है कि हमने अपनी व्यवस्थाओं में टैक्स प्रणाली को काफी जटिल बना रखा है। अतः यह जो complicated व्यवस्था है, इस व्यवस्था को सरल करने के लिए इसमें व्यवस्थागत पारदर्शिता कायम करने के लिए यह बिल लाया गया है। देश में टैक्स की सही व्यवस्था रहे, इसके लिए motivation और self discipline भी चाहिए। हमारी सरकार के द्वारा जो नये व्यवस्थागत विषयों को खड़ा किया गया है, उनके माध्यम से इन सारी समस्याओं को solve करने का प्रयास किया गया है। आज सबसे बड़ी समस्या यह है, अगर कोई व्यक्ति सामान्यतः किसी restaurant में खाना खाने जाता है, तो जहां उसको VAT देना पड़ता है, वहीं उसको service tax भी देना पड़ता है। इस पर छोटी सी व्यवस्था के लिए उसकी कंपलाइंस की दो एजेन्सियां पूरी व्यवस्था में खड़ी हैं, इसलिए इस जीएसटी के माध्यम से जो अलग-अलग तरह के टैक्स हैं, उनको एक व्यवस्था में ही समाहित करके एक ही रजिस्ट्रेशन, एक ही चालान के द्वारा टैक्स का भुगतान करने और एक ही रिटन देने के प्रावधान के कारण पूरे कंपलाइंस का सरलीकरण करने का प्रयास किया गया है। दुनिया के सामने हिंदुस्तान एक बहुत बड़े बाजार के रूप में माना जाता है, लेकिन देश में अगर हम अपनी व्यापारिक गतिविधि के रूप में देखें, तो हमने अभी भी व्यवस्था के अंतर्गत अलग-अलग 29 बाजारों को खड़ा कर रखा है। हर राज्य के अंतर्गत व्यापारिक गतिविधियों के विस्तार के लिए जो एक सरल प्रवाह होना चाहिए, वह सरल प्रवाह नहीं हो पा रहा है। जीएसटी को लाने का जो अर्थ है और जीएसटी के प्रति लोगों का जो इतना बड़ा विश्वास बना है, जो भारत की पूरी आर्थिक बाजार की ताकत है, अब 29 बाजार न रहकर भारत समग्र रूप से पूरे एक बाजार के रूप में अपनी गतिविधियों का विस्तार कर सकेगा। इस समय "ईज ऑफ डूइंग बिजनेस" की बात बहुत अच्छे तरीके से भारत सरकार के द्वारा की जा रही है, यह ईज ऑफ डूइंग का नारा जो सरकार दे रही है, उसके साथ ही साथ हमारी सरकार "ईज ऑफ फ्रेंडली सिस्टम" के ऊपर यकीन करके चल रही है। हमारे माननीय प्रधान मंत्री जी का हमेशा विश्वास रहा है कि अगर पूरे देश का विकास होना है, तो जैसे हिन्दुस्तान के पश्चिमी भाग का विकास हुआ है उसके समान ही देश का जो पूर्वी भाग है उस पूर्वी भाग का भी विकास होना चाहिए। विकास की व्यवस्था में जो पूर्वी राज्य हमारे से छूट गए हैं, उन पूर्वी राज्यों के विकास के लिए निश्चित रूप से जीएसटी में ओरिजिन बेस की जगह

3.00 P.M.

हम डेस्टिनेशन बेस लाएंगे, इससे देश में जो विभिन्न प्रकार के ट्रेड और नॉन-ट्रेड बैरियस हैं, उनको खत्म करके पूरे देश को एक बाजार के रूप में और एक आर्थिक ताकत के रूप में हम विकसित कर पाएंगे।

महोदय, सबसे बड़ी बात टैक्स कलेक्शन को लेकर जो प्रशासनिक स्ट्रक्चर है, निश्चित रूप से आने वाले समय में हम पूरे देश में टैक्स के ऊपर टैक्स का बोझ खत्म करके एक बाजार का विकास करेंगे और कंपलाइंस सिस्टम को हम लोग सरल करने का प्रयास करेंगे और आने वाले समय का एक बहुत बड़ा लक्ष्य यह भी रहेगा कि पूरे देश में एक यूनिफार्म टैक्स स्ट्रक्चर बने। इसके लिए आने वाले समय में केन्द्र और राज्य सरकारों को मिलकर इसके ऊपर एक बड़ा काम करने की आवश्यकता भी रहने वाली है, क्योंकि सेंट्रल में जो टैक्स का सिस्टम है वह बोर्ड का सिस्टम है और राज्यों में जो टैक्स कलेक्शन का सिस्टम है, वह कमिशनर बेस्ड सिस्टम है। इसलिए यूनिफार्म एडमिनिस्ट्रेटिव सिस्टम का जो विषय है, उसमें पूरे देश के एडमिनिस्ट्रेटिव स्ट्रक्चर के लिए सरकार के द्वारा भी काफी अच्छे प्रयास किए जा रहे हैं।

महोदय, अभी एक विषय टैक्स-रेट को लेकर चल रहा है। टैक्स-रेट का जहां तक विषय है, यह सही बात है कि देश में एक बहुत बड़ा उपभोक्ता है, वह 70 प्रतिशत के करीब कंज्यूमर गुड्स के ऊपर डिपेंड रहता है, लेकिन कंज्यूमर गुड्स के साथ-साथ जो स्टैंडर्ड वस्तुएं हैं, जो लगजरी आइटम्स हैं और जो दुष्परिणामकारी वस्तुएं हैं, उनके ऊपर अलग-अलग टैक्स रहता है। इस विषय पर हमारी सेलेक्ट कमेटी द्वारा भी विचार किया गया था और सेलेक्ट कमेटी द्वारा यह भी विचार किया गया था कि जो राज्यों की एक लंबे समय से मांग आ रही थी कि जो मैनुफेक्चरिंग राज्य हैं, जहां पर उत्पादन ज्यादा होता है, जिन्होंने उत्पादन के लिए अपना आधारभूत ढांचा खड़ा किया है, उन राज्यों को कुछ न कुछ लाभ मिलना चाहिए। यह एक बहुत ही सराहनीय प्रयास है कि केन्द्र सरकार द्वारा सेलेक्ट कमेटी की अनुशंसा के अनुसार जहां एक परसेंट एडिशनल टैक्स का विषय था, उस पर परसेंट एडिशनल टैक्स को अपने अमेंडमेंट में समाप्त किया गया है, वहीं केन्द्र सरकार के द्वारा राज्यों को कंपनसेशन देने का भी प्रावधान किया गया है। यह सराहनीय है। जब जीएसटी आएगा, तो उसके द्वारा राज्यों में जो अलग-अलग फ्लोर रेट्स तय होंगे, उसके कारण अभी जिस प्रकार से हमारे राज्यों का जो दावा है, उनकी जो आय और व्यय है, उसमें कुछ परिवर्तन होने वाला है, क्योंकि देश भर में हमारी अलग-अलग भौगोलिक परिस्थिति है, उस हिसाब से सभी राज्यों में उपभोक्ता सामग्री के विषय में, बाजार के विषय में और व्यवस्थागत विषयों के मामले में पैमाना अलग है। इसलिए केन्द्र सरकार के द्वारा जो पांच वर्षों का कंपनसेशन का प्रावधान किया गया है, मैं मानता हूँ कि यह केन्द्र सरकार द्वारा एक ऐतिहासिक और क्रांतिकारी पहल की गई है और इन पांच वर्षों के फुल कंपनसेशन के द्वारा हम देश में सभी क्षेत्रों का जो विकास चाहते हैं, वह विकास हमारा पूरा होगा।

इस जीएसटी के द्वारा, जो एक सबसे बड़ा विषय है कि देश में अगर हमें नीचे स्तर तक लोकतंत्र को मजबूत करना है, तो हमारे यहाँ जो नगरीय निकाय और पंचायती राज संस्थान हैं, उन पंचायती राज संस्थाओं और नगरीय निकायों के मन में एक विषय था कि उनके संस्थागत विषयों का क्या होगा।

[श्री भुपेन्द्र यादव]

केन्द्र सरकार ने इस बार भी माननीय नरेन्द्र मोदी जी के नेतृत्व में, चौदहवें वित्त आयोग की जो अनुशंसाएँ हैं, उनको स्वीकार करके नगरीय निकायों को सीधा केन्द्र की तरफ से भी एक तरह से आर्थिक स्वावलम्बित बनाने का कार्य किया है। लेकिन निश्चित रूप से राज्यों के भी जो वित्तिय आयोग हैं, उनके सम्बन्ध में अगर इस बात का विचार किया जाएगा, तो नीचे के स्तर पर हमारे नगरीय निकायों को होने वाली जो आय है, उसको भी हम कम्पन्सेट कर पाएँगे।

एक विषय जीएसटी काउंसिल के मैकेनिज्म को लेकर भी कहा जाता है। इस विषय को बार-बार कहा जाता है कि जीएसटी काउंसिल का मैकेनिज्म क्या होना चाहिए। जब प्रारम्भ में सेलेक्ट कमेटी के सामने भी जो विचार आया, तो पूर्व के कानून में यह विचार जरूर था, इसके लिए अलग से एक ट्रिब्यूनल की व्यवस्था की गई थी। बाद में Empowered Committee ने सभी राज्यों के साथ विचार किया। सेलेक्ट कमेटी ने भी विभिन्न राज्यों के साथ और विभिन्न एक्सपर्ट्स के साथ विचार किया। सबको यह लगता है कि जो जीएसटी काउंसिल का मैकेनिज्म है, वह जीएसटी काउंसिल के द्वारा ही तय किया जाना चाहिए और सरकार ने भी उसी दिशा में अपने कदम को आगे बढ़ाया है।

अर्थव्यवस्था एक ऐसा गतिशील विषय है कि कोई लम्बे समय तक वह एक ही तरीके से रहेगा, यह तय नहीं किया जा सकता है और भविष्य में टैक्स किस चीज़ पर लगेगा, इसके बारे में भी बाज कल्पना नहीं की जा सकती है। जिन्होंने 80 के दशक में बजट कभी प्रस्तुत किया होगा.. तो 2016 में सॉफ्टवेयर पर भी टैक्स लगाना पड़ेगा, भविष्य में ई-कामर्स बढ़ने के कारण हमारे सामने कौन से व्यापार में, कौन से विषयों में टैक्स का विषय कहाँ जाएगा, ये सब चुनौतियों वाले विषय हैं। इसलिए जीएसटी काउंसिल के द्वारा मैकेनिज्म की जो व्यवस्था की गई है, वह व्यवस्था का सरलीकरण करने के लिए है, वह त्वरित निर्णय करने के लिए है। अर्थव्यवस्था में लम्बे समय तक विषयों को हम बाँध कर नहीं रख सकते। इसलिए सरकार ने जो जीएसटी काउंसिल का विषय किया है, सरकार ने जीएसटी काउंसिल को ताकत देने का जो प्रयास किया है, वह अर्थव्यवस्था की गतिशीलता के लिए हमने जो एक नयी व्यवस्था की रचना खड़ी की है.. अभी तक टैक्स के विषय में हमने राज्यों का जो सक्रिय सहभाग होता था, उनकी जो अपेक्षाएँ तथा आवश्यकताएँ होती थीं, उनको उतने ज्यादा व्यावहारिक रूप से स्वीकार करने में एक देरी का सिस्टम होता था, लेकिन जब राज्य और केन्द्र सरकार जीएसटी काउंसिल में एक साथ आकर टैक्स के सम्बन्ध में विभिन्न रेट्स जो तय करेंगे, उसके कारण मुझे लगता है कि देश का जो सहकारी संघवाद है, वह आगे बढ़ने के लिए उसका मार्क काफी प्रशस्त होगा। उसका जो निर्णय लेने का भी मैकेनिज्म तय किया गया है, न केवल उसमें राज्य और केन्द्र की उपस्थिति के बारे में उनका वोट शेयर इस प्रकार से तय किया है कि निर्णय लेने में किसी भी एक पक्ष का पलड़ा भारी नहीं है। पूरे देश में दीर्घकालिक रूप से टैक्स की नीति क्या हो, जमीनी स्तर के हिसाब से रेट्स क्या तय हो, यह समग्रता से जीएसटी काउंसिल के द्वारा अनुमोदित होने वाला है। इसलिए जीएसटी काउंसिल की, एक नये संवैधानिक संशोधन के द्वारा, यह जो एक नयी व्यवस्था खड़ी कर रहे हैं, आने वाले समय में देश में आर्थिक परिवर्तन के लिए हम लोग जो जीएसटी को लेकर आए हैं, उसमें एक महत्वपूर्ण कारक सिद्ध होगी।

यह सच कहा गया है ...**(समय की घंटी)**... कि GST के लिए GSTN की बात की गई है और सरकार के द्वारा GSTN के कार्य को काफी आगे बढ़ाया गया है। सरकार के द्वारा न केवल CGST और Central IGST के प्रारूप को जनता के बीच में चर्चा के लिए रखा गया है, बल्कि उसके लिए जो आवश्यक कदम हैं, उन पर जनता के बीच में चर्चा के लिए इस समय सरकार के द्वारा वह विषय लाया गया है। मैं यह कहना चाहूंगा कि GST से जहाँ पूरे राज्यों का एक tax base बढ़ने वाला है, वहीं उस टैक्स बेस के बढ़ने के कारण जो उद्योग जगत की भी एक बहुत बड़ी मांग रहती है कि हमारे यहाँ जो multiplicity of tax है, उस multiplicity of tax के कारण व्यापारी वर्ग हमेशा से परेशान रहता है। इसलिए अगर देश की आर्थिक ताकत को बढ़ाना है, तो उसको राहत देने के लिए यह बहुत आवश्यक है। मैं यह कहना चाहूंगा कि GST के माध्यम से जो एक पूरा common procedure खड़ा होगा, उसमें registration of tax, refund of tax, uniform format of tax return, common tax base, common tax system of classification of goods and services हैं। ये पूरे देश में, एक निश्चितता और निश्चिन्तता, दोनों का माहौल पूरे देश के व्यापार जगत के लिए स्थापित करेंगे। अभी तक जो सस्ते रेट की बात हम करते हैं कि कंप्यूमर्स को सामान सस्ते रेट में मिले, तो मुझे लगता है कि GST में जब एक समान रूप से टैक्स लगेगा, तो उसके कारण ये चीजें सस्ते रेट में आवश्यक रूप से मिलेंगी। आज अलग-अलग राज्यों के टैक्स रेट अलग-अलग होने के कारण, कई बार हम देखते हैं कि लोग एक तरीके से दूसरे राज्य से गाड़ियाँ रजिस्ट्रेशन कराकर लाते हैं, खाद्य वस्तुओं में भी ऐसा है। एक राज्य में खाद्यान्न पर टैक्स नहीं है, दूसरे राज्य में टैक्स है, एक जगह परचेज होती है और दूसरी जगह बिलिंग होती है। अगर हम जीएसटी के माध्यम से इन सारी व्यवस्थाओं को खत्म करेंगे, तो पूरे देश में एकरूपता बनेगी। इस तरह से जीएसटी हमारे व्यापारियों के लिए, उपभोक्ताओं के लिए, देश के आर्थिक विकास के लिए बहुत बड़ा कदम साबित होगा। इसको लागू करने के समय जो सबसे बड़ी चुनौती है, वह time constraint की है। यह सच है कि सरकार ने इसको दो सालों में लाने के लिए पूरी प्रतिबद्धता के साथ प्रयास किया है। देश में आर्थिक सुधारों को जितनी तेजी से आगे बढ़ाना चाहिए था, उतनी तेजी से वह नहीं बढ़ा है। देश में 1960 के दशक में bankruptcy और insolvency की रिपोर्ट थी, 56 सालों के बाद सरकार ने bankruptcy और insolvency बिल को लाकर उस जड़ता को दूर किया है। इसी तरह जीएसटी और indirect taxes में सुधार के लिए एक लंबे समय से प्रक्रिया चल रही थी। विभिन्न राजनीतिक गतिविधियों और स्तरों पर उस प्रक्रिया को पूरा करने के लिए सभी जगह संवाद और बातचीत हुई और यह अच्छा विषय है कि देश में आर्थिक व्यवस्था में परिवर्तन के लिए सभी राजनीतिक दल एक सहमति पर आकर बात कर रहे हैं।

महोदय, हम यह जो नया आर्थिक परिवर्तन जीएसटी के माध्यम से लाने जा रहे हैं, मेरा यह मानना है और अंत में मैं यही कहना चाहूंगा कि कई बार यह कहा जाता है कि हमारे देश के पास बहुत बड़ा human resource है, हमारे देश में बहुत बड़ी bio-diversity है, हमारे देश में बहुत संभावनाएं हैं, हमारे देश में बहुत बड़ा परम्परागत इतिहास रहा है, फिर हिन्दुस्तान की मान्यता पूरी दुनिया में क्यों नहीं होती है? हिन्दुस्तान की दुनिया में मान्यता तभी होगी, जब हिन्दुस्तान आर्थिक रूप से ताकतवर होगा और इसलिए जीएसटी के माध्यम से हमने देश में एक नए आर्थिक परिवर्तन के संकल्प को आगे बढ़ाने का प्रयास किया है। मेरा यह मानना है कि दुनिया को अच्छा बनाने के लिए अच्छा भारत जरूरी है, अच्छा भारत बनाने के लिए आर्थिक रूप से संपन्न भारत जरूरी है और आर्थिक रूप से संपन्न भारत

[श्री भुपेन्द्र यादव]

बनाने के लिए इस देश के गरीब आदमी को आर्थिक और सामाजिक न्याय मिले, उस प्रकार की व्यवस्था को खड़ा करना जरूरी है। जीएसटी के माध्यम से हमारी सरकार ने इस संकल्प को पूरे सदन की सहमति से करने का जो प्रस्ताव पारित किया है, उसके कारण पूरे देश में एक नया परिवर्तन आएगा।

आज के संदर्भ में, देश के संदर्भ में मैं एक बात बताना चाहूंगा कि देश में आज एक नई पीढ़ी आगे आ रही है। वह नई पीढ़ी जातियों से ऊपर उठ रही है, वह नई पीढ़ी रूढ़ियों से ऊपर उठ रही है, वह नई पीढ़ी क्षेत्रीय व्यवस्थाओं से ऊपर उठ रही है, वह नई पीढ़ी हमारे देश की नई आकांक्षाओं की पीढ़ी है। वह नई पीढ़ी देश में एक नया व्यवस्थागत परिवर्तन चाहती है, वह नई पीढ़ी देश में नई व्यवस्थाओं का सरलीकरण चाहती है, वह नई पीढ़ी ईमानदारी से देश के लिए काम करना चाहती है, लेकिन वह नई पीढ़ी यह भी चाहती है कि देश के सुदूर गांव तक, इस देश के हर गरीब और हर वर्ग को सामाजिक और आर्थिक न्याय मिले और जीएसटी का यह संवैधानिक संशोधन उस रास्ते में एक महत्वपूर्ण पड़ाव साबित होगा, बहुत-बहुत धन्यवाद।

MR. DEPUTY CHAIRMAN: Thank you Bhupender Yadavji. Now, Shri Naresh Agrawal. ...*(Interruptions)*...

SHRI MADHUSADAN MISTRY (Gujarat): Sir, just a minute.

MR. DEPUTY CHAIRMAN: No, no. ...*(Interruptions)*...

SHRI MADHUSADAN MISTRY: Sir, the Select Committee Report was not unanimous. There was a note of dissent in that. So, I want to make it clear that there was. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: No, no; do it when your Party Member speaks.

SHRI MADHUSADAN MISTRY: Sir, this is just to put it on record. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Not now. ...*(Interruptions)*... Not now. ...*(Interruptions)*...

SHRI MADHUSADAN MISTRY: This is just to put it on record. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Shri Naresh Agrawal. ...*(Interruptions)*... Not now. Do it when your Party Member speaks. Your Party Members will be speaking. Tell them. ...*(Interruptions)*... Please. ...*(Interruptions)*... Shri Naresh Agrawal.

श्री नरेश अग्रवाल: माननीय उपसभापति जी, न चाहते हुए भी हम इसका समर्थन इसलिए कर रहे हैं ताकि यह संदेश न जाए कि समाजवादी पार्टी आर्थिक सुधार में कहीं रोड़ा बनना चाहती है। आपने इस पर स्टेट मिनिस्टर्स की जो मीटिंग बुलाई, उसमें हमारे राज्य ने बहुत सारी बातें आपके सामने रखीं। मैं तो सोच रहा था कि भूपेन्द्र यादव जी, जो उस समय सेलेक्ट कमेटी के चेयरमैन थे, जब वे अपनी बात कहेंगे, तो वे जरूर सेलेक्ट कमेटी के एक-एक बिन्दु पर अपनी बात रखेंगे, क्योंकि जो बिल यहां आया है, वह सेलेक्ट कमेटी का original बिल नहीं है। सेलेक्ट कमेटी ने बिल के बहुत-से clauses में अमेंडमेंट किए थे, लेकिन इस बिल में वे सारे अमेंडमेंट्स नहीं आए हैं। इसको सिर्फ सेलेक्ट कमेटी का बिल न माना जाए, जैसा कि अभी मधुसूदन मिश्री जी कह रहे थे, इसको सेलेक्ट कमेटी का original bill नहीं मानना चाहिए। अभी पूर्व वित्त मंत्री जी ने जो बहुत-सी बातें रखीं, मैं उनसे सहमत हूँ।

मैं खुद उनको कहूंगा कि आप इस बिल को ला रहे हैं, यह आपकी होशियारी है कि आप जब भी बिल लाते हैं, तो जनता को ऐसा आईना दिखाते हैं कि इस बिल से क्रांतिकारी परिवर्तन हो जाएगा। चाहे देश में corruption मिटाने की बात रही हो, चाहे देश में आर्थिक सुधार की बात रही हो, लेकिन क्या वह सही हुआ? पिछली आपकी काउंसिल में जब मेकेनिज्म नहीं तय हो पाया, तो आपने जीएसटी को छोड़ दिया कि मेकेनिज्म बनाएगा, जिसमें राज्यों और केन्द्र के बीच जो विवाद होंगे, वे विवाद उस मेकेनिज्म से तय हो जाएंगे। श्रीमन, मेकेनिज्म बना लेंगे? वैसे भी राज्यों को इस पर एतराज था कि जीएसटी काउंसिल में आपने टू-थर्ड राज्यों का हिस्सा रखा, वन-थर्ड आपने अपना रखा, लेकिन काउंसिल में निर्णय श्री-फोर्थ मेजॉरिटी से आएगा, यानी वीटो पावर तो आपके पास रह गई। आपके बिना कोई राज्य अपनी बात को पास ही नहीं करा सकता। उस मेकेनिज्म को क्यों नहीं यहां डिक्लेयर करते, आखिर पूरा देश जान तो सके कि कितना बड़ा आर्थिक सुधार ले रहे हैं। क्योंकि यह तो बहुत से देशों में पहले से लागू हो गया। जब वेट लागू हुआ था तब भी यह कहा गया था कि वेट लागू किया जा रहा है, इस देश में समान टैक्स की दर सभी राज्यों में हो जाएगी। लेकिन जब वेट लागू हुआ तो क्या समान दर रही? आप बता दीजिए। हर राज्य ने अपने-अपने कर को तय किया और टैक्स रेट अलग रहा। आज आपने 18 परसेंट का कैप नहीं दिया। कांग्रेस कहती रही, अभी चिदम्बरम जी कह रहे थे कि आप कैप इसलिए नहीं कर रहे हैं कि आपकी नीयत टैक्स बढ़ाने की है। अरविंद सुब्रह्मण्यन जी ने जो रिपोर्ट आपको दी, उसके दो पैरा हम आपके सामने रखना चाहते हैं। एक RNR में उन्होंने कहा, 'The Committee recommended that the range of the RNR be fixed between 15 percent and 15.5 percent to be delivered by the Centre and the States combined. However, a rate of 15 per cent would be preferable.' लेकिन साथ ही साथ उन्होंने दूसरा क्या सुझाव दिया, 'three rate structures'. 'The Committee suggested that the standard rate to be applied to most goods and services should be between 17 and 18 per cent. The lower rate to be applied should be 12 per cent. Further, the sin/demerit rate to be applied to luxury cars, aerated beverages, paan masala and tobacco should be 40 per cent.' अब यह अरविंद सुब्रह्मण्यन कमेटी की रिपोर्ट में दिया है। अब आपने इसको फ्री छोड़ दिया। आप कह रहे हैं कि हम रेट ऐसा रखेंगे कि इस देश में महंगाई न बढ़े। मैं कहता हूँ कि आप आज क्यों नहीं इसको डिक्लेयर करते? आप कहते हैं कि अगर हमने 18 परसेंट कर दिया तो कभी रेट चेंज करना पड़ेगा तो कांस्टीट्यूशनल

[श्री नरेश अग्रवाल]

बाइंडिंग होगी हमको, फिर कांस्टीट्यूशनल अमेंडमेंट करना पड़ेगा। तो क्यों अमेंडमेंट करना पड़े? आप मैक्सिमम तय कर दीजिए, मिनिमम रखिए, कभी आपको अमेंडमेंट करना ही नहीं पड़ेगा। लेकिन अगर आप यह स्वीकार कर रहे हैं कि इस समय स्टेट में जो टैक्स रेट है और सेंट्रल का जो टैक्स रेट है, दोनों टैक्स मिलाकर 32 से 34 परसेंट टैक्स देश में इस समय पड़ रहा है। आप 32-34 परसेंट को जब स्वीकार कर रहे हैं, और फिर आप कहते हैं कि 14-15 परसेंट रखेंगे, तो इससे आपकी आमदनी कैसे बढ़ेगी? आप कहते हैं कि जब जीएसटी लागू हो जाएगा, रेवेन्यू बढ़ जाएगा और हम राज्य सरकारों को बराबर शेयर देंगे। तो राज्य सरकारों के अंदर इस बात का भय है और यह भय संभावित होना चाहिए, क्योंकि आपकी नीयत अगर साफ हो, तो ऐसा थोड़े दिनों में करने वाले हैं, राज्य सरकार कटोरा लेकर आपके सामने खड़ी रहेगी, आप राज्य सरकारों को दुत्कारते जाएंगे। जहां आपकी सरकार होगी वहां की सरकार को तो आप सहायता दे देंगे, लेकिन जहां नहीं होगी, आन्ध्र प्रदेश का आपने कमिटमेंट किया था, आप अपने कमिटमेंट से मुकर गए कि नहीं मुकर गए इसी सदन में? कितने दिन सदन नहीं चला, लेकिन अभी उस दिन डिस्कशन हुआ तो आन्ध्र प्रदेश पर आप मुकर गए। तो राज्यों को कैसे गारंटी मिले? आपने जीएसटीएन बनाया, लेकिन जीएसटी नेटवर्क में बहुत पैसा उसमें खर्च कर दिया, बहुत आपसे मांग रहे हैं। करीब अब दो सौ करोड़ रुपए तो तनख्वाह पर खर्च कर चुके हैं। लेकिन क्या आप जीएसटी नेटवर्क ऐसा बनाएंगे कि जो जीएसटी कलेक्ट हो, वह राज्य का शेयर ऑटोमेटिक राज्य को चला जाए और केन्द्र का शेयर ऑटोमेटिक केन्द्र को चला जाए। मैं कहता हूँ कि आज टेक्नोलॉजी इतनी फास्ट है कि इनको आप इस बात पर बाध्य करिए कि जीएसटीएन जो टेक्नोलॉजी आएगी, उस टेक्नोलॉजी में यह इस तरह से होगा कि जो टैक्स वसूला जाएगा, राज्यों का हिस्सा राज्यों को मिल जाएगा और केन्द्र का हिस्सा केन्द्र को मिल जाएगा। अभी आप हमको यही घोषणा बतला दें कि कब से यह लागू होगा। हम बहुत जगह गए, लोगों ने पूछा कि नरेश जी, जीएसटी पास हो जाएगा? तो हमने कहा कि पास हो जाएगा। कहने लगे कि कब से लागू होगा, हमने कहा कि पहली अप्रैल से। केन्द्रीय वित्त मंत्री जी कह रहे हैं कि 1 अप्रैल, 2017 से इस देश में जीएसटी लागू कर दिया जाएगा। लेकिन आप कैसे लागू कर देंगे? अभी आप यहां से इसको पास करेंगे, उसके बाद इसे राज्यों को भेज देंगे। कम से कम 15 राज्यों को इसे पास करना जरूरी है, उसके बाद फिर यह आपके पास आएगा, लेकिन उसके बाद फिर आप इसको फाइनंस बिल न बनाइएगा, क्योंकि आपकी नीयत इसको फाइनंस बिल बनाने की है। ...**(व्यवधान)**...

कई माननीय सदस्य: मनी बिल। ...**(व्यवधान)**...

श्री नरेश अग्रवाल: सॉरी, मनी बिल। मैं चिदम्बरम जी की बात से सहमत हूँ कि आप इसको मनी बिल मत बनाइएगा, क्योंकि यह मनी बिल नहीं बन सकता है। इस पर यहाँ एक बार डिस्कशन हो चुका है और डिस्कशन होने के बाद जब यह स्टेट्स से पास होकर आए तो ऐसा न हो कि आप इसको मनी बिल बनाकर सिर्फ लोक सभा से पास करा लें और राज्य सभा में इस पर डिस्कशन न हो। हम कहेंगे कि जब यह पास हो, तो दोनों जगह से पास हो। आप इस बात की गारंटी दीजिएगा और अपने उत्तर में इस बात को साफ कीजिएगा, क्योंकि यहाँ पर जो बात हो रही है, इसको मनी बिल बनाने की बात हो रही है। उसके बाद यह फिर राज्यों को जाएगा और राज्य इस पर अपना लॉ बनाएँगे, फिर यह दिल्ली

आएगा और तब जाकर आप इसको लॉ बना पाएँगे। आप यह भी बता दीजिए कि आप इसको कब तक लागू करेंगे? आपने कह दिया, up to five years. आप अपने बिल में देखिए, उसमें यह लिखा है - up to five years, जबकि यह for five years होना चाहिए।

प्रो. राम गोपाल यादव (उत्तर प्रदेश): 'For' कर दिया गया है। (व्यवधान)

SHRI A. NAVANEETHAKRISHNAN (Tamil Nadu): It should be 'not less than five years'. ... (Interruptions)...

श्री नरेश अग्रवाल: ठीक है, इसको भी आप क्लियर कर दीजिएगा, क्योंकि हमारी जो सेलेक्ट कमिटी थी, उसमें भी यह क्लियर हुआ था। बल्कि राज्य सरकारें तो चाहती हैं कि पांच साल के बाद भी अगर उनको कोई हानि होती है, उनको कोई लॉस होता है, तो उस लॉस को आप बियर कीजिए, इसमें क्या दिक्कत है? वैसे भी राज्यों को जो पैसा आप देते हैं, वह आप राज्यों को दीजिए। सेंट्रल जीएसटी, आईजीएसटी और स्टेट जीएसटी, ये तीन जीएसटी हैं और इनमें से हरेक का काम अलग-अलग है। हमें आप यह भी बता दीजिए कि इन तीनों के काम के बाद समान रेट कैसे रहेगा? क्या राज्यों के जीएसटी को यह अधिकार नहीं होगा कि वे राज्य में कितना टैक्स लगाएँ? अब जैसे तम्बाकू पर टैक्स लगाने की बात है, तो राज्य सरकारें कहती हैं कि हम उस पर अलग से टैक्स लगाएंगे। स्टेट जीएसटी को इंडिपेंडेंट पावर है और जब स्टेट लॉ बन जाएगा तो फिर उस लॉ को सेंट्रल supersede नहीं कर सकता है। जब स्टेट जीएसटी अपना लॉ बना लेगा और उस लॉ के बनने के बाद अगर स्टेट किसी चीज़ पर टैक्स लगाएगा, तो क्या आप उसको रोक पाएँगे? मैं यह पूछना चाहता हूँ कि क्या यह वैसा ही नहीं हो जाएगा जैसा कि वेट में था कि जब राज्यों ने अलग-अलग दर लगाई तो आप उसको नहीं रोक पाए? यह कहीं वैसा ही न हो जाए। अब जैसे कि स्टेट कह देगा कि हमको some amount का loss हो रहा है और आप कहेंगे कि इतना नहीं, बल्कि इतना लॉस हुआ है। जब उस मैटर को आप अपनी कमिटी में ले जाएँगे, तो वहाँ बहुमत आपका होगा और वीटो पावर भी आपकी होगी, तो फिर स्टेट को संरक्षण कैसे मिलेगा?

राज्यों ने आपसे कहा कि 10 लाख रुपये तक के टर्न ओवर के व्यापारियों को इससे छूट मिलनी चाहिए। कुछ राज्य, जिनमें असम और नॉर्थ-ईस्ट की सेवन-सिस्टर्स स्टेट्स के साथ-साथ अन्य छोटे-छोटे राज्य शामिल थे, उन्होंने कहा कि हम इसको 5 लाख रुपये से अधिक नहीं होने देना चाहते हैं। यानी करीब-करीब सभी राज्य इस बात पर सहमत थे कि 10 लाख रुपये तक के टर्नओवर के व्यापारियों को इस टैक्स से एग्जैम्प्ट कर देना चाहिए। इसको आप बिल में नहीं लाए हैं, तो कम से कम आप यहाँ पर इस बारे में घोषणा कर दीजिए, क्योंकि देश में बहुत-से छोटे व्यापारी हैं जो जीएसटी का विरोध कर रहे हैं। हमारे राज्य में चुनाव है और हम चुनाव के समय इसे स्पष्ट करना चाहते हैं कि हम कितने टर्नओवर तक के व्यापारी से टैक्स लेंगे, क्योंकि यह भी एक चुनावी मुद्दा होगा। इसलिए मैं चाहता हूँ कि हमारे राज्य ने माँग की है कि 10 लाख रुपये तक के टर्नओवर के व्यापारियों को जीएसटी से छूट मिलनी चाहिए। हमारे राज्य ने ही नहीं, बल्कि तमाम राज्यों ने यह माँग की है। मुझे मालूम है, क्योंकि मैं उस मीटिंग में था। आप कम से कम यहाँ पर यह डिक्लेयर कर दें कि 10 लाख रुपये तक

[श्री नरेश अग्रवाल]

छूट की राज्यों की जो माँग है और जिन राज्यों ने 5 लाख रुपये तक की छूट की माँग की है, उन दोनों को आप अलग-अलग छूट दे दीजिए, जिससे उन राज्यों के व्यापारी एक सहमति का रूप बना सकें।

अब लोकल बॉडीज़ की बात आती है कि लोकल बॉडीज़ के टैक्स का क्या होगा? भुपेन्द्र जी, आप जब उस कमिटी में थे तब हम लोगों ने यब बात भी उठाई थी। यह शायद सेक्शन 55 अथवा किसी और सेक्शन में था। आप कहते हैं कि लोकल बॉडीज़ के टैक्स को राज्य सरकार पूरा करे। वैसे भी फाइनेंस कमीशन के बाद लोकल बॉडीज़ के टैक्स की दर इतनी घट गई है कि स्टेट फाइनेंस कमीशन और सेंट्रल फाइनेंस कमीशन, इन दोनों की अलग बात थी। आज लोकल बॉडीज़ को जो सहायता मिल रही है, वह बहुत घट गई है। लोक बॉडीज़ के टैक्स का क्या होगा और लोकल बॉडीज़ की इनकम कहाँ से होगी? राज्यों ने आपसे कहा कि जो घाटा होगा, वह आप बियर करें, लेकिन आपने वह क्लियर नहीं किया। वह अभी तक क्लियर नहीं है, इसलिए मैं चाहूँगा कि आप उसको भी क्लियर कर दें। इसके अतिरिक्त खाद्य पदार्थों पर कितना GST होगा, जैसे अनाज है, गेहूँ है, चावल है, दाल है, दूध है, अंडा है — मैं चाहूँगा कि आज इस सदन के माध्यम से देश को यह पता चले कि खाद्य पदार्थों पर GST लागू होगा या नहीं होगा। यह भी आप ensure करें कि महंगाई बढ़ेगी या नहीं बढ़ेगी, क्योंकि जो आर्थिक सर्वे की रिपोर्ट आयी है, उस सर्वे की रिपोर्ट के अनुसार तीन साल महंगाई बढ़ेगी। आप तो अभी भी यह स्वीकार नहीं कर रहे हैं कि महंगाई बढ़ी हुई है। उस दिन मैं देख रहा था, रामविलास पासवान जी जब बहस का उत्तर दे रहे थे तो उन्होंने कह दिया कि दाल के अलावा किसी चीज़ के दाम नहीं बढ़े हैं। यह तो ठीक है, राहुल जी ने जवाब दिया, "अरहर मोदी, अरहर मोदी" — उनका कांग्रेस की तरफ से यह जवाब आया, लेकिन मैं यह स्पष्ट जानना चाहता हूँ, देश स्पष्ट जानना चाहता है कि खाद्य पदार्थों पर GST लगेगा या नहीं लगेगा? अभी तो राज्य केवल मंडी टैक्स लगाते थे, लेकिन अगर आपने 12 परसेंट, 14 परसेंट से भी शुरुआत की और खाद्य पदार्थों पर GST लगा दिया तो खाद्य पदार्थ तो बहुत महंगे हो जाएंगे और उससे महंगाई की दर काफी बढ़ेगी। हम लोग महंगाई की दर का विरोध करते हैं, इसीलिए मैंने शुरू में कहा कि न चाहते हुए भी हम इसका समर्थन कर रहे हैं। यह Goods and Service Tax है। माननीय वित्त मंत्री जी, बाबा रामदेव जी आजकल अपनी चीज़ों की बड़ी advertisement कर रहे हैं। उन्होंने हरिद्वार से advertisement किया, मीडिया ने हरिद्वार में उनका बिल काटा और मीडिया ने वहाँ पेमेंट ले ली। इस प्रकार GST तो उस राज्य का हो गया, आपका शेयर हो गया, लेकिन service उन्होंने पूरे इंडिया में दी। अब टीवी में बाबा रामदेव ने सारे उत्पादकों का advertisement दिया, उससे अन्य राज्य भी प्रभावित हुए और उन्होंने उस माल को खरीदा। अब उसका Service Tax उस राज्य को कैसे मिलेगा? जैसे कोका कोला, पेप्सी कोला है, जहाँ से हैं, वहाँ पर उन्होंने बिल कटवा लिया, मीडिया ने वहाँ से बिल काट दिया, लेकिन सर्विस तो उन्होंने पूरे कंट्री को दी। तो सर्विस टैक्स कैसे लगेगा? आपका Goods and Service Tax है, आप केवल Goods Tax की बात क्यों कर रहे हैं, Service Tax की बात क्यों नहीं करते? इन advertisements के माध्यम से जो service हो रही है, उस पर राज्यों का टैक्स कितना बनेगा और उन राज्यों को वह कैसे मिलेगा, मैं चाहूँगा कि इसके बारे में भी आप बताएं।

इन्हीं शब्दों के साथ, चूंकि हमारे दूसरे भाई श्री सुरेन्द्र सिंह नागर भी बोलेंगे, क्योंकि real estate

वगैरह में भी बहुत सी problems हैं, जिन पर नागर जी बोलेंगे, मैं अपनी पार्टी की तरफ से इसका समर्थन करूंगा, लेकिन यह चाहूंगा कि जो आपत्तियां हमने जताई हैं, जो बातें हमने कही हैं, उनका जवाब आप दे दें, बहुत-बहुत धन्यवाद।

SHRI A. NAVANEETHAKRISHNAN: Mr. Deputy Chairman, Sir, I thank hon. Amma. ...*(Interruptions)*... Yes, I reiterate hundred times that I will be a loyal worker of AIADMK and I will be loyal to Amma. I want to make it very clear that only because of her, I am able to speak here on this very important Constitution (Amendment) Bill. I was a first-generation lawyer hailing from a village, practising in the munsif court, and I was appointed as the Advocate-General of Madras High Court. In the history of 150 years, a lawyer with my background never became the Advocate-General of the State. I was also appointed as the first Chairman of the Tamil Nadu Public Service Commission. I have also been re-nominated as a Member of Parliament. I am also the leader of AIADMK Party here.

MR. DEPUTY CHAIRMAN: Let us all congratulate him. ...*(Interruptions)*... I also congratulate you.

SHRI A. NAVANEETHAKRISHNAN: Hon. *Amma* has provided social justice to all the poor people. That is the unique feature in her. I thank her. I would like to humbly submit that this Constitution (Amendment) Bill is not valid. It is not Constitutional because it violates the States' fiscal autonomy. There will be a permanent revenue loss to the State of Tamil Nadu because of this Bill. Hence, we strongly oppose this Constitution (Amendment) Bill. On 14th June, 2016, our hon. Chief Minister, *Amma*, has presented to the hon. Prime Minister of India a memorandum in which she has narrated all the grievances of the Tamil Nadu Government. On behalf of AIADMK, I have also submitted a dissent note to the Select Committee. Sir, my dissent note has also been mentioned by our senior Congress leader, Shri P. Chidambaram, in one of his articles published in the 'Financial Express'. I have also given amendments to this Bill, which are part of the records of this august House.

Sir, very well known lawyers and jurists are sitting in this House. Hon. Finance Minister and the Law Minister know the law better than me, and I know this fact. Anyhow, as per the mandate given by our Chief Minister, Amma, I have to make the submissions.

Sir, my humble submission is that democracy and federalism are the basic features of the Indian Constitution. Now, this Bill violates the basic structure of the Constitution; particularly, it encroaches upon the right of Tamil Nadu Assembly to pass laws with regard to levy of taxes. So, it is unconstitutional. I would also like to make it very clear

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that it violates Article 21 of the Constitution. Let me read Article 21 of the Constitution. It says, "No person shall be deprived of his life or personal liberty except as according to the procedure established by law." My humble submission to this august House is that the Constitutional Bill is not a validly enacted law because I am of the view that this Parliament, this Council of States, has no jurisdiction or the legislative competence to enact this Constitutional Bill as it violates the federal structure of our Constitution.

Further, Sir, no proper procedure has been contemplated to levy the taxes. I would like to draw your kind attention to the memorandum submitted by our hon. Chief Minister, *Amma*, in which she has clearly mentioned some factors. I may be permitted to read them out as there must be a broad consensus on important issue like, (a) compensation period (b) methodology, (c) revenue-neutral rates, (d) floor rates with bands, (e) commodities to be excluded from the GST, (f) the IGST model, and (g) clarity on dual administrative control. These are all mentioned by our hon. Chief Minister, *Amma*, in the memorandum submitted to the hon. Prime Minister. My humble submission is that the entire clauses definitely will not stand the judicial scrutiny. Sir, Article 21, Article 14 and everything has been interpreted by the Supreme Court very clearly. Now, with regard to the federal structure, after the Bommai's case, no State Government can be dissolved by the Central Government. Arunachal Pradesh and other cases also followed. My humble submission would be that Article 368 of the Constitution is now abused, it is not properly used. Also, the composition of the GST Council is not fair. The weightage of votes given to the Central Government should be reduced to one-fourth of the total votes cast, and, that of the States should be correspondingly increased to three-fourths. Further, the weightage of each State's vote should be in proportion to the representation of the States in the Council of States, that is, this House. Further, the Bill did not take note of the diversity of India because the GST has different implications for different States based on their sizes and reliance on their own tax revenues. Further, I have also moved some amendments. Petroleum and petroleum products must be kept outside GST permanently. Now, as per the provisions of the Bill, the GST Council will decide on which date it can be brought in. But our Government is of the view that petroleum and petroleum products must be kept outside the purview of the GST permanently. Then only we can save our people.

Further, there is a need to enable the States to levy higher taxes on tobacco and tobacco products on at par with the Centre, as States like Tamil Nadu already levy a higher rate of tax on tobacco and tobacco products on account of the public health concerns.

Then, it is a well-known fact that Tamil Nadu State is a manufacturing State, and

because of this GST Bill, the Tamil Nadu State will lose permanently a substantial amount of revenue. Also, it is a well-known fact that the method of levying of tax under the GST Bill is destination-based, and not origin-based. So, we strongly oppose it. Also, till date, revenue neutral rate is not fixed by the Government. It is a difficulty because no State will have a particular revenue neutral rate. Of course, the Congress has claimed 18 per cent relying upon the Report of the Chief Economic Adviser. But nobody knows the stand to be taken by other States and other political parties. The rate is very, very important. Without knowing the tax rate, how can this law be passed? In the absence of tax rate, the enactment will become a waste paper. This is my humble submission. Also, the Tamil Nadu Government is going to lose to the extent of ₹ 9,270 crores because of this Bill. It is not a small amount.

We have moved an amendment to the effect that the compensation must be for not less than five years. Even after the expiry of five years, if there is a loss, it must be compensated only by the Central Government.

With regard to one per cent and four per cent tax, I quote from the memorandum submitted by the hon. Chief Minister *Amma* to the Prime Minister, "Tamil Nadu suggests that the origin States may be allowed to retain 4 per cent of the Central GST part of the inter-State GST that would be leviable on inter-State supply of goods and services, as this would ensure speedy recompense for a portion of the revenue loss and will reduce the amount of compensation payable. Further, as this comes out of the CGST component, it does not affect the destination State's revenue or cause any cascading."

Then, I would like to draw your attention on the administrative side also. The Tamil Nadu Government wants that it should administer the dealers with a turnover of less than Rs. 1.5 crores. Now, it has been proposed by the Central Government that all dealers below a turnover of Rs. 25 lakhs should be exempted from registering under GST. This would mean that around 60 per cent of the dealers presently registered under the ward system would be out of GST. We have been insisting that the threshold limit for levy of Goods and Services Tax should be fixed at ₹ 10 lakhs. So, now, the proposal by the Central Government is unfair, arbitrary, unconstitutional and illegal. Very earnestly and humbly, I request our hon. Finance Minister to respond to my amendments and the memorandum submitted by the hon. Chief Minister, *Amma*, in his reply so that the AIADMK can to take a decision on this Bill. Thank you, Sir. For the opportunity given to me, once again, I thank hon. *Amma*.

SHRI DEREK O'BRIEN (West Bengal): Sir, I am still often asked: Is your Party supporting the GST Constitution (Amendment) Bill? I am asked this question and I am

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actually sad that I am asked this question because we should put that question to the Government and the principal opposition party. We often get confused when they are supporting and when they are not supporting because what their stand is, depends on where they sit, whereas there are many here in the middle, who have been the most consistent on this, like my Party, the Trinamool Congress. In 2009, 2011, 2014 and 2016 manifestos, we have promised GST. We promised it as an idea and also for implementation. But I will come to that later. When people get up here, especially when they are such articulate lawyers, maybe, I feel like a teenager in their presence. But I am going to talk about the details of the Bill. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: A lawyer can argue both ways. ...*(Interruptions)*...

SHRI DEREK O'BRIEN: I have great experience of being in the Select Committee and we discussed the Bill in great detail. But, before we get into the nitty-gritty of the Bill, there is the politics of the Bill. Sometimes, when it is convenient, the Government or the principal opposition don't want to discuss the politics of the Bill. If we ask someone what is GST, he will probably tell you that it is Goods and Services Tax. ...*(Interruptions)*... But, GST could also be interpreted as *Girgit Samjhauta* Tax because of the way these two people have behaved. That is parliamentary. ...*(Interruptions)*... The way these two people have behaved, it has been ten years of ping-pong. Olympics are coming. They would have won ping-pong medals. ...*(Interruptions)*... No, no. Let me tell you that it is only unparliamentary — I checked this — when you call an MP a *girgit*. I am referring to a tax and not an MP. Thank you. ...*(Interruptions)*... Now, let me tell you about this ping-pong. ...*(Interruptions)*... Please don't disturb me. Let me tell you about this ping-pong match between this side and that side. Sir, you please listen to this. Election manifesto of 2009, page 19, point 6. ...*(Interruptions)*... I will tell you later. ...*(Interruptions)*... It says that CST will be abolished and GST will be rationalised between 12 and 14 per cent. Whose manifesto is it? It is the BJP manifesto. They have not taken it off. It is still on the site. My senior learned friend, the Leader of the House, it was said, "...we won't be fairly treated and we cut off our own hands, our Constitutional authority and hand over our fiscal powers to the Centre." Who said this? It was said by the hon. Leader of the House, Mr. Jaitley. He had said many things about FDI in retail also when he was the Leader of the Opposition. But, as I said, what stand they take depends on where they sit. And they are such great lawyers that you give them any brief and, with all respect, they will twist it to meet that only.

Sir, I found a very interesting quote from 2011. It said, "The new Constitution

Amendment draft proposed by the Government of India is retrograde. It is completely against fiscal federalism." It was said by Mr. Saurabh Patel, Finance Minister of Gujarat, in 2011. I have forgotten who the Chief Minister of Gujarat was in 2011. But this was said, Sir. And, the now hon. Prime Minister said in February, 2014, "Without proper IT and infrastructure, GST is impossible to implement". Sir, this politics of GST is very, very important because for two years, two Houses were stalled by two abbreviations by the BJP — one was GST and the other one was FDI. So, the memory is very, very short.

We are done with the BJP. Now, we get to this side. Mr. Chidambaram used a very nice one. GST, he said, was 'Good Sense Triumphs'. Nice one, Sir, but our interpretation or your interpretation, when you came to the Select Committee with your colleagues, was not 'Good Sense Triumphs'; but was 'Go Slow Tactics'. This is exactly what your colleagues did in the Select Committee. This is all of us here in the middle, who were not the Congress or the BJP, that is, the SP, the BSP, the BJD, the DMK, the NCP, the CPI, all of us saw the 'Go Slow Tactics' but, unfortunately, ...*(Interruptions)*... Thank you, Sir. The Select Committee is not on primetime television, these parliamentary debates are. But this is the situation of the Select Committee and Mr. Chidambaram, today, made the point that his Party is for the idea of GST. Of course, we are also for the idea but only having an idea is no good. We are for the implementation of GST. Mr. Chidambaram made a nice point about the triangle. The triangle has to be decided between the Finance Minister, the States and the people. Yes, Sir, I want to tell the Congress Party, we also believe that that is where you have to find a solution. But the difference between us and the Congress is, we believe, the bottom of that triangle is the people. All of us are on the same page on this. Sir, 18 per cent cannot go into that Constitutional Amendment. You spent every minute of the Select Committee stopping it. The Empowered Committee of State Finance Ministers numbering 21 or 22 were unanimous that you cannot have the 18 per cent either in the Constitutional Amendment or in the GST Bill. But the language I was hearing today is, - hold on - "We will let you play the first innings, when it comes to the second innings, we will try and block you." I think, if the tone is conciliatory, and the tone ought to be conciliatory, this Parliament must debate, must deliberate, must legislate. Good! We also need to implement. We must implement.

Sir, now let us come to the role of this Select Committee. I said, if we shoot 'right', we will shoot this side also. Thank heavens that we have the Rajya Sabha because if there was no Rajya Sabha, there would have been no Select Committee. And, then, you would not have got the wisdom of the Rajya Sabha. But let me quote to you, what was said, very recently, that is, in April 2016, "To what extent is the Upper House going to be used to block economic decision-making? In Australia, UK and Italy, the debate

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is on because ultimately the weight of a directly elected House will always have to be maintained." It was said by the Leader of the House. Mr. Arun Jaitley, Sir, if you are being in a conciliatory mood, this is not what the Leader of the House should have said because, otherwise, we would have used the Lok Sabha and bulldozed legislation. It came to the Rajya Sabha. There were points made. Everyone had points to make and based on these points, there was a lot of change to the legislation. Yes, there was the exempted category on petroleum crude. States had a problem with that and we appreciate that it was taken care of. So, was tobacco products, so was inter-State transactions, so was the dispute resolution mechanism and we did not want a separate authority. So, all that is fine and we appreciate that the Government reached out to the States, worked with the States, worked with the Finance Ministers there. But on the ground, Sir, I want to flag one issue on implementation. I would give one example of my own State; I am trying to flag how difficult is to implement this. On CST, ₹ 6,500 crores is the dues to my State, compensation remaining to be paid. I must use this opportunity to flag that not only my State — Odisha has it at about ₹ 3,000 crores — Punjab, Uttar Pradesh, Assam, Telangana, also have a lot of outstanding on CST.

Sir, on Clause 19, all the States made the point that the word 'shall' will become 'may' and the compensation will be taken care of, the word 'up to' was dropped and that is for five years. Sir, we appreciate that. The word 'full compensation' was not used in the legislation. I would request the Finance Minister to please clarify that on the floor of this House. Sir, I want to refer to one point where you said, 'the Constitution (172nd Amendment) Bill as reported by the Select Committee of the Rajya Sabha.' Here, Sir, in clause (10), it is not what was unanimously recommended by the Select Committee. I will read clause (10), which was the Select Committee's recommendation. It says, "The GST levied and collected by the Government of India, except the tax apportioned with the States under clause (1) of article 269A, shall also be distributed between the Union and the States in the manner provided in clause (2)." Sir, this is not there in the Bill. What is the problem now?

SHRI ARUN JAITLEY: It says, "except the tax apportioned with the States, under clause (1) of article 269 A". So, moneys which have been kept by the Centre were not intended to go by devolution. This was in the Select Committee's recommendation — a drafting error — which would have deprived the States of certain revenue. So we have given more revenue to the States by correcting that error.

SHRI DEREK O'BRIEN: Okay; I will respond to that, Sir.

SHRI ARUN JAITLEY: Please cross check it.

SHRI DEREK O'BRIEN: Sir, I will. We are not posturing because we really believe that after this Bill is passed today, it will go to the States and it will come back. But, I want to flag an issue – again I don't speak on behalf on myself and my party, but, across the Empowered Committee – that the small business cap of below ₹ 1.5 crore will be handled by the States and once that figure goes above by ₹ 1.5 crores, then, it will be done jointly between the Centre and the State. Sir, this is very, very crucial because we don't want to come in November and think that they are going to implement it in April, 2017. I need this clarification. I am very scared when I hear 1st April, 2017 because that is April Fools' Day and this ping-pong match cannot continue any longer. We need to implement this on 1st April, 2017 and that is why I am being specific.

Sir, there are other issues regarding implementation. Sir, there are issues which are of concern and through you, I want to flag those issues to the Finance Minister. One of the issues – these are not legislative issues, but regarding implementation – is of GST registration because people will be registering not once, not twice, but three times in a State. Sir, GST compliance also cannot be beyond four per cent, five per cent. There is also an ambiguity – and I don't want to get very technical in this discussion– of supply and value of taxable supply. I think in the implementation, we need to really seriously look at this.

I would be failing in my duty if I did not put on record here the great job done by the Empowered Committee of Finance Ministers across the States. It was our pleasure and privilege that my colleague, Dr. Amit Mitra, the hon. Finance Minister of West Bengal, led the team for 150 days. There was broad consensus across the States and the Empowered Committee did what they could do.

I was wondering whether the politics of GST will, actually, continue in November or this, otherwise, from a ping-pong match, will become a cricket match, where you will win the first innings and then, the second innings in November will stop because of rain or something else. So, I did a little bit of research. I will assure the BJP first – after the GST was passed, there were four-five countries where elections were held within one to two years, like Australia, New Zealand, Russia, Argentina, Indonesia – and this will be of interest to you.

SHRI SITARAM YECHURY (West Bengal): In Canada also.

SHRI DEREK O'BRIEN: In all those places, the elections were won. Okay; that is the good news. Now, there is bad news. There are also some countries wherein GST was also implemented. The elections were lost – want to perk this side up – in Brazil, Germany and South Africa. As you see, it is a 50/50 tossup. My appeal to the BJP and the Congress Party – since we are sitting in the middle – do not let those elections bother you because they could go either way, but bring in this GST.

Sir, I want to end with a little story. There was a boy of Class 10 at Xavier School in Delhi – a little known Delhi school compared to fancy Delhi schools – he was born at the time the GST concept was first introduced. He was in Class X in 2005. The boy, who was in Class X, is today winning us fame and great victory in West Indies. His name is Virat Kohli. There are millions of young Virat Kohlis across the country who are looking at us today. For their sake and for the sake of India tomorrow, we need to deliberate, we need to debate, we need to legislate and we need to implement the GST Bill. The faster we do it, the better it would be. Thank you.

श्री शरद यादव (बिहार): उपसभापति जी, मैं नेता सदन, जो अभी फाइनेंस मिनिस्टर हैं और कांग्रेस पार्टी के नेता, चिदम्बरम जी, दोनों का आभार व्यक्त करूंगा कि दोनों ने बहुत विस्तार से इस मामले को समझा है और हमारे सामने रखा है। इसकी प्रक्रिया कितनी लंबी रही है और कितने लंबे समय तक इसको रखा गया है, यहाँ इसकी चर्चा की गई है। मैं मानता हूँ कि आज का दिन मुबारक दिन है, क्योंकि 12 वर्षों से यह मामला लटका हुआ था। जब कोई मामला लटक जाता है, तो वह दिमाग को ठीक नहीं रहने देता है, दिमाग हमेशा उसको देखता रहता है। ...**(व्यवधान)**... जी हाँ, जो लटका था, वह आज सटक कर यहाँ आ गया है।

महोदय, मैं इसके हक में खड़ा हूँ, लेकिन इसके बारे में मैं एक बात जरूर कहना चाहता हूँ कि जो लोकल बॉडीज़ हैं, उनकी बड़ी बुरी हालत है। आपने राज्य सरकार और भारत सरकार के बीच काफी लम्बी बहस की है, देश भर के सारे वित्त मंत्रियों के साथ इस पर चर्चा हो चुकी है, सेलेक्ट कमिटी से लेकर स्टैंडिंग कमिटी तक, सब तरह से इस पर बहस हो चुकी है। मैं इस पर बहुत लंबी बहस नहीं करना चाहता हूँ, लेकिन मैं इतना ही कहना चाहता हूँ कि इसमें जो लोकल बॉडीज़ हैं, उनके ऊपर ध्यान देने की जरूरत है।

आज कल बरसात हो रही है, तो बुरी हालत है। आप देख रहे होंगे कि दिल्ली के आसपास भी जितने नगर हैं, वे कैसी बुरी हालत में हैं। यानी इस मामले में, जो जीएसटी लागू हो रहा है, उसमें गाँव-देहात और खास कर लोकल बॉडीज़ के बारे में जब वित्त मंत्री जी बोलेंगे, तो वे जरूर बताएँ कि इसके बाद उनकी सेहत कैसी रहेगी। कई वर्षों से उनकी जो बिगड़ी हुई सेहत है, वह बनेगी कि नहीं। फिर भी इसमें यह बात आती है कि State GST होगा, Interstate GST होगा या Central GST होगा, यानी अभी भी इसमें कई तरह के कई मामले हैं, जिनको सुलझाने का और जिनका निदान करने का आपको काम करना होगा।

मैं इतना ही निवेदन करना चाहता हूँ कि इतने ज्यादा टैक्स वसूली के खेल हैं और इतनी तरह के कानून हैं। मैं मानता हूँ कि देश के अंदर जो भ्रष्टाचार है, करप्शन है, खासकर goods and service taxes में जो करप्शन है, उसका कारण यह है कि देश के अंदर कई तरह के टैक्स चल रहे हैं। अब पूरे देश में एक ही तरह का बाजार बनेगा। यह मैं जरूर मानता हूँ कि अब अगर किसी भी सूबे में कोई बाहर का आदमी, एफडीआई के माध्यम से, पूंजी लेकर जाना चाहता है, तो उसको एक बड़ी राहत रहेगी, क्योंकि अब उसको मालूम है कि भारत सरकार के साथ सीधे बातचीत करके रास्ता निकल सकता है। इसमें सबसे बड़ी बात है, आपका Income Tax Department है अथवा कई तरह के डिपार्टमेंट बने हुए हैं और आजकल मेघवाल जी भी इस बड़े विभाग में आ गए हैं। वैसे इस विभाग में काफी मालदार लोग रहते हैं। मंत्री मालदार हैं या नहीं हैं, लेकिन इसमें इनकम टैक्स से लेकर आपके कई तरह के विभाग हैं, मैं अफसरों के नाम लेना नहीं चाहता, लेकिन इस जीएसटी के आने के बाद मुझे एक बात लगातार महसूस होती है, क्योंकि अगर भ्रष्टाचार के लिए कई ठिकाने बन जाते हैं तो भ्रष्टाचार बढ़ जाता है, लेकिन जीएसटी के आने के बाद ये ठिकाने घटेंगे। जब ठिकाने घटेंगे, तो निश्चित तौर पर भ्रष्टाचार पर बहुत रोक लगेगी, मैं तो कहता हूँ कि भ्रष्टाचार में बहुत कमी आएगी। मेरे साथियों ने कई तरह के सवाल यहां रखे हैं, देरेक ओब्राइन जी ने भी बहुत रखे हैं, नरेश अग्रवाल जी भी रख रहे थे और चिदम्बरम साहब ने भी रखे हैं। मैं इतना ही कहना चाहता हूँ, ज्यादा नहीं कहना चाहता कि हमारी पार्टी शुरू से इसके हक में थी। हमने बहुत प्रयास भी किया है। नेता सदन जी, इसमें आम सहमति बनाने के लिए हमने भी कहीं न कहीं सहयोग किया है। मैं मानता हूँ कि आज यह एक ऐसा मौका है, जब आम सहमति से यह पारित होने वाला है। हां, अन्ना डीएमके, अम्मा के लोग इसमें थोड़ा सा ... (व्यवधान)...

डा. वी. मैत्रेयन (तमिलनाडु): थोड़ा-सा नहीं, पूरा।

श्री शरद यादव: पूरा! अम्मा देख रही है, आपने बोल दिया। अम्मा के लिए यह बोल रहे हैं, मैत्रेयन जी। ... (व्यवधान) ... तो निश्चित तौर पर पूरा सदन साथ है, लेकिन फिर इसको मनी बिल बनाकर लाने का काम, जैसा चिदम्बरम साहब ने अंत में कहा, उससे मैं सहमति जाहिर करता हूँ, क्योंकि उसका कारण यह है कि उस सदन और इस सदन में कोई फर्क नहीं है। जैसा आप देख रहे हैं, इसके बारे में कई तरह की बातें कही गईं, लेकिन आज इस सदन में आम सहमति जो हुई है, वह आम सहमति दर्शाती है कि देश में आम सहमति उस सदन और इस सदन में हमेशा रहनी चाहिए। इसलिए मेरी आपसे विनम्र विनती है कि इसको मनी बिल बनाकर आप नहीं लाएं। आप इसमें आगे बढ़ने का काम करेंगे, तो हम सब लोग आपसे सहयोग करेंगे, लेकिन आप बातचीत का सिलसिला मत तोड़िए, बातचीत, इंटरैक्शन करते रहिए। हम लोग चाहते हैं कि सदन भी चले और आपने जितने भी वादे इस देश के अंदर किए हैं, खासकर के बेकारी, बेरोजगारी और ऐसे तमाम तरह के वादे, वे आपके पूरे हों।

महोदय, आप कहते हैं कि इससे आपकी जीडीपी बढ़ेगी। महंगाई घटेगी या नहीं घटेगी, मैं नहीं जानता, लेकिन आपने जो आज भाषण दिया, उसमें सारा सिलसिला बताया कि कब से शुरू होगा, किसके समय में हुआ, चिदम्बरम साहब ने क्या किया, मुखर्जी साहब ने क्या किया, कहां-कहां आया, कहां-कहां अटका, यह सारा आपने विस्तार से बताया, लेकिन आज देश के सामने जीएसटी पर जितने भी सवाल हुए हैं, उन पर पूरी तरह से सफाई देने का काम करना चाहिए। निश्चित तौर पर जब

[श्री शरद यादव]

4.00 P.M.

यह लागू होगा, तो हमारा जो एक तरह से फेडरल स्ट्रक्चर है, उसके बारे में लोगों में शंका है कि जो हमारा फेडरल कंस्टीट्यूशन है, जो राज्यों के अधिकार हैं, उनका क्या होगा? मैं यह मानता हूँ कि जीएसटी लगने के बाद तो फिर पुलिस हाथ में रह जाएगी और जमीन हाथ में रह जाएगी, लेकिन आपने जो जीएसटी की एक कमेटी बनाई है, वह भी फेडरल स्ट्रक्चर में काम करने में सहायक होगी। इन सारी बातों के ऊपर मैं आपसे ज्यादा नहीं कहना चाहता, सिर्फ इतना कहना चाहता हूँ कि आपने शुरू में विस्तार से इसके प्रयासों पर, बातचीत पर प्रकाश डाला था, लेकिन जो यहां बहस हुई है उसका जवाब देने का आप काम करेंगे और भ्रष्टाचार पर कितना असर पड़ेगा, कितनी इसमें कमी आएगी, महंगाई में कितनी कमी आएगी, जो लोकल बॉडीज़ हैं इनकी सेहत का क्या होगा, अंत में जब आप अपना समापन भाषण करेंगे, तो इन सारी चीजों पर भी जानकारी देंगे। इसके अलावा खासकर मनी बिल के बारे में भी आप बताएं कि आप मनी बिल बनाकर इसको वहीं से वहीं न करेंगे। आप सदन के बाहर चीजों को न ले जाएं, क्योंकि हम भी शरीक हैं, हम भी आपके साथ सहयोग करके चलना चाहते हैं, इसलिए हमें हटाने का काम मत कीजिएगा। मैं विनती करूंगा कि इसको मनी बिल कराने का काम नहीं करना चाहिए। बहुत-बहुत धन्यवाद।

SHRI SITARAM YECHURY: Sir, I think, this is a very important amendment to the Constitution that we are considering, and it requires a certain degree of serious attention, serious consideration. I would like to make five major points. The first point concerns the Federal Structure of our Constitution. I remember that it was very wonderful and very nice to hear my old friend, colleague, somebody with whom I had interacted for more than two decades, and somebody with whom I had many a contentious argument, and particularly, on this issue as well, and it was wonderful to hear him once again. So, welcome back, and thank you very much for what you have said. But I would have also like to add as a compliment, and not to be considered as an offence, that he sounds much better from the other side of the House instead of this side of the House. So, thank you very much for that.

MR. DEPUTY CHAIRMAN: Better or realistic.

SHRI SITARAM YECHURY: Better, therefore, realistic. Sir, this is an issue on which we have a very serious point. Article 1 of the Constitution of India says: "India, that is, Bharat, is a Union of States." Without the States, there is no India, and the Federal Structure of our Constitution springs from that concept. And therefore, the entire structure, the Federal Structure and the rights of the States is something that is absolutely fundamental to the Indian Constitution. It is that Constitution because of which all of us are here and are discussing, and therefore, this issue of a General Goods Tax-Services were not included at that point of time when the Constitution was being debated— what is

being talked about was taxes on goods. This is not a new concept that has come up now. It has been going on in our country at least since the Constituent Assembly debates. The question was whether the States should have the right to have a sales tax. Let me quote Dr. Ambedkar on this issue. In the Constituent Assembly debates, what does he say? I quote, "It seems to me that if we permit the sales tax to be levied by the Provinces, then the Provinces must be free to adjust the rate of the sales tax to the changing situation of the Province, and therefore, a ceiling from the Centre would be great handicap in the working of the sales tax." He continues. I quote: "There are a large number of resources on which the Provinces depend, have been concentrated in the Central List. It is desirable, at least, to leave one important source of revenue with the Provinces. Therefore, I think that the proposal to leave the sales tax in the hands of the Provinces, from that point of view, is a very justifiable thing." This issue has been under debate since then. We introduced the VAT in our wisdom. Much of that has been encroached upon. Now, the GST bringing the services also into its ambit along with the goods, will virtually take away this right. Now, the State Governments, which were called the Provinces then, not having any right to raise resources from whatever they would consider, as they are elected; they consider as important for the welfare of the people in those States, that will now be prohibited. How are you going to address this issue? I myself told this to the Finance Minister and he said that at the time when the GST Bill comes, this should be addressed, leaving some flexibility to the States. I will tell you why Today, you have the Kerala Government from where you come, Sir. The State has imposed a tax called the health tax. It is on your fast food and all these sorts of food items that increase obesity. It is a very noble thought. It has been welcomed internationally. But such rights will not exist after we enact this amendment and the Bill subsequently. Take the case of the State where I come from. A tax has been imposed, a surcharge on cigarettes has been imposed to raise revenue to pay for the victims of the Sharda Scam. People are being asked to pay for the victims of the Sharda Scam! Whatever be that issue, that is a separate issue. Such rights do not exist in case of national calamities. Are we to reduce the elected State Governments wherefrom the people of these States come to the Centre with a begging bowl saying that declare so and so issue as a national disaster and give us certain amount of money? What will be the legitimate rights of the States? And, we are the Council of States in this august House, how do we protect that right? That is an important point that needs to be considered and, therefore, I would request the Finance Minister, when he replies today and more than that when the GST Bill actually comes up, to ensure that there is a flexibility of this nature, whereby, the States do not end up, actually, coming with a begging bowl to the Centre and the concept of federalism of the States and the Centre is destroyed from our Constitution. That is something we cannot accept. So, I demand that an assurance comes on this count and also a provision comes when we actually discuss the GST Bill.

SHRI JAIRAM RAMESH (Karnataka): If it comes!

SHRI SITARAM YECHURY: If and when it comes. The second major point that I want to take is the point which I was so happy as I said earlier, you already heard it from my good friend, Mr. P. Chidambaram. The entire concept of the Goods and Services Tax (GST) is, actually, an indirect tax and an indirect tax is a regressive tax and a regressive tax has been explained. All of us know what a regressive tax is and how it burdens the poor much more and it should not burden those people for whose welfare we are all supposed to work for. Now, you consider this situation. In India today, the direct tax component revenue in our country, today, for our country's resources is 37.7 per cent; 62.3 per cent already comes from your indirect taxes. That is, the people are burdened by that amount. In the last Budget, which the hon. Finance Minister presented, he said, "Indirect taxes have been hiked to the tune of around twenty thousand crores of rupees while the direct taxes have been reduced by over a thousand crores." What are you doing – enriching the rich, impoverishing the poor? Now, in this sort of an atmosphere, compare our 37.7 per cent of direct tax collections with the other emerging economies in South Asia. Look at Indonesia; they have a direct tax revenue component of 55.8 per cent. Look at South Africa – part of your BRICS – they have a direct tax revenue component of 57.5 per cent. We have it at 37.7 per cent, and on top of that is the GST. If you do not have a cap on its limit, a limit on the GST, it will be an increasingly regressive tax that will impose greater and greater burdens on the people. Now, you have worked out, I don't want to name him but those of us who have read the Chief Economic Advisor's Report would think that they are very, very reasonable economic arguments. Those are economical sound arguments that have been put in there. The Revenue Neutral Rate, RNR as it is called, was estimated and that has already been explained, in the House, to be 15 per cent or 15.5 per cent, whatever that exact figure is. But, remember, Sir, there was an RNR calculated in 2014, which we then very strongly opposed and that RNR that was calculated then was 27 per cent, 12.77 per cent as the Central taxes and 13.91 per cent as the State taxes. Now, if you have this sort of an RNR and on top of that you have the bands, you may have bands less than that, but then a tax rate of around 24 per cent or 25 per cent, that will just cripple a vast majority of our people. I have said this before; what is the reality today. In the last one year, the number of US \$ billionaires in our country, it is reported to have increased from 100 to 150. Wonderful, may that tribe increase. So, as your own saying goes, that is, 'Shining India'. What does the 2011 Census Economic Data Report show, "In 90 per cent of Indian families, the bread-earner of the family earns less than ₹ 10,000 rupees a month". These are the two Indias you already have. On top of that, if you get a regressive tax regime, you are only widening the hiatus between the two Indias and

that is not the spirit which our Constitution enjoins us to come to this House to legislate. Therefore, I think, it is absolutely necessary that instead of a Revenue Neutral Rate; you start considering, what I would call, a 'Fair Revenue Rate'. I am seriously suggesting to the hon. Finance Minister that this be considered as a 'Fair Revenue Rate'; and to work on it. By the time you bring the GST Bill, you can actually work on a 'Fair Revenue Rate' for the States concerned, and, then, you have a cap on it. So, that assurance must also come when the GST Bill is brought before us; how it will be brought, I will come to later. So, when it is brought before the House that should be taken into account.

The third major point that I have, Sir, is concerning the concrete amendments. There are certain problems in the concrete amendments which the hon. Finance Minister has moved. In the third amendment, for instance, of Clause 9, he suggests three categories. He has given (1A), (1B) and (1C). Sir, (1A) says, "The amount apportioned to a State under Clause (1) shall not form part of the Consolidated Fund of India." Yes, because it has to be shared. So, once it goes in there, then, you and I will have to sit again to apportion it. It is correct. The second amendment is also by the same logic. Okay. The third amendment, namely, (1C) says, "Where an amount collected as tax levied by a State under Article 246A has been used for payment of the tax levied under Clause (1), such amount shall not form part of the Consolidated Fund of the State." Now, why should that be there? A tax collected by the State for the State GST naturally has to go to the Consolidated Fund of the State. There is actually a conceptual problem. Where do revenues collected go? What is the mechanism whereby the distribution is done immediately so that the revenue can be collected and somebody sits on it? That is an important aspect that needs to be clarified. So, that is what I would want the hon. Finance Minister to reconsider (1C) of Amendment No.3 that he has moved.

SHRI SUKHENDU SEKHAR ROY (West Bengal): The word 'not' should be deleted.

SHRI SITARAM YECHURY: Yes. Secondly, that is an important point. You collect revenue. What is the mechanism and what is the timeframe within which it is shared between the States and the Centre? If you don't have that clarity, then, how can you collect revenue which does not go into the Consolidated Fund? That is not permissible under our Constitution. That cannot remain in vacuum, hanging somewhere, that amount. Therefore, this is a serious lacuna, according to me, that needs to be addressed.

Then, there is another Amendment No. 4 that has been moved by the hon. Finance Minister. Sir, I have with me, letters from the Chairman of the Empowered Committee of State Finance Ministers, a body that this Bill has discussed over the last two decades,

[Shri Sitaram Yechury]

a position that was occupied by the Left Front Government's Finance Minister, now occupied by the current Finance Minister of West Bengal, and a letter also from the Finance Minister of Kerala. I know letters by the State Finance Ministers should not normally be read out here. So I am not reading out these letters.

SHRI SUKHENDU SEKHAR ROY: And you cannot authenticate also.

SHRI SITARAM YECHURY: Why? I can. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: He can say that.

SHRI SITARAM YECHURY: I can say so, Mr. Vice-Chairman. But you are saying it from there, not from the Chair. So, there is no problem.

Now, both the West Bengal Finance Minister and the Kerala Finance Minister; and I think there is a point in which they argue that there has been an issue on the question of the tax levied and collected by the Union under Clause 2, etc., etc. This is the newly proposed Amendment (1B) under the same Amendment No. 4 of the Finance Minister to Clause 10, whereby, this amendment, I am informed, has not been discussed in the last Empowered Committee meeting of the State Finance Ministers, and it goes against the decision of the Empowered Committee of 2014 where it was decided that the residual amount in the IGST shall be shared with the States as per the Finance Commission's formula. Therefore, both the States, the Chairman of the Empowered Committee have suggested that this be deleted, and let Clause 10 remain what it was as the Lok Sabha passed it. That needs serious consideration, and I would like the hon. Finance Minister to respond to that when he sums up this discussion. The fourth major point is on the dispute resolution mechanism. Right now, it appears that it is left to the GST Council; they will work out a mechanism. I think, a greater thought must be given to that. That mechanism must be spelt out more concretely and in a tangible form at the time when the GST Bill is brought for consideration. I am requesting the Finance Minister to do so.

Finally, Sir, I will end with only one point. This is a very, very serious piece of legislation. We are making a very major radical departure from the revenues collected by the States and the Central Governments for their functioning. We are making a very major departure from the objectives for which these revenues are collected and how they will be spent. This is of such a major importance that not only the GST Bill should come back for consideration but also all connected with the GST Bill—there is IGST, SGST, and CGST—must be brought here also for our deliberations. Therefore, they should not be brought as Money Bills. I myself made an appeal to the Finance Minister. You are

aware that I told you earlier of my interpretation of Article 110 of the Constitution of India. It is a non-legal, non-lawyer, common sense interpretation. Article 110(1) says what are the items that constitute a Money Bill; Article 110(2) says what are the items that don't constitute a Money Bill; Article 110(3) states that in the case of a dispute, the decision of the Speaker of Lok Sabha will be final. Common sense interpretation is that the matters under adjudication of the hon. Speaker of Lok Sabha are matters that are not mentioned either in Article 110(1) or Article 110(2). Only then Article 110(3) should come into operation. But, now what is happening? Article 110(3) is coming into operation for matters listed in Article 110 (1) & (2). I think, that is wrong. But, anyway, one of our colleagues has taken it to the Supreme Court. Let us wait for the verdict. In that spirit, I had even said this once before. In our, let us say, indiscretion or 'hang over' from the colonial rule, we have inherited many practices from the Westminster. We are trying to correct some of them now. We have corrected at least one. We thankfully no longer present the Budget at 5.00 p.m. We present it at 11 o'clock. Since in London they would be waking up at 5 p.m., that practice was there.

Sir, one of the things that remain, which we have inherited, is the colour code. The Westminster has a three-colour code. It has green, red and the royal blue for the Queen, Her Majesty. Mercifully, we have eliminated that royal blue, by declaring ourselves a Republic, very correctly and I am very happy for that. But, we continue with the green and the red colour code. Lok Sabha is green and Rajya Sabha is red. In its indiscretion, if Lok Sabha passes any legislation, which, in our wisdom and consideration, we think is not in the interest of the people, we will show the red and stop it in the interest of the people in the country. That right can't be denied.

Sir, in the Constitution, the supremacy of sovereignty is with the people. We begin the Constitution by saying, "We, the people, give to ourselves and enact this Constitution..." The interest of the people is supreme. In the GST Bill, when we give the final consideration, are we going to improve the interest of the people or are we allowing it to deteriorate? Sir, earlier when it was quoted about experiences of other countries wherein the GST Bill was brought, one country has been left out by our colleagues and that is Canada. Remember, Sir, Mr. Mulroney of the Progressive Conservatives in 1991, who had a two-third majority, brought the GST Bill. There was a big uproar in the country. They had to invoke the colonial provision as saying, 'The order of the Majesty, the Queen of England' and then it was passes. In 1993, two years later, the elections took place in Canada. From a two-third majority, it came down to two representatives. So, that example is also there. ...(*Time-bell rings*)... So, finally the interest of the people should be the prerogative, priority, and, I hope on that basis we may take up the other Bills that will come up. Thank you very much.

SHRI A. U. SINGH DEO (Odisha): Sir, 140 countries across the world have implemented the GST and the functioning of consolidated markets. We stand as a testament, Sir, to the advantages of the system. India has got 30 markets and they are divided today, as various taxes are imposed on them. To bring the markets closer for a smoother functioning and to boost up our economy, this Bill is necessary.

[THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA) *in the Chair*].

Sir, United Nations ने अपनी रिपोर्ट में यह कहा है कि India has the highest youth population in the world. This population of the youth flows into the market looking for jobs and business. The Indian business environment on the other hand is one written with red tape and a large number of indirect taxes is not compatible or equipped to keep the increasing demand for jobs, इसलिए we support the Bill brought in by the hon. Finance Minister, but we have certain issues Sir, we need to put forward our case. Sir, there is a green tax which doesn't seem to find favour with a lot of people here. Sir, Odisha is a mineral rich State. In every mineral rich State, वहां पर माइन्स में काम होता है, environment impact होता है, उसके लिए हमें environment संभालने की जरूरत है। हम चाहते हैं कि mineral-rich States में, जहां माइनिंग होती है, उनको ग्रीन टैक्स लगाने की इजाजत दी जाए। We propose the addition of a non-rebatable cess as determined by the GST Council to be levied by the States, subject to suitable guidelines of the Council. सर, एक और टैक्स, जो GST में है, वह tobacco and tobacco products पर है। यह टैक्स केवल सेंट्रल गवर्नमेंट लगाती है। हम चाहते हैं कि स्टेट गवर्नमेंट को भी यह टैक्स लगाने की जरूरत है। We heard that tobacco and tobacco products should be included in Entry 54 of the State List so as to enable the States to levy tax in addition to GST, as is being done by the Centre in Entry 84 of the Union List. Tobacco products को हम लोग discourage करते हैं। अगर उन पर टैक्स लगे, उनके दाम बढ़ें तो लोगों को खरीदने में मुश्किल होगी और वह फायदेमंद चीज है। स्टेट गवर्नमेंट्स को भी इसका फायदा मिलना चाहिए। सर, Integrated Goods and Service Tax आएगा, पार्लियामेंट उसे पास करेगी, उसमें भी एक मुद्दा है, जिसे मैं अभी आपके सामने रख दूँ। There is a narrow scope of redressal for the States in cases where there is an evasion of payment of these taxes to the States. स्टेट गवर्नमेंट को अथॉरिटी होनी चाहिए, उनको empower करना चाहिए to administer IGST through provisions such as audits, assessment and demands for recovery. जब आएगा, उसमें हम लोग देखेंगे, लेकिन इसकी भी हमको जरूरत पड़ती है। GST Council. Sir, why should the Central Government have a veto power? आपने एक काउंसिल बनायी और अगर सेंट्रल गवर्नमेंट न चाहे, तो जो भी उनका मुद्दा है, जो भी उनकी सोच है, उसको वे नाकाम कर सकते हैं। Weightage of voting and the process in itself is giving the Centre despite the unanimous approval of the States. स्टेट गवर्नमेंट एक चीज को चाहे और सेंट्रल गवर्नमेंट न चाहे, तो उसको वह वीटो कर देगी। मैं समझता हूँ कि यह ठीक नहीं है। This makes a lopsided balance in the process of States. States should be given 3/4th of the

weightage while the Centre be given 1/3rd and the decision should be taken by 3/4th majority, by which if the States want, they can pass any resolution without giving a veto power to the Centre ...*(Interruptions)*... That is a matter to be considered, Sir. मैं समझता हूँ कि इसकी जरूरत है। जेटली साहब, इसको क्लेरिफाई कर रहे हैं। अच्छी बात है कि अगर क्लेरिफिकेशन में बात आ जाती है। National Institute of Public Finance and Policy, under the Ministry of Finance, has collected a State-wise tax rate determined on a State's average which is based on a number of assumptions, अभी assumptions का बेस फाइनल नहीं किया है। बातचीत चल रही है, इसकी चर्चा भी यहां हुई है। In the case of Odisha, a number of commodities such as paddy, pulses, maida are taxable, as opposed to some other States. The projects' number fails to take this into account while calculating the average. This is one of the many examples of assumptions that have been made while coming to the number-designated for taxation to Odisha. मेरे कहने का मतलब यह है, If these assumptions are abandoned and if more accurate data is not collected, then Odisha will suffer; Odisha will badly lose on its revenue collection.

इस मुद्दे को देखने की जरूरत है और इसे हम अपने केलकुलेशन में लाएं। इस बात को और लोग भी कह चुके हैं और मैं भी इससे सहमत हूँ कि इसमें एक cap की जरूरत है। हमारे कुछ सदस्यों ने इस बात को यहां उठाया है। आज आप सरकार में हैं, इसलिए आप इस पर गौर फरमायेंगे। सरकारें बदलती हैं और कोई सरकार में आए और इसका advantage लेकर टैक्स बहुत ऊपर बढ़ा दे, जो आम लोगों के लिए ठीक न हो, उस पर आपको गौर फरमाना चाहिए। यह लॉ बहुत पहले बन जाना चाहिए था। जैसा कि देरेक साहब ने कहा कि ping-pong, देरेक साहब ने कहा कि इसमें political one-upmanship की चीज़ रह गई। ...*(समय की घंटी)*... अब इसमें और विलम्ब तो होगा नहीं, क्योंकि यह बिल पास होने जा रहा है। यह लोगों के लिए अच्छा होगा। कुछ समय मैं अपनी पार्टी के दूसरे सदस्य के लिए छोड़ना चाहता हूँ, क्योंकि वे भी कुछ बोलेंगे। आप उनको भी दो-तीन मिनट का समय देंगे।

SHRI SATISH CHANDRAMISRA (Uttar Pradesh): Thank you, Vice-Chairman, Sir. My party leader, Sushri Mayawatiji, has again and again, even yesterday also, answered this query raised to her by the media whether the party is going to support the GST or not. And, she has always replied in affirmative. I would like to thank her for having given me an opportunity to me first to be in the Select Committee and, now, today, to speak on this issue. At the same time, she had also said that we would be seeking certain clarifications on certain issues. And, I am sure, those clarifications would definitely be coming up.

The GST Bill has always been welcomed by us. We are welcoming it today also. But, at the same time, we will have to keep in mind our federal structure also and will have to ensure that this Constitutional Amendment is not going to affect it in any manner. If it is, we will have to see how to overcome it. This is a Constitutional Amendment. After this, there will be a Bill. This Constitutional Amendment is

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amending the Constitution to give a power to the Parliament as well as the State Legislatures to frame laws with respect to GST. This, in itself, is not a law that is taking care of everything. We have to keep in mind that different States have different issues of certain natures. If, for example, if we take Uttar Pradesh, वहां बनारस में जो हमारे कारीगर हैं, वे काम करते हैं। जो हमार पीतल के कारीगर हैं, वे दूसरे जिले में हैं। लखनऊ में चिकन का काम होता है, वहां उसके कारीगर हैं। इस तरह की बहुत सी activities हैं, जो अलग-अलग स्टेट्स में और गरीब व मिडल तथा नीचे तबके के लोग हैं, वे पूरे देश में 90 प्रतिशत हैं, वे लोग काम करते हैं। उनके संबंध में या उनको उत्साहित करने के लिए स्टेट के laws बनते हैं, अलग-अलग States में इस तरीके से है, जो उनको tax में benefits देने के लिए कि अगर sales tax लग रहा था, तो एक trade tax लगता था, तो उनके लिए कम लगे और दूसरी चीज में ज्यादा लगे, जो कि वे दे सकते हैं। इस Constitutional Amendment के बाद इसमें जो प्रोविजन किया गया है, इसमें कहा गया है कि Goods and Services Tax Council बनेगी। The Goods and Services Tax Council has been given wide powers. It will also decide the capping. It will not only decide the maximum tax, but also decide the minimum. Therefore, the powers of the State in respect of various items - on which the State used to make laws on its own and changing that according to the requirements of the State and its people - have been taken away. Now, these powers have been conferred upon the Goods and Services Tax Council. Now, it has been submitted that the Goods and Services Tax Council has the representatives of the States too. Therefore, they have an opportunity to have their say. But there can be a matter where only one State has some issues, and other States do not have any issue. What will happen in such a situation? There will be only one vote. There will be only one State which would be raising objection and asking to look into the capping. But, the other States may not be agreeing with that State. Will this be taken care of? If this is not going to be taken care of, it will create problems in various manners. That is why I am saying that the federal structure would be affected. And the poor people of that particular State would be affected. How will such a situation be dealt with? The Goods and Services Tax Council says that with 75 per cent and above votes a matter will be passed. It will not be easy for a particular State to garner 75 per cent votes, if it is a matter concerning only that particular State. Therefore, this issue has to be looked into from that angle also. Besides that, it says that one-third votes would be of the Centre and two-thirds would be of the States. Is this not giving a complete veto power when it has to be negated by the Centre in any manner? Again, the question of federal structure arises, because one-third power is with the Central Government. Sir, I had raised this issue in the Select Committee also. Sir, 33.3 per cent power is with the Centre and the remaining 66.6 per cent is with the State Government and 75 per cent is the requirement for passing a thing in the Council. If 33.3 per cent say 'no' to a particular thing, then, it will be completely 'no'. Therefore, it will be a complete veto to all the States together.

Therefore, I would, definitely, like this aspect to be looked into and clarified, so that our doubts get cleared on this aspect.

The second aspect which was raised, and which has already been submitted today, is that with regard to the GST, its constitution, the capping, etc. etc., all powers have been given to the Council. The Council will come through the Act. The Upper House should have the power not only to debate but also to vote on it. Please look into the Act itself, which is the Amending Act to the Constitution. In clause 2, while amending Section 246 A, it says, " Notwithstanding anything contained in articles 246 and 254, Parliament, and, subject to clause (2), the Legislature of every State, have power to make laws....." So, it is not only the Parliament which will make laws, the States will also make laws with respect to the GST. Therefore, if Parliament makes a law, that law will decide all the aspects which have been mentioned in the GST Council. This should be brought before the House for a debate and voting. Therefore, it should not be a Money Bill; it should be a Finance Bill. ...*(Time-bell rings)*... Sir, if you say, I will sit down. But if you allow me a few minutes more, I would like to speak.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Please conclude in two minutes.

SHRI SATISH CHANDRA MISRA: Sir, I am concluding. Now, under Article 279A (3), the amendment which is being brought is that this Council will select amongst themselves a Vice-Chairman. My suggestion is that for Vice-Chairman's selection, there should be a procedure. The Vice-Chairman should be of a party which is not in power at the Centre, so that parties of respective States which do not have a say at the Centre will have their say. Then, they will be able to raise their voice. ...*(Interruptions)*... Sir, there are only two points I would like to make now. One is with respect to the special provisions for some States. In the Amendment, certain States have been named. In the Constitutional Amendment, they have mentioned that this Council, with respect to these States, will have special provisions, which will be, otherwise, generally applicable. My Party feels that fixing this limit on to these particular States would not be advisable and would not be proper, because there are also other States which have been left out like Jharkhand, Chhattisgarh and also Bundelkhand in Uttar Pradesh, which are much more backward with respect to various matters. They need more concessions. Therefore, if you are mentioning only specific States, then, they will never get a chance of being considered.

Now, the last point I would like to make is this. As various law experts are here and the hon. Finance Minister himself is a Constitutional Expert, I would just like to bring to their notice a provision which has been brought here. I would like to know whether it is

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a Constitutional provision or it would be an unconstitutional provision and that is about giving powers to the President to amend or modify this. Sir, I would just like to read those two lines. Section 21 of this Act says, " If any difficulty arises in giving effect to the provisions of the Constitution as amended by this Act (including any difficulty in relation to the transition from the provisions of the Constitution as they stood immediately before the date of assent of the President to this Act to the provisions of the Constitution as amended by this Act), the President may, by order, make such provisions, including any adaptation or modification of any provision of the Constitution as amended by this Act. " Now, Article 368 gives the power under which the Constitution Amendment today is also being discussed and is being brought. It is for giving the power as to how the Constitution can be amended and who can amend it. The procedure has been laid down in Article 368. It can be done only by the Parliament, and other detailed procedure has also been given. Then, it will go to the States and then the amendment takes place. Now can this amendment which is being brought today in the Constitution have a provision that the President, by an order, can modify and amend the Constitution? I would like to know from the hon. Minister whether this provision is constitutional or this would be totally unconstitutional and against Article 368.

With this, I conclude my submissions. I am once again saying that we are supporting this Bill.

इस उम्मीद के साथ कि इसके आने के बाद, जो 90 परसेंट जनता है, जो 90 परसेंट से भी ऊपर 95 परसेंट तक, इस देश की गरीब जनता है, जो लोग इस बिल की तरफ इस उम्मीद से देख रहे हैं, जो उम्मीद आपने बाँधी है कि इस बिल के आते ही, इस देश में एकदम से सुधार हो जाएगा, लोगों की गरीबी दूर हो जाएगी, चीजों की कीमतें कम हो जाएंगी, कहीं ऐसा न हो कि ये वादे भी उसी तरह के वादे बनकर रह जाएं, जो वादे हम पिछले दो सालों से सुनते आ रहे हैं, इस देश की गरीब जनता सुनती आ रही है। ये वादे आज तक पूरे नहीं हो पाए हैं, कहीं इसका भी असर वैसा ही न हो, यह बात कहते हुए मैं अपनी स्पीच समाप्त करता हूँ, थैंक यू।

SHRI C.M. RAMESH (Telangana): Thank you, Mr. Vice-Chairman, Sir, for giving me this opportunity to speak on the historic Constitution Amendment Bill which plays a crucial role in not only shaping the economy but also GDP and tax structure.

I compliment the hon. Prime Minister of India and the hon. Finance Minister for the sincere efforts in bringing the consensus among all the political parties to make the GST a reality.

Sir, I am not going into the technicalities because the other eminent leaders and

advocates who have spoken on the Bill have already spoken about it. After bifurcation of my State, being a new State, we wanted to bring in investment. We conducted road shows in different parts of the world. I went to the World Economic Forum, China, U.K., Russia and also some other countries. Wherever we went, people were asking, 'When people have given you a good mandate and there is a stable Government, why is the GST not going through?' I did not answer. But some other people said that 'though people have given a good mandate, still the Congress is thinking of slowing down the economy. They don't want to get this GST Bill passed.' Everywhere people are thinking like this outside. Today, not only in India but the entire world manufacturing industry investors are watching this Bill as to what is going to happen. See, even my State may temporarily be benefited from this GST Bill. Our State is progressing under the leadership of Shri Chandrababu Naidu. We have become number two in 'Ease of Doing Business.' We want to become number one. My State has 970 kilometres of coastal line. We have been given some tax incentives. It is also there in the Bifurcation Act. So, some incentives may come. We want to become number one manufacturing State in India. In future, we are going to lose. But, even then, for the sake of this country – since the GDP has to increase to enable the economy become good – we are supporting this Bill.

Sir, I carefully listened to the speech of the ex-Finance Minister, Mr. Chidambaram. He is asking for a cap. My State is a coastal State. Sometimes, we have cyclones and sometimes, we have drought. Suppose we want to compensate. How have we to do? If we want to increase half per cent or one per cent, how can we do? For that, again, we need to come to Parliament for amendment. We have seen this Bill. It has taken 13 years. It is not at all possible. The Bill says, 'There is a Council.' The GST Council is there. The GST Council will sit and they will finally decide where it is necessary and where it is not necessary. Then, immediately, it will come into force. Otherwise, the States would suffer. This is an important point for consideration.

Sir, talking about the Bill, many assurances and promises have been made. In our State, we have been the sufferers. The Bill has been passed but till now, nothing has happened. Again, assurances have been made. Our Parliament is a temple of democracy. All the promises that are made here must be fulfilled. There are our CST dues too. Our State was bifurcated into Telangana and Andhra. After the passage of the Bill, whatever is being given to Andhra Pradesh must be immediately passed on to our State.

Sir, there are some other issues too. I would meet the hon. Finance Minister and talk to him, in detail, about issues concerning our State. There is one more thing that I forgot to mention. Mr. Chidambaram said, we must debate it both in Lok Sabha and

[Shri C.M. Ramesh]

Rajya Sabha. Now, what happened in the Lok Sabha on the last day of the Session? Doors were closed, TVs switched off and the Bill bifurcating Andhra Pradesh was passed. He was instrumental in getting that Bill passed. Today, when he has got the opportunity, he says that we must debate and discuss. In our case, he acted differently. But he is a good advocate. Today he is saying something else. This is something that I wanted to bring to the notice of the House.

Sir, we are in support of this Bill. Thank you.

SHRI PRAFUL PATEL (Maharashtra): Mr. Vice-Chairman, Sir, it is not every day that we discuss and debate Constitution (Amendment) Bills in this House. Therefore, I think it is very important that this Bill, as is being discussed here, gets its due consideration. This has been going on for many years and, practically, all the States, all political parties, in some form or the other, have been associated with the stage at which this Bill has come to be. Unfortunately, in the last few years, at least ever since the change in Government took place, it has appeared to be, more or less, a bilateral issue between the Congress and the BJP and it has virtually been taken for granted that the other Parties are for the passage of the Bill. At least in our case, the NCP, we have been progressive. We are not going to come in the way of any progressive legislation, but nonetheless, the discussion was mainly focussed between the two sides. Notwithstanding that, I am happy that it has come to a stage where we are now discussing it in Parliament. I am sure, going by the tone and tenor of most of the political parties, this is going to be a reality very soon.

Sir, the issues are many. The manufacturing State, especially the State which I come from, Maharashtra, has been one of the few States which have always had a contrary line, and rightly so, because States like Maharashtra, Gujarat, Karnataka and Tamil Nadu, where they have been getting more revenue than the other States, had this apprehension whether their revenues would be protected. That has, fortunately, been addressed. On the other hand, it would be very fair to say that the States which were earning lesser revenues are going to be compensated. In fact, they are going to be better off than they are today. In a federal structure and in a country as large as India, where most of us express our concerns over backwardness, poverty and other issues, I think it is also fair that we address the issues of the poorer States, the States which need to have more revenues, and for the betterment of the people. I think it is in that spirit that even States like Maharashtra and other progressive States have fallen in line and agreed to come forward and support this Bill.

Sir, the most important part was, of course, the one per cent cap, which was a contentious issue. Our Party's Finance Minister represented Maharashtra in the GST negotiations when the State Empowered Committee was to be constituted. We remember that Maharashtra had its big concerns. Other States like even Gujarat - the Prime Minister was then Chief Minister of the State — and some others too did mention it. But, rising above that, in the larger interest, a progressive legislation was necessary. For far too long, we have had many different tax structures in our country, starting from the octroi to municipality taxes to local taxes and then going on to the State taxes. We all remember that we used to have 'C-Forms' for inter-State transactions. We do remember that there were many avenues of pilferages that led to the loss of revenue to the Exchequer. Therefore, the kind of structure under which businesses were conducted in India was certainly needing a major reform and the GST is a step in that direction, rightly so, and, I think, it needs to be taken to its logical conclusion. However, the compliance of this Act also is going to be very challenging. The transition from the current model to a GST model is going to be certainly challenging, both at the Central level and the State level. Many people have voiced their concerns about the pressures, especially the inflationary pressure, because in India services constitute 57 per cent of our GDP. I think the first impact of the GST, especially of the higher rate, is going to be felt on services, and that is the large portion which is being consumed by most people of the country. Hence, service sector is going to be under pressure. The first advantage will accrue to the manufacturing sector, but on the service sector, it is going to be certainly a very big pressure. I think it will be a tight-rope walk for you as the Finance Minister to be able to steer the economy keeping the inflationary pressures away. I think you need to keep that in mind. And the Revenue Neutral Rate, which Mr. Chidambaram also mentioned, is something which needs to be looked at, especially in the context of the service sector because the Revenue Neutral Rate is going to affect the economy in a big way. I share the concerns of most of the colleagues who have spoken here that the principle of equity will be disturbed if we do not keep the RNR in mind and work adequately to resolve those issues which have been highlighted here. Sir, I will give you an example. Sharad Yadavji mentioned about local bodies. Sir, in Maharashtra, we have a local body called Mumbai Municipal Corporation. The revenue of the Mumbai Municipal Corporation by way of octroi alone is more than the revenues of most States of this country. Only the octroi collection is more than the revenue of many major States in this country! We are talking of the tune of more than Rs.8,000 crores to Rs.9,000 crores annually. If that Rs.8,000 crores to Rs.9,000 crores has to be given by way of devolution to the States and that, in turn, the State has to pass it on to the Mumbai Municipal Corporation, what would be the state of affairs, how would you manage the civic affairs and the finances of a big city like Mumbai if the moneys are not paid in

[Shri Praful Patel]

time? I am saying it from my own small experience. Sir, I started my political career as a President of the Municipal Council of Gondia, and I remember that a small town of one-and-a-half lakh people used to depend heavily, obviously, on State support for various schemes of the Municipality and the moneys which were due this year used to come the third year or the fourth year down the line. If that be the situation, how would we be able to manage the civic affairs of a large city like Mumbai, and many other cities? Why only Mumbai? Tomorrow, it could be Bengaluru; it could be Chennai and it could be any other city which requires large funds to be given by the State to its own civic authorities. So, I think, please keep that in mind. It is something which needs a lot more monitoring. Though you may say that you have passed on or given the money to the State, there is a State within a State that also needs to be adequately adjusted. So, Sir, I will keep myself limited to a few points like this.

As I said earlier, this is a Constitution (Amendment) Bill and rarely do such Bills come to the House. But this has ramifications far beyond just amending the Constitution. Even the implementation of this Bill is going to be a serious challenge which requires the wisdom and the participation of all sections of this House and all sections of polity inside and outside the House. Therefore, as and when you do come with your amended version of the Bill for passage in due course, I think, that also would need the collective wisdom of this House. I would urge you to please bring it as a Finance Bill not as a Money Bill so that we also, as the Members of the Rajya Sabha and all political parties put together, can participate meaningfully. And, we assure you of our participation. There is no question about it. Going by the mood of the House, I don't think there is any reason for the Government to feel that any section of this House is mistrusting the intentions of the Government. I think, certainly, this side, including myself, has no right to do so. We were part of the Government which worked continuously for ten years to make sure that the GST becomes a reality. Therefore, there is no reason for that. And, I am sure, there would be a lot of pressure even on this side if, tomorrow, there is an unmeaningful or wrong attempt to derail the process of making the GST a reality. I think all of us should work collectively. We have to rise above all other considerations to make sure that the GST becomes a reality. I would say that these are the new challenges. This is a new environment. I think, somebody mentioned that in the good old days, goods were the only things at which people looked at. Today, services play a major role. And, the services we talk about today are going to change in a very radical way. Today, half the work which we do is through our mobile phones and our small little hand-held tablets. I would like to say that commerce, e-commerce and the changing environment requires reformist and

progressive measures, and GST is a step maybe a small step, but a meaningful step in that direction. I urge upon all sections of the House, but I also urge upon the Government to please carry us along, take us along as partners in progress and please discuss in this House before you take the final steps. Thank you, Sir.

DR. NARENDRA JADHAV (Nominated): Sir, this is, indeed, a historic occasion. After so many debates and deliberations for more than ten years, we have finally reached a stage where we are now in a position to take a momentous decision that will change our lives for a foreseeable future. Sir, I think, this is singularly the most important economic reform since the days of 1991 when Dr. Manmohan Singh, the then Finance Minister, launched the new Economic Policy. This Bill is really a game-changer.

Sir, GST is essentially a consolidated indirect tax levied on the value added at every stage from manufacturing to consumption without making any differentiation between goods and services. Hon. Members, Shri P. Chidambaram and Shri Sitaram Yechury, have rightly warned against the possible regressivity of the high GST rate. Let me add that the theory of public finance also recommends moving towards optimal taxation, and this is certainly a move in that direction. GST is certainly a move in the direction towards optimal taxation because it avoids taxation of intermediate goods.

Sir, what are the potential benefits of GST? Sir, properly-designed GST laws and regulations can potentially deliver six benefits. First of them is simplification and unification of the indirect tax regime. Central taxes, such as Excise and Service Tax; State taxes, such as Sales Tax and VAT; and, local taxes, such as octroi, would all be consolidated in terms of one uniform tax rate and the simplicity would improve the tax compliance. The second benefit is the elimination of geographical fragmentation thereby creating one common market for the entire country. The third benefit would be that with built-in transparency and self-eliciting feature, it would have the effect of reducing the black money and there would be a greater probability of detection of tax evasion. This would certainly help arresting corruption and rent-seeking by indirect tax bureaucracy. The fourth advantage, and a great one of that, would be that GDP growth could be accelerated by 1.5 to 2.0 percentage points, and this would be possible on two counts. First of all, there would be productivity gains from simplified and more efficient tax system and removal of inter-State tax barriers, and secondly, it would be possible because of greater price competitiveness due to lower logistic and tax cost thereby promoting exports as well as promoting investment.

[Shri Praful Patel]

5.00 P.M.

The fifth advantage would be that it would facilitate fiscal consolidation by widening the tax base because of the reduction in black economy, and, thereby, it would improve the tax collection which would also release resources for spending in social sectors like education and health. The final advantage would be lowering the inflation rate over time due to lower logistic and tax cost and improvement in productivity.

Sir, having discussed the potential benefits, let me now turn to the potential downside risks which are involved here. It would be naive to believe that the GST alone would be a panacea to all our economic ills. In fact, the worldwide experience shows that if GST structure is not properly designed, there may be a little or no benefit in terms of accelerating GDP growth and lowering inflation rate.

Sir, in our case, at least, three downside risks are noteworthy. First of all, if the standard rate is too high, it could become regressive, thereby hitting the poor most. Secondly, higher taxation services may have the adverse effect, at least, in the short run, of impeding economic growth. Thirdly, at least, in the short run, the prices of clothing, healthcare and education may go up and add to the inflationary pressures. Clearly, the devil is in the details of formulation and implementation. Sir, we must be mindful of the downside risks and the potential pitfalls. Nevertheless, there is no doubt whatsoever that the passage of this Bill would be a giant leap forward. I heartily commend the hon. Finance Minister for rigorously pursuing this historic Bill and also congratulate all the party leaders for their sagacity in supporting this momentous move.

उपसभाध्यक्ष महोदय, आज सदन में जो विस्तृत चर्चा हो रही है, उससे यह स्पष्ट रूप से प्रतीत होता है कि अविश्वास के काले बादल अब बिखर गए हैं, दूर हो गए हैं और बहुतांश राजनीतिक दलों का दिल अब साफ हो गया है। सर, किसी शायर ने कहा है-

"करम हों तेरे अच्छे, तो किस्मत तेरी दासी है।

अगर दिल तेरा साफ हो, तो घर ही में मदीना और काशी है।"

सारे राजनीतिक दलों का दिल अब साफ है और वित्त मंत्री जी का बिल भी अब बहुत साफ है। अतः मैं इस बिल का तहेदिल से, पूरी तरह से समर्थन करता हूँ, धन्यवाद।

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): धन्यवाद। संदेह के बादल छँट गए हैं और वर्षा हो रही है।

SHRI RAJEEV CHANDRASEKHAR (Karnataka): Sir, I thank you for giving me

the opportunity to speak on this historic Constitution (Amendment) Bill. Sir, we all agree in this House that our country's challenges of poverty and equitable development can only be addressed through sustained high economic growth thereby creating the necessary economic headroom for the Government to expand and direct its welfare spending for those who truly need it.

Sir, it is for this objective of growing our economy that reforms become important. Sir, GST is independent India's biggest indirect taxation reform, and, as my senior colleague mentioned in his speech, indirect taxes impact every Indian rich or poor and every business, big or small. Sir, given the low direct taxes coverage, indirect taxes form the backbone of our economic model. I disagree with him when he says that indirect taxes are regressive taxes. He knows that India is an outlaw nation amongst other nations in terms of taxation. Given our low tax-GDP ratio and the low direct tax coverage, indirect taxes become very important, and reforming and simplifying indirect taxes, therefore, becomes very important to make the lives of consumers, citizens and businesses easier.

Sir, let me just quickly make four points in support of GST. Many of my colleagues have already mentioned this but let me repeat it. Sir, the GST, without any doubt, is a significant reform. It results firstly in a large Indian common market. There is enough evidence to show that a large common market creates economic growth, creates more jobs and gives wider choices for products and services for consumers with less corruption and red-tape. There is enough empirical evidence from the economists and studies, which show that the GST reform would expand our economy by 1 - 2 per cent.

Sir, the second point is that apart from creating transparency and ease to consumers along with creation of this large Indian common market, GST makes it much easier for small businesses in terms of complying with laws in the inter-State trade. The intimidating task of complying with and paying 14 to 16 different taxes will now stand reduced to State GST and Central GST. This reduction in the cost of compliance will also bring down the cost and increase the ease of doing business, directly benefiting small and medium businesses.

Sir, thirdly, most importantly, GST will bring significant benefits to the consumers. By reducing the cascading effects of taxes, it also reduces cost to consumers and producers directly. With reduced costs and easier compliance will also come expansion of the taxbase. With expansion of the tax base will come increased revenues to Government for its welfare and social spending needs. All these things finally contribute to transforming our economy to one which is more efficient and more competitive — an important criterion in a world of increasingly competitive economies. Sir, that is why I don't quite

[Shri Rajeev Chandrasekhar]

get the point that when the whole objective of the GST is to make it pro-consumer, this fear of having a high GST as GST expands its coverage, in my opinion, respectfully to the Finance Minister, is misplaced.

Fourthly, Sir, the GST is also a consumer and business friendly taxation regime because it invests heavily in technology and it addresses the core issues of corruption and evasion that has plagued taxation and tax administration for decades in our country. So, Sir, these are the four points that make GST a truly transformational reform.

Before I end, Sir, I must admit that I am a bit mystified by this recent cry of perfection and the Bill being imperfect. It is ironical and without basis for two broad reasons. Firstly, it is admittedly less than perfect, but that is because it has its origins as a Bill that came out of the consensus with States that are truly fearful of losing their revenues and taxation powers. It is a consensus that has driven this Bill and, therefore, it has some of that fear built into the Bill. GST too, Sir, will evolve, as most taxation laws have evolved, as it lays its roots and expands its coverage. Secondly, Sir, this recently discovered virtue of perfection is a bit ironical because I can point out in painful, embarrassing detail about the real imperfections over the last decade in legislation and policies that Parliament and the Governments have passed. But, Sir, I will resist the temptation to do so to preserve the spirit of bipartisanship we have in the House today. So, Sir, in my opinion, a less than perfect GST is better than no GST.

Sir, we have already missed the deadline of 1st April, 2016 for implementing the GST because of the political football for the last three Sessions. I hope now, with this consensus, the focus will move to executing well so that the April, 2017 deadline may be met.

Let me end, Sir. I can see you pointing at me; so let me end. This year, 2016, marks 25 years of economic liberalization, a milestone in India's economic history. The process of unshackling our economy and benefiting consumers remains incomplete. It can only be completed with taxation reforms. Questions need to be asked and answered. Where does the future lie — in a higher direct taxation and moderating indirect taxation model or the other way around? There is much work to be done in reforming tax administration and use of technology to make it simpler, easier and friendlier. Today, we stand ready to take the first step in these reforms and changes by undertaking the biggest, most significant, indirect tax reforms since India's Independence. I congratulate all my colleagues for supporting this Bill. Thank you. Jai Hind.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Now, Shri Vivek Tankha.

SHRI DEREK O'BRIEN: Is it your maiden speech?

SHRI VIVEK K. TANKHA (Madhya Pradesh): Yes, Sir, but I have been rationed to five minutes. ...*(Interruptions)*... I will do it again.

Mr. Vice-Chairman, Sir, I entirely agree with what Mr. Chidambaram said when he opened his submissions for us. What he said was that we support this Bill; we support the idea of this Bill. What we want is clarifications on certain issues which are affecting the people at large in the States. This Bill, I know, is a Constitutional Amendment and not a Parliamentary Act. So, the point that we are going to make is more in the context of the clarity in the Constitutional amendment, but it would also transgress on certain aspects about which States and others are fearful whenever the Act comes. A very important issue here is about the dispute resolution, जहाँ तक स्टेट का सवाल है, जब भी पैसा कलेक्ट होगा and there is a dispute about that collection, how is it going to be resolved, वह अभी तक अनटच्ड है। It will come later. जब तक यह definite body emerge नहीं होगी, and it has to come before the regime starts, till then, the confidence level would lack. As somebody said earlier, dispute resolution systems must be in place before you start the process of tax. अच्छा होता अगर संविधान में ही इसका संशोधन करते, क्योंकि यह प्रोविजन, it is not a provision of fixing the rate. अगर आप रेट फिक्स करते हैं तो उसमें चेंजेज आ सकते हैं। Dispute resolution mechanism में बहुत ज्यादा चेंज नहीं आता है। In any case, whatever mechanism is started or initiated, it will be subject to the jurisdiction of the Supreme Court and the High Courts जो आप ले भी सकते हैं। At least इस अमेंडमेंट में उसके पास वह चीज नहीं है। Under Article 131, whenever there is a Centre-State dispute or inter-State dispute, you can go to the Supreme Court which has original jurisdiction. Under Article 226, any statutory order can be challenged. तो कहीं न कहीं इस इश्यू पर अभी भी there is a hiatus, there is a gap. और इस गैप के कारण कहीं न कहीं confidence level or the trust level gets diluted.

The second important issue is about the cap. Cap means हर आदमी चाहता है यह बताइए कि आप टैक्स सेविंग लेवल को किस लिमिट तक ले जाएंगे। एक पब्लिक परसप्शन है based upon the report that 18 per cent should be the maximum. ...*(Interruptions)*... I did not want to take the name. So, 18 per cent is the maximum. Eighteen per cent is a very, very big rate. आप सिंगापुर देखिए। The tax rate in Singapore is seven per cent. In Malaysia, it is six per cent. So, India will also have to rethink as to how can we bring our rates down. Unless we are able to bring our rates down, the revenue-generation which we expect will not happen. आप देखिए, जब income-tax was somewhere 90 per cent, what was the compliance level?

[Shri Vivek K. Tankha]

और होता क्या है ऐसी सिचुएशन में आप पूरे देश को दोषी बना देते हो। The whole population is in crime. The problem is, हम अपने टैक्स रेट को अगर compliant नहीं रखेंगे, easy नहीं रखेंगे, friendly नहीं रखेंगे तो compliance also becomes difficult. वह चीज एक बहुत ही महत्वपूर्ण बात है कि जो हर आदमी को परेशान कर रही है। It is not only the States, it is the people of India, who want to know कि 18 परसेंट रहेगा कि कम रहेगा या ज्यादा रहेगा। अगर यह 18 परसेंट से ज्यादा रहता है तो उसका कहीं न कहीं इंप्लेशन होगा, उसका कहीं न कहीं लोगों की जिंदगी पर असर पड़ेगा और जब आप सर्विसेज कवर करते हो, services cover a very broad spectrum of charges in India. Fifty-five per cent of Indian revenue collection is from services. इसी तरह एक बहुत इंपॉर्टेंट facet है, exemption. आप क्या चीजों को एक्जम्प्ट करोगे, आपको अंदाज नहीं है कि जो model code बना है, उसमें एक क्लॉज है कि subsidies are going to be taxed. Now, if subsidies are going to be taxed, are you going to tax the fertiliser subsidy? मैंने उसमें वर्कआउट किया था - industrial fertilisers are about ₹ 72,000 crore and GST at 18 per cent would be around ₹ 12,960 crore whereas current subsidy of one tonne of urea is about ₹ 1,500 or ₹ 750 per bag for UP manufacturers. A tax of 18 per cent on the same will be additional ₹ 135 per bag. आपके जो किसान हैं, वे वैसे ही बहुत परेशान हैं। Subsidy is not a bargain between a buyer and a seller. Subsidy is the State contribution to the product to subsidise the thing. आप उस पर भी टैक्स लगाएँगे! इसी तरह, world over, there are exemptions for children, there are exemptions for disabled, there are exemptions for education, मेरे पास पूरी लिस्ट है। आप डिफरेंट कंट्रीज़ में देखेंगे कि जितने सॉफ्ट सेक्टर्स होते हैं, सेंसिविटी सेक्टर्स होते हैं, there are exemptions. Today, we do not know, how this is going to work. क्योंकि अगर आप 18 परसेंट, 20 परसेंट और 23 परसेंट add-on करते जाएँगे, against all sectors across the board, it is going to impact the life of the nation. That is why, कांग्रेस के जो fears थे, those are real fears. Today, you talk about any country, आप जिस देश के बारे में भी बात करेंगे, वहाँ पर आपको लोग एक प्रकार से बताएँगे कि first few years of GST are extremely difficult and the teething troubles are immense. The challenges are great. In fact, ऐसी बहुत सारी बातें हैं, time is quite short.

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): आप पाँच मिनट बोलना चाहते हैं, इसलिए मैंने घंटी बजाई। अगर आप ज्यादा बोलना चाहें, तो आपका पार्टी का टाइम आपके पास है।

श्री विवेक के. तन्खा: नहीं, मैं एक-दो मिनट में ही अपनी बात खत्म करूँगा। इसी तरह एक और प्रॉब्लम है, जो अभी इस अमेंडमेंट में emerge out नहीं हो रही है। पिछले दो-तीन सालों में गवर्नमेंट ने इतने सारे अमेंडमेंट्स किए हैं, जिनमें इकोनॉमिक केसेज में अरेस्ट एंड प्रॉसिक्यूशन को मॉडेटरी बना दिया है। इसके मॉडल कोड में भी आपने जो अरेस्ट का प्रोविजन रखा है the first time offender will be arrested and the range is from one year to five years, कहीं न कहीं, these provisions are becoming very draconian. Whenever you bring the Bill, all these

provisions are going to be there. इसलिए कहीं न कहीं इस पर क्लैरिटी चाहिए कि ऐसा तो नहीं है कि this is another facet जहां पर आप पब्लिक को, you make them look like criminals.

Similarly, I would like to say that the Bill must be treated as a Finance Bill and not as a Money Bill. I completely endorse because there is a need to discuss and it is not just a money matter; it is a matter which concerns the nation.

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): आप अगर कन्क्लूड करना चाहें तो कर सकते हैं, नहीं तो आपका समय है, आप जितना समय लेना चाहें...

श्री विवेक के. तन्खा: नहीं, सर। मैं एक-दो मिनट और बोल देता हूँ। Another very important facet is the local taxes. आप all States के local taxes को subsume कर रहे हैं। अब लोकल टैक्स के बारे में जैसा प्रफुल्ल जी बॉम्बे म्युनिसिपल कॉरपोरेशन के बारे में कह रहे थे। We have corporations in all States, उनमें disputes हो जाएंगे, उनको money release नहीं होगा, उसके लिए आपके पास अभी कोई defined mechanism नहीं दिख रहा है। Somebody may even go to court. There will be stay orders. How is it going to work? People want clarity. What I am trying to say is we all want clarity on these issues. Similarly, the revenue sharing mechanism should also be spelt out.

Lastly, clause 21 of the Bill says that President can do adaptations, modifications of the provisions, लॉ में difficult provisions होते हैं, but these are in the Rules. आपको सर्विस रूल्स में मिलेगा कि to remove difficulties, you can make adaptations, modifications. But through adaptations, modifications, you cannot modify a provision of the Constitution. So, these are some of the things which are flawed but as I said, Mr. Chidambaram from our Party has already said that we support the concept, we support the idea, subject to what clarifications are received from the hon. Finance Minister. Thank you, Sir.

SHRI AJAY SANCHETI (Maharashtra): Sir, today, I rise to speak in support of the 122nd Constitutional (Amendment) Bill, 2014, popularly, called as GST Bill. देश के डेमोक्रेटिक स्ट्रक्चर में केन्द्र और राज्यों के co-operative federal mechanism को मजबूत करने वाला यह एक ऐतिहासिक कदम है। सर, बहुत सारे eminent speakers, including former Finance Minister, इस महत्वपूर्ण अमेंडमेंट बिल पर बोल चुके हैं। More or less, इस बिल को सभी का समर्थन प्राप्त है। मुझे इस बिल को लेकर बनाई गई सेलेक्ट कमिटी में काम करने का मौका मिला और इसलिए उसी के माध्यम से कई स्पीकर्स जो चीजें बोल चुके हैं, उनका कुछ रिपीटीशन हो सकता है, लेकिन मैं कुछ और तथ्यों को आपके सामने रखना चाहूँगा। सर, यह बिल क्या है, इसकी जरूरत क्यों है, इससे क्या फायदा है, इन सब बातों को एक right perspective में समझने की बड़ी आवश्यकता है। आज स्थिति यह है कि अलग-अलग राज्यों में, कहीं octroi है, कहीं cess है, कहीं और कोई लोकल बॉडी टैक्स है। ये इतने सारे taxes हैं, लेकिन कहीं भी uniformity नहीं है। इसलिए इस

[Shri Ajay Sancheti]

बिल के पारित होने के बाद इस देश में indirect-taxes में uniformity आएगी और सारा देश will be one market, एक बाज़ार बन जाएगा जिससे काम करने में सुविधा हो जाएगी।

Sir, India is considered as globally the best investment destination. आज दुनिया की जो global economic स्थिति है, उसमें investment की दृष्टि से भारत को एक महत्वपूर्ण राष्ट्र की दृष्टि से देखा जाता है। हमारे यहां जितना FDI आ रहा है, उससे भी यह अंदाजा लगाया जा सकता है, लेकिन जो कम्पनियां या जो पैसा बाहर से लाकर यहां लगाता है, वह चाहता है कि taxation में clarity हो, लॉ एंड ऑर्डर अच्छा हो और importantly, federal structure में जब वह अलग-अलग स्टेट्स में invest करता है, तो वह चाहता है कि सारी स्टेट्स में अगर एक ही कानून हो तो उसे काम करने में सुविधा हो सकती है। इस बिल के पारित होने से हम सबको यह सुविधा मिलेगी।

सर, सारे राज्यों को मिलाकर एक Empowered Committee बनी। काफी वर्षों से यह बिल discuss हो रहा है। कुछ manufacturing States के रिजर्वेशंस हो सकते हैं, लेकिन, more or less, राष्ट्र हित में वे साथ में आने के लिए तैयारी हो जाएंगी, ऐसा मेरा विश्वास है। सबका solution निकालते-निकालते बहुत वक्त बीत चुका है, लेकिन आज जब बिल पेश हुआ है तो केन्द्र ने सभी राज्यों के हितों को अपने सामने रखा हुआ है। मैं आदरणीय प्रधान मंत्री जी और वित्त मंत्री जी को इसके लिए बहुत-बहुत बधाई देता हूं कि केन्द्र और राज्य, दोनों के हितों को ध्यान में रखकर इस बिल के structure को उन्होंने यहां पर आप सबके सामने submit किया है।

सर, सभी पार्टिज़ ने, पिछली सरकारों ने, सभी ने अपने-अपने समय में इस बिल के प्रावधानों को discuss किया, solutions निकाले, suggestions दिए और आगे बढ़ते रहे। इस सरकार ने जब सत्ता संभाली तो उसके बाद इसे गति दी, राज्यों से बात की, Empowered Committee से बात की, उनके अधिकारों की चिंता की। विपक्ष ने जितने constructive suggestions दिए, Select Committee में काम करते समय सम्माननीय मिस्त्री जी, मुणगेकर जी और मणि शंकर अय्यर जी - इन तीनों ने जितने भी constructive suggestions दिए, dissent की बात अलग थी, वे तो, more or less, सब दूर हो चुके हैं, लेकिन जितने भी constructive suggestions उन्होंने दिए, उन्हें कमेटी ने बड़ी positively स्वीकार किया, उनके अधिकारों की चिंता की और उन्हें incorporate करने के बाद देश हित में आज इस बिल को यहां पेश किया गया है।

सर, मैं आज इधर बैठे और उधर बैठे हुए सभी दलों के सांसद साथियों को बधाई देता हूं कि political ideology अलग-अलग होने के बावजूद भी, in the interest of development of the nation, सामूहिक निर्णय लेकर इस बिल को पारित कराने के लिए हम सब लोग एक साथ आए हैं, यह वास्तव में एक मज़बूत लोकतंत्र की निशानी है। Sir, in a few lines, I would like to submit as to what the broad advantages of this Bill are. India will become one market. समान टैक्स होने से distribution network बहुत strong हो जाएगा। चिदम्बरम साहब शायद इससे agree करेंगे। ...**(व्यवधान)**... मैं तो कह रहा हूं। उनके साथ मुझे भी Consultative Committee में काम करने का मौका मिला, उनसे सीखने का भी मौका मिला है, ऐसी बात नहीं है, इससे देश के logistic business में

एक क्रांति आ जाएगी। Global economic turmoil का जो फायदा है, वह देश को मिलेगा और FDI ज्यादा तादाद में यहां आने में हमें मदद मिलेगी। सर, business में आदमी adjustments की जिंदगी जीता रहता है कि आज यह कर लो, कल वह कर लो, अभी यहां बचा लेते हैं। इस बिल के आने के बाद वह करने की संभावनाएं बहुत कम हो जाएंगी और एक neat and clean transparent system प्लेस में आ जाएगा। एक बड़ी बात यह है, जो शायद किसी को बुरी लग सकती है, लेकिन सच्चाई यह है कि व्यापारियों के ऑफिसर्स के यहां चक्कर लगाने भी कम हो जाएंगे। यह सच्चाई है, इसको स्वीकार करना पड़ेगा। ...**(व्यवधान)**...

SHRI P. CHIDAMBARAM: Are you sure?

SHRI AJAY SANCHETI: You need to be.

श्रीमती रेणुका चौधरी (आन्ध्र प्रदेश): इस बात का कोई भरोसा नहीं है। ...**(व्यवधान)**...

श्री अजय संचेती: कोई बात नहीं। आप बिल लाए थे, हम इसको आगे बढ़ा रहे हैं। Sir, this will help, in a big way, ease of doing business in a true spirit. सर, सबसे बड़ी बात है कि इससे देश और राज्य दोनों का रेवेन्यू बढ़ेगा। Most importantly, इससे कंज्यूमर benefited होगा। इसका फायदा कंज्यूमर को निश्चित रूप से होने वाला है।

सर, जैसा मैंने कहा कि एफडीआई के लिए हमारा देश preferred destination बनेगा, लेकिन अभी ऐसा होता है कि एफडीआई कुछ सेलेक्टिव राज्यों में आता है। यह कानून पारित होने के बाद में जो भी पिछड़े राज्य हैं, वहां भी पैसा आएगा और इससे हम लोगों को वहां पर इंडस्ट्री लगाने में मदद हो सकती है।

सर, लिस्ट लम्बी है, लेकिन, in a nutshell, कहा जा सकता है कि इस बिल के पारित हो जाने के बाद जिस दिन से ये लागू हो जाएगा, उससे केन्द्र और राज्य दोनों का फायदा ही फायदा है।

सर, हमारे प्रधानमंत्री जी का कोई भी कार्यक्रम हो, उन्होंने हमेशा यह कहा है कि समाज के हर वर्ग को, अंतिम व्यक्ति को इस देश के सामाजिक और आर्थिक उत्थान का लाभ मिलना चाहिए। इस बिल के पारित होने से, वे जो सपना देख रहे हैं, उसको हकीकत में बदलने में, आप सबकी सहायता से मदद मिलेगी।

सर, अभी प्रफुल्ल भाई ने भी कहा है और मेरा सरकार से एक आग्रह है कि इससे लोकल बॉडीज के टैक्सेशन का कुछ नुकसान होने वाला है। इससे जो immediate नुकसान दिखना है, जिसकी भरपाई बाद में केन्द्र करेगा, लेकिन जितना पैसा हम राज्यों को देंगे, जितना नुकसान लोकल बॉडीज को हो रहा है, उतना पैसा लोकल बॉडीज को मिलना चाहिए। हमारे फेडरल स्ट्रक्चर में सरकारें कहीं किसी की होती है, कहीं दूसरों की होती है, लेकिन लोकल बॉडीज बिना पैसे के नहीं चल सकती हैं। जितनी भी लोकल बॉडीज हैं, वे सरकारों पर निर्भर रहती हैं। इसलिए वह पैसा बराबर उनको मिले, इसकी व्यवस्था कानून में हो, ताकि बाद में उनको सरकार के ऊपर निर्भर न रहना पड़े, ऐसा मेरा सरकार से आग्रह है।

[श्री अजय संचेती]

सर, मैं अंत में इतना ही कहना चाहूंगा कि यहां और यहां बैठे हुए तमाम साथियों की मदद से हम आज इस मुकाम पर पहुंचे हैं और एक आदर्श उदाहरण हम लोगों ने प्रस्तुत किया है। देश के हितों के निर्णय में हमारी ideology अलग-अलग होने के बावजूद, In the interest of development of the country, we are together.

सर, एक हिन्दी का पुराना गाना है, उसकी दो लाइनें हैं-

"साथी हाथ बढ़ाना,
एक अकेला थक जायेगा,
मिलकर बोज़ उठाना।"

इसी भावना को ध्यान में रखकर हम लोग आज इस बिल को पारित करें। मैं सभी साथियों से नम्रतापूर्वक आग्रह करता हूँ कि हम एकमत से, एक स्वर से, इस बिल को पारित कराकर देश को एक मैसेज दें कि हम सब जनता के साथ हैं। बहुत-बहुत धन्यवाद।

श्री सुरेन्द्र सिंह नागर (उत्तर प्रदेश): उपसभाध्यक्ष जी, आपका बहुत-बहुत धन्यवाद। आपने मुझे इस बिल पर बोलने का मौका दिया, इसके लिए मैं आपका आभारी हूँ। यह बिल लगभग एक दशक की चर्चा के बाद आज यहां सदन में आया है। मैं जब 15वीं लोक सभा का सदस्य था, तब इस बिल को, जो अब हमारे राष्ट्रपति हैं, आदरणीय श्री प्रणब मुखर्जी लेकर आए थे। उस समय, आज जो पक्ष इधर है, उसने अनेक खामियां इस बिल में गिनाई थीं। उस समय चिदम्बरम जी ने भी अपना पक्ष रखा था, लेकिन जो काम आज हुआ है, जो शंकाएं आपकी थीं, खासतौर से आपने कहा था कि इस बिल के आने के बाद जो देश के छोटे व्यापारी हैं, उनको इसका कोई फायदा नहीं होगा। अब मुझे समझ में नहीं आता है कि कौन सी ऐसी चीज इसमें आ गई कि जिससे छोटे व्यापारियों को इसका फायदा मिलेगा। हमारी पार्टी ने और हमने मांग की थी कि इसकी सीमा 10 लाख रुपए रखी जाए, जिससे कि छोटे व्यापारियों को इसका लाभ मिल सके, लेकिन उसे इसमें शामिल नहीं किया गया है। इस बिल के बारे में एक गलतफहमी है कि यह उद्योग क्षेत्र को लाभ पहुंचाने वाला है और उनसे संबंधित यह बिल है। लेकिन मेरा मानना है कि यह बिल आम व्यक्ति से जुड़ा हुआ है। जिस व्यक्ति को रोटी, कपड़ा और मकान की चिंता है, जरूरत है, यह बिल उनके लिए भी महत्वपूर्ण है। आप लोग जो बिल लेकर आए हैं, इसमें खासतौर से जो हमारी सर्विसेज हैं, वे महंगी होंगी और इससे आम व्यक्ति प्रभावित होगा। सरकार ने सबको सस्ता मकान उपलब्ध कराने की बात कही थी।

(श्री उपसभापति पीठासीन हुए)

आप इस बिल में रीयल क्षेत्र में टैक्स तो 18 per cent ले आए हैं, लेकिन इसके साथ-साथ जो दूसरे टैक्स हैं, जैसे कि स्टैम्प ड्यूटी, रजिस्ट्रेशन फीस है, इनके बारे में कुछ स्पष्ट नहीं किया है। अगर ये चीजें इसमें शामिल हो जाएंगी, तो निश्चित रूप से मकान महंगा होगा और प्रधान मंत्री जी ने जो सबको मकान देने का सपना देखा था और जो वायदा किया था, वह पूरा नहीं हो सकता। आज्ञादी के बाद सबसे बड़ा टैक्स सुधार इस बिल को बताया गया है। यह बात सही है कि इस बिल का लाभ कुछ

क्षेत्रों में जरूर मिलेगा और इसीलिए हमारी पार्टी और हम इसका समर्थन भी करते हैं। माल दुलाई से लेकर यदि क्षेत्रों की बात करें, तो निश्चित रूप से उनमें इस GST बिल का लाभ मिलेगा, लेकिन इसके अंदर कई शंकाएं भी हैं। खास तौर से जो मेरी शंकाएं हैं, लगभग सभी वक्ताओं की भी वही शंकाएं हैं, इसलिए मैं चाहूंगा कि माननीय वित्त मंत्री जी जब जवाब दें, तो जो इसकी (टाइम बाउंड) समय सीमा है, वे हमें जरूर बताने का काम करें कि वे इसको कितने समय में लागू करेंगे? यहां पर कैप की बात सभी माननीय सदस्यों ने की है, तो अधिकतर कर की सीमा क्या होगी, यह भी बताएं। जिस तरह किसी दूसरे टैक्स की दरें, किसी न किसी नाम पर बढ़ती रही हैं, तो इसमें भी बढ़ने की गुंजाइश है। आदरणीय वित्त मंत्री जी जब जवाब दें, तो इसकी अधिकतम टैक्स की सीमा क्या होगी, यह बताने का कष्ट करें। आप छोटे व्यापारियों को क्या लाभ देंगे? खास तौर से जो एग्री प्रोडक्ट्स हैं, जो किसानों के प्रोडक्ट्स हैं, आपने उनमें इस बिल के अंदर स्टेट गवर्नमेंट को टैक्स लगाने की छूट दी है। आपने अपनी कोई दर नहीं बताई है। अगर आप एग्री प्रोडक्ट्स के ऊपर, जैसे मंडी शुल्क स्टेट गवर्नमेंट लगा देती है और अब आप यह टैक्स लगा देंगे, तो निश्चित रूप से उसके बाद एग्री प्रोडक्ट्स महंगे हो जाएंगे और आम व्यक्ति को इस महंगाई की मार झेलनी पड़ेगी। आदरणीय वित्त मंत्री जी, मैं आप से अनुरोध करूंगा कि आप इसे स्पष्ट करें।

दूसरी, जो स्टेट्स हैं, वे उद्योगों को अपनी कुछ exemptions देती हैं। वहां टैक्स रिफंड होता है। मैं माननीय मंत्री जी से यह जानना चाहूंगा कि क्या इस बिल के अंदर जो स्टेट गवर्नमेंट्स बेनिफिट्स देती हैं, आपने उनको रिफंड करने की बात कही है? तो क्या आप उन इंडस्ट्रीज को क्रेडिट देने का काम करेंगे जिस से उन्हें जो पैसा जमा करना पड़ता है, उससे छूट मिल सके? दूसरे, सज़ा की बात तो आजकल हर बिल में आती है, तो सज़ा के साथ-साथ हमें penalty पर जोर देना चाहिए। सर, सज़ा से काम नहीं चलता।

आखिरी बात, सभी वक्ताओं ने कहा है कि ये बिल ऐसे हाउस में आए तो वे फायनेंस बिल के रूप में आए, मनी बिल के रूप में न आए, आप इस बात का आश्वासन हाउस को दें। इन्हीं बातों के साथ मैं अपनी बात समाप्त करता हूं। बहुत-बहुत धन्यवाद।

श्री दिलीप तिकी (ओडिशा): सर, आज हम सब जीएसटी बिल पर चर्चा कर रहे हैं। यह बिल 10-12 साल के बाद आज पारित होने जा रहा है। मुझे मालूम नहीं मैं किसे धन्यवाद दूं? मैं न इधर के लोगों को दूंगा, न उधर के लोगों को दूंगा, लेकिन इतना sure हूं कि हम सब lucky हैं और यह एक welcome Bill है, निश्चित तौर पर एक progressive Bill है। इस से हमारे manufacturers, retailers और consumers - सबको फायदा होने वाला है।

सर, जब से इस बिल को पारित करने की कोशिश की जा रही थी, मुझे मालूम नहीं कि इन 10-12 सालों में देश को कितना फायदा हुआ या कितना नुकसान हुआ, कौन हारा और कौन जीता? यह तो इस के लागू होने के बाद मालूम होगा।

महोदय, आज हमारा देश भगवान के आशीर्वाद से चल रहा है और आज मैं sure हूं कि भगवान के दो हाथों से चल रहा है - एक हाथ "बी" है और दूसरा हाथ "सी" है, एक हाथ "बड़ा भाई", दूसरा हाथ "छोटा भाई", एक हाथ बीजेपी, एनडीए और दूसरा हाथ कांग्रेस, यूपीए। सर, हमें इस से कोई

[श्री दिलीप तिकर्ी]

एतराज नहीं है कि ये आगे भी देश चलाते रहें, लेकिन हमें इस बात का एतराज है कि हमारे ओडिशा की मांग को दबाया जा रहा है। महोदय, बहुत सालों से हमारा जीएसटी सेंद्रल गवर्नमेंट के पास है और करीबन 2,669 करोड़ सेंद्रल गवर्नमेंट के पास कई सालों से पड़ा है। मैं चाहूंगा कि आज बड़े अच्छे माहौल में इस बारे में भी announcement हो जाए, सर, इसी के साथ-साथ मैं यह भी कहना चाहूंगा कि हमारे ओडिशा एक Natural calamity prone area है। आप अगर पिछले सौ सालों का रिकॉर्ड देखें, तो हरेक दूसरे साल वहां कोई-न-कोई cyclone या ऐसी विपदा आती है जिस से हजारों करोड़ों का नुकसान हो जाता है। इसलिए इस बिल में 12.4(जी) में जो special provision रखा है, जिस में 11 स्टेट्स के नाम दिए गए हैं, हमारे ओडिशा का नाम भी शामिल किया जाए।

महोदय, मैं एक और बात कहना चाहूंगा कि जीएसटी में जो टैक्स कैप है, हम इस के पक्ष में नहीं हैं। इसे लोगों की सुविधा के अनुसार रखा जाए और इसे जीएसटी काउंसिल तय करेगी। मैं इस बिल को सपोर्ट करता हूं, धन्यवाद।

SHRI GARIKAPATI MOHAN RAO (Telangana): Mr. Deputy Chairman, Sir, I thank you for giving me an opportunity to speak on this Bill. I also thank my leader, Shri Chandrababu Naidu. I want to bring two or three aspects to the attention of the hon. Finance Minister, Shri Arun Jaitley. Especially, both the Telugu States, today, are in serious crisis because of various reasons. So, in view of this, I want to give one or two suggestions to the hon. Finance Minister. Sir, first is, as per Section 279A(4) of the Bill, the Goods and Services Tax Council being set up under the Act shall recommend the rates including floor rates with bands of goods and service taxes. Sir, in this regard, what my friend, Shri Naresh Agrawal also quoted earlier, there is the Arvind Subramaniam panel on GST which has recommended that the Revenue Neutral Rate (RNR) should be in the range of 15 to 15.5 per cent. Sir, with this, what I am requesting the Finance Minister is that it should be increased. Only then can the States be financially stable. Also, Sir, the State of Telangana and Andhra Pradesh earn ₹ 700 crores and ₹ 1,000 crores per year on VAT imposed on rice and food grain items. This amount will be foregone by these States with the passing of GST Bill. Of course, the Bill provides that the revenue loss of the States for the first five years will be fully compensated by the Government. However, our two States want a Constitutional guarantee and a clear-cut roadmap on the mode of payment towards compensation for the revenue loss they will incur on account of implementation of GST Bill. Sir, also, I want to make one more request that this apprehension of the two States, that is, Andhra Pradesh and Telangana has a basis. When Central Sales Tax (CST) was introduced in 2002, the Centre had promised to compensate States for the revenue loss they would incur on account of the new tax regime. Sir, I wish to urge upon the Government that adequate representation should be made in the GST Council to be set

up. I requested the hon. Finance Minister earlier and wish to request him again that there is a huge amount of arrears from the Government of India relating to CST. Please release that amount immediately before passing of this Bill. Sir, the House is well aware that Andhra Pradesh is a newly formed State and there are so many issues. The State is in a serious financial crisis. Even though our leader, Shri Nara Chandrababu Naidu, is doing his best to overcome the crisis with the support of the Government of India is very much required. Thank you, Sir.

SHRI K. PARASARAN (Nominated): Thank you Deputy Chairman, Sir, for the kind indulgence. We are now concerned with the Constitutional Amendment as all aspects are going to be taken care of in the plenary legislation. In the first instance, I would like to submit that the definition of 'service' appears to be a little vague. It says, "Services means anything other than goods". There is no link to the GST Act. On the contrary, if you see the pattern of definitions in the Constitution, for instance, Agricultural Income, it says, "As defined for the purposes of enactments relating to Indian Income Tax Act". That will be more appropriate in the present case also. Similarly, for Sales Tax also, it says, "Tax on the sale or purchase of goods". Sir, that link is missing in the definition of 'service' and in the absence of that, it may appear to be vague. The second aspect which I want to point out is this Council. There will be the Goods and Services Tax Council comprising of only Union Executives *i.e.*, Cabinet Ministers & Ministers of States. Therefore, they will be performing an executive function or, at the maximum, may be a subordinate legislative function. But, it would be appropriate, if a provision is made, which is absent here, of placing its recommendations before each House of Parliament.

There are similar provisions in the Constitution itself. For instance, Article 151 relates to Audit Report of the CAG; Article 281 relates to recommendations of the Finance Commission; Article 320 relates to the Union Public Service Commission; and Article 323 relates to the Report of the State Public Service Commissions. Then, there is the National Commission for the Scheduled Castes and Scheduled Tribes. Therefore, the safeguard is to place it before each House of Parliament. Already a grievance has been made; please treat it as a Finance Bill and not as a Money Bill. Therefore, it is better that both the Houses consider its recommendations.

Sir, one other aspect which is important, which has been stressed also by many hon. Members, including Mr. Chidambaram, is the cap. It is not as if necessarily the cap has to be made only by a Constitutional amendment. The Supreme Court has ruled that in the matter of Indirect Taxes, the levy has to be determined from both the statutes as well as the exemption notifications. But all those notifications are also placed before

[Shri K. Parasaran]

each House of the Parliament. Therefore, it would be sufficient if a provision is made in the plenary legislation. Out of curiosity, I was looking to the etymology of the word 'tax'. The dictionary says, "Tax, the etymology is, 'touch'; touch up the sovereign." You won't squeeze, you only touch. This is on the western side. If you go to the oriental laws, now, sometimes we talk of *Ram rajya*. Valmiki says, "One-sixth is the tax." He puts a ceiling. To cut short the time of the hon. Members, I am not quoting the Sanskrit. I have got the Valmiki's text also. Apart from that, Kalidasa, a great poet, also says, "Taxation, don't exceed one-sixth." He says, "तान्युच्छृष्टाकितसैकतानि शिवानी वस्तीर्थजलानि कच्चित्॥" So, whether you go by the west or by the oriental laws, there has to be a ceiling. It has been missed in the Constitutional amendment. It is necessary to be there in the plenary legislation. So, these were the three aspects which I wanted to present before the hon. Members, particularly in the context of definition of service being very vague because supply is also a subject to tax. Blood donation by a friend; it is also supply but not sale. There, the service tax does not come in. Therefore, if the link is there, saying as defined in taxation laws relating to services, it would be complete. More particularly, there are cases where there is tax on services, there is tax on the composite service of goods. The agricultural definition of tax in Article 366(1) is very appropriate, because in agriculture also, there may be instances of composite transaction on the agricultural income and non-agricultural income. Therefore, I would respectfully suggest that such a definition borrowed in the pattern of the Constitution itself be more appropriate. Thank you, Mr. Deputy Chairman, Sir. I believe in sticking to the time.

MR. DEPUTY CHAIRMAN: Than you very much. You spoke to the point, focussed and within the time. 'Within the time', this should be an example for others.

SHRI P. CHIDAMBARAM: Very relevant points. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Yes, very relevant points also. Now, Shri Hishey Lachungpa.

SHRI HISHEY LACHUNGPA (Sikkim): Mr. Deputy Chairman, Sir, I thank you very much for giving me the opportunity to speak on this Bill. Sir, I, on behalf of my party, Sikkim Democratic Front, and my leader, the Chief Minister of Sikkim, Shri Pawan Chamling, welcome this legislation. I understand that this Bill is a major reform agenda of the Government and as per the projections given by the Government, the Bill is going to bring a sea of change in the Indirect Tax structure of the country. Having said that, Sir, I have some points to make in regard to revenue earning of my State.

Sir, earlier as per the Discussion Paper on the GST Bill, one per cent additional tax was allowed to be levied by the manufacturing States on export of goods. In Sikkim, there are 22 pharmaceutical packaging companies and hydro projects with a huge investments and most of the export are done through stock transfer in the absence of warehouses. However, with the Bill being changed by the Select Committee, the manufacturing States can't levy one per cent additional tax on stock transfer. This will, therefore, lead to a loss in revenue for the State. The second point I wish to make is with regard to change in the distribution of revenue to the States. As per the recommendation of the Fourteenth Finance Commission, States' share in the net proceeds of Union tax revenue has been increased to 42 per cent from 32 per cent earlier. Though this is the largest ever jump in percentage of devolution, Sikkim is actually going to get even less than before. The reason being the calculation of per capita income of the State done by the Fourteenth Finance Commission, based on the investments in the State. The "Grant-in-aid for Revenue deficit States" has not been allocated to the State of Sikkim. Unfortunately, the State is not getting the desired revenue from the investments made within the State. Therefore, Sikkim will be losing on two accounts, (i) getting less share under the recommendation of the Fourteenth Finance Commission and, (ii) loss from not being able to levy one per cent additional tax of manufacturing units on stock transfer. I hope that while replying to this debate, the Finance Minister will address these points.

At this point, Sir, I also wish to raise the Rs.43,000 crores economic package requested by Sikkim for completion of the ongoing projects. I would request the Finance Minister to inform about the request of the Government on the package also and to provide a guarantee to compensate any revenue loss in the first five years of introducing the new indirect tax regime.

Once again, I welcome and support this legislation. Thank you, Sir.

SHRI P. BHATTACHARYA (West Bengal): Mr. Deputy Chairman, Sir, presently we are discussing one of the most important economic reforms of our times. Goods & Services Tax is proposed to be a uniform and comprehensive tax. It will subsume within itself all the current multiple taxes levied by Central and State Governments, at various stages of economic activities, from production to consumption. A National Uniform Tax regime is a welcome step, which Congress has been advocating since a long time. Former Prime Minister, Dr. Manmohan Singh, and former Finance Ministers of the UPA Government enriched the provisions of this Bill. However, the Government of the day, which was then in the Opposition, fought tooth and nail in opposing the passage of this Bill. Otherwise, this Bill would have been a reality long back. So, Sir, I feel, now our friends should apologise for delaying this Bill for a long time.

[Shri P. Bhattacharya]

However, we need to ensure that this Bill does not result into an unbridled greed of Governments to tax consumers for higher revenues. The very purpose of this Bill would be defeated if it leads to high inflation as is being perceived widely by the common man. Sir, the direct taxes are levied proportionately according to the income of the individual. Thus, rich people pay higher income tax rate than poor ones. The indirect tax, contrastingly, does not make any such differentiation. Thus, what a rich man pays as tax when he buys a product from market, the same rate is also paid by a poor man. We do not want a situation in future where the Government decreases the share of direct taxes in the Governments' revenue by increasing the share of indirect taxes. This will be a great economic injustice for the common man. Therefore, we strongly believe that a ceiling rate on GST should have been specified in the Constitution itself. I also feel that the cap of 18 per cent must, therefore, be specified in the GST and IST in the interest of the poor people. In this regard, I would like to mention one thing. How the common people, the ordinary people, those who are consumers of different products, will be protected is not clear in this Bill. This is not at all clear. The Bill has also failed to establish a neutral and independent Dispute Resolution Authority which was provided in 2011 Bill in the form of a GST Disputes Settlement Authority. This is a serious lacuna and it violates the fundamental legal principle that no one who is a party to a dispute can be a judge in their own cause. The GST Council has been given the powers of dispute resolution when that itself would be taking all decisions related to implementation and administration of the GST Bill provisions. The contention of the present Finance Minister that a GST Disputes Settlement Authority headed by a judge will be equivalent to handing over taxation powers to judiciary, is completely wrong and in bad taste. It would serve as an independent authority and making a retired judge its Chairman does not mean that Judiciary will be calling the shots. It would only mean that the power of the Executive is not absolute and justice can be served in cases of disputes through a reliable checks and balances system. Sir, I have two more points. One is the State Finance Commission. What is the functioning of the State Finance Commission? Sir, page 60 of the Committee Report says, 'The Committee is perturbed to know that the State Finance Commission in some of the States are either non-existent or even if it existed, the recommendation was not accepted by the respective State Government. The Committee understands that each tier of the Government draws its power from the Constitution and there is a clear demarcation of it. In the Lists 1, 2 and 3 within which each tier has to function, any encroachment by any of them could paralyse the whole system and defeat the very foundation of our Constitution. So, very relevant questions are coming. What would be the future of the State Finance Commission or its recommendation? How can it be implemented by this

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Act, by changing the Constitution? That has to be clarified by the hon. Finance Minister. Otherwise, Sir, the State Finance Commission has to be abolished. So, all these things have to be clarified very clearly because it has not yet been clarified. Thank you.

श्री महेश पोद्दार (झारखंड): माननीय उपसभापति महोदय, मैं भी लॉयल और आभारी हूँ अम्मा का, लेकिन मैं भारतीय अम्मा का आभारी और लॉयल हूँ। मैं अपनी पार्टी के नेताओं को धन्यवाद देना चाहता हूँ, जिन्होंने मुझे इस महत्वपूर्ण मुद्दे पर बोलने का, मेडन स्पीच देने का मौका दिया।

महोदय, मैं इस जीएसटी बिल को सपोर्ट करता हूँ। मुझे ऐसा लगता है कि यह बिल्कुल सही वक्त पर आया है, यद्यपि मुझे कभी-कभी ईर्ष्या भी होती है, क्योंकि हम तो बिजनेस रिटायर हो चुके, लेकिन जो लोग बिजनेस आने वाले हैं, वे साफ-सुथरे माहौल में काम कर पाएंगे और अपने व्यापार को तेजी से बढ़ा पाएंगे। इस बिल के आने से 29 स्टेट्स के बीच जो अदृश्य बर्लिन वॉल थी, वह टूट जाएगी और हमारे भारतवर्ष का एक विशाल कॉमन मार्केट बनेगा। जब हम अखंड की बात करते हैं, तो हम विशाल भारत के मार्केट की छोटी सी कल्पना को भी इग्नोर नहीं कर सकते। इस बिल पर हर प्लेटफार्म पर काफी डिबेट हो चुकी है, काफी विवेचना हो चुकी है, मुझे यह बोलने में कोई शक नहीं कि आजादी के बाद आर्थिक मामलों में यह एक सबसे बड़ा महत्वपूर्ण कदम है और यह देश को आगे ले जाएगा। इसके लिए मैं अपने देश के प्रधान मंत्री माननीय नरेन्द्र मोदी जी को, वित्त मंत्री माननीय जेटली जी को, सभी को धन्यवाद देता हूँ।

इसके साथ ही मैं उन सभी साथियों को धन्यवाद देता हूँ, जिन्होंने हर तरह से इस बिल को सपोर्ट किया, इस पर विवेचना की। इससे एक आम सहमति बनती हुई दिख रही है।

महोदय, मैं इस बात के डिटेल् में नहीं जाना चाहता हूँ कि यह बिल क्या है और इसकी क्या overall significance है, चूँकि इसको काफी हद तक माननीय वित्त मंत्री जी ने भी बताया है और दूसरे साथियों ने भी बताया है। लेकिन फिर भी कुछ ऐसी बातें हैं, जिनकी मैं चर्चा करना चाहूँगा। माननीय संस्थाओं द्वारा यह बताया गया है कि इस बिल के, इस कानून के और इस संविधान संशोधन के पश्चात् 0.9 परसेंट से 1.7 परसेंट का GDP gain होगा और एक्सपोर्ट में 3.2 परसेंट से लेकर 6.3 परसेंट की बढ़ोतरी की सम्भावना है और साथ ही साथ इम्पोर्ट में भी कुछ बढ़ोतरी की सम्भावना है। यह हमारे प्रधान मंत्री जी के 'मेक इन इंडिया' हेतु विदेशियों को भी निवेश हेतु आमंत्रण देगा और लुभाएगा। इन रिपोर्टों में यह भी कहा गया कि कुछ सेक्टर्स में दाम में बढ़ोतरी होगी और यह भी तथ्य है कि तत्काल सेवा की दरों में कुछ वृद्धि होगी, लेकिन यह भी माना जाता है कि कुछ दिनों बाद इसमें कुछ कमी भी आएगी। ये बदलाव उत्पादन को प्रोत्साहित करेंगे और GDP यानी सकल घरेलू उत्पाद और निर्यात को भी प्रोत्साहन प्रदान करेंगे।

Sir, this would enhance economic activity, redress and will help the factors of production i.e., land labour and capital. GST हमारे देश में कई टैक्स नीतियों में परिवर्तन लाएगा और काम करने के तरीकों में भी मूलभूत बदलाव आएँगे। उदाहरण के तौर पर, जैसे मेर साथी संचेती जी ने कहा कि अपने धंधे को ईमानदारी से करें, ऐसी प्रवृत्ति बढ़ेगी। कुछ बातें मैं स्पष्ट रूप से mention

[श्री महेश पोदार]

करना चाहूंगा, जिनसे trade and industry को फायदा होगा, लोगों को फायदा होगा और economy को भी फायदा होगा। यह तो तथ्य है और मेरे ख्याल से सभी वक्ताओं ने इस बात को माना है कि यह cost of production को कम करेगा, जिससे हम देश के अन्दर या विदेशों में भी अधिक सक्षम होंगे। The additional duty, CENVAT, Service Tax Surcharge, Customs, CVD, SAD ये सारी चीजें जो हम लोग अभी तक बेकार में झेलते आए हैं, बहुत सारे कानून, multiplicity of laws, multiplicity of taxing authorities, assessment system इन सारी चीजों को हम थोड़ा कम कर पाएँगे और यह एक बहुत बड़ी उपलब्धि होगी। ये सारी चीजें GST के दो heads में merge होंगी। This will help to simplify and synchronize the indirect tax regime in the country. अभी फिलहाल हर taxpayer को कम से कम 5 टैक्स कानूनों का पालन करना पड़ता है। इन 5 टैक्स कानूनों की वजह से यदि ये 2 हो जाएँगे, तो यह भी अपने आप में एक बहुत बड़ी उपलब्धि होगी और यह common market को बनाने में मदद करेगा। हम सब जानते हैं कि राज्यों के borders पर अनेक विवाद उत्पन्न होते हैं, जिनमें productivity और capital का भी काफी नुकसान होता है। ये विवाद लीगल विवाद के रूप में भी दिखते हैं। मुझे समझ में आता है कि ये विवाद अपने आप में काफी कम हो जाएँगे।

दूसरा, on the side of tax compliance, the GST will broaden the tax base. इसमें भी कोई शक नहीं कि जिस तरह से आज टेक्नोलॉजी का... This will be a technology-based taxation system. This is going to reach to the lowest level of taxation chain, i.e., consumer. So, this is bound to enhance the value-chain and tax base of the country. And, there will be an inbuilt mechanism so that it will incentivize tax compliance and one of them will be passing on the tax credit. Sir, I must mention that this is possible because of the new technology and IT infrastructure which this country has been witnessing since last few years. Gradually, this is becoming more and more strong, more and more reliable. Even in the remote places, now, you have the Internet connectivity 24x7. Thirdly, it will reduce the multiplicity of tax within the economy. This multiplicity has created a lot of disturbances in the business and व्यापार करने में या उद्योग करने में जो hidden cost होती है, यह उसको कम करने में मदद करेगी। The GST will be reformed across the States in the country. But what I understand is, there will be a narrow band of taxes, जिसमें सारे स्टेट्स involve होंगे और मुझे ऐसा लगता है कि this is like something taking सबका साथ। हम सारे राज्यों को साथ में लेकर, एक सूत्र में बांध करके आगे बढ़ेंगे। This is something very, very positive thing that is happening. As a nation, not only for defence and other things, but for the taxation also we will be talking like a nation. Many speakers have mentioned about the cascading effects of tax on tax. यह तो fact है कि ultimately consumers को टैक्स के ऊपर भी टैक्स देना पड़ता है और वह पैसा consumer को ही देना पड़ता है। अगर हम इसको करेंगे, तो मुझे लगता है कि इसमें हमें कुछ रिलीफ जरूर मिलेगा और दाम कम करने में मदद मिलेगी।

सर, हमारे देश में एक निशान है, एक विधान है, एक संविधान है, तो हम एक कराधान में कितनी और देरी करेंगे? मुझे लगता है कि समय आ गया है कि सारे देश में हम एक कराधान की पॉलिसी को follow करें। एक निशान, एक विधान और एक कराधान।

सर, इसमें कुछ दिक्कतें आएंगी, but this will change the way we do the business. But, at the same time, we face a lot of problems and now हमें यह मान कर चलना पड़ेगा कि इसमें सबको साथ लेना पड़ेगा और सबको विश्वास में लेना पड़ेगा। 2003 में केलकर समिति ने सिफारिश की थी, फिर यूपीए ने इसमें काफी प्रयास किए और आज 2016 में मुझे गर्व है कि मैं भी इस नीति के निर्धारण का एक हिस्सा बन रहा हूँ।

सर, अंत में जो दिक्कतें संभावित हैं, मैं उनके बारे में कुछ शेयर करना चाहता हूँ। Fine और legal implications के बारे में कुछ आशंकाएं हैं। मुझे बताया गया है कि इसमें सजा और फाइन काफी कड़े हैं। चूंकि यह नया कानून होगा, हमने उस समय को भी देखा है, जब कि हम वेट के कानून से उलझ रहे थे, उस समय भी बहुत सारे विवाद उत्पन्न हुए थे। यह इतना बड़ा कानून है, सारे देश के लिए यह कानून है और इसमें सारे राज्यों के टैक्स से संबंधित सारे कानून भी involve होंगे, तो यह बिल्कुल मान कर चलना पड़ेगा कि इससे बहुत सारे विवाद, बहुत सारे confusions होंगे। **...(समय की घंटी)...** यदि हम उनके कारण लोगों को penalise करेंगे, तो इससे लोगों में अविश्वास का माहौल पैदा होगा। अतः सरकार से गुजारिश होगी, I request that some scope of correction should be there. यदि किसी ने गलती की है, तो कम से कम शुरुआत के दिनों में हमें सहानुभूतिपूर्वक अप्रोच लेकर उन्हें अपनी गलती सुधारने का मौका देना चाहिए। दूसरा यह है कि majority of law-makers are on board in the making of this legislation. इसमें कोई शक नहीं है, लेकिन टैक्सपेयर्स और टैक्स कलेक्टरों को भी हम अपने साथ लेकर चलेंगे। तीसरी बात यह है कि at least कुछ समय तक हमें 24x7 या daily basis पर कोई consultative committee या कोई सुधारकारी समिति होनी चाहिए ताकि समस्याओं को दूर किया जा सके।

सर, कौटिल्य जी ने कहा है:-

"प्रजा के सुख में राजा का सुख है,

प्रजा के हित में उसका हित है।

राजा का अपना प्रिय (स्वार्थ) कुछ नहीं है,

जो प्रजा का प्रिय है, वही राजा का प्रिय है।"

मैं समझता हूँ कि इस बदलाव का सारा देश स्वागत करेगा, धन्यवाद।

SHRI V. VIJAYASAI REDDY (Andhra Pradesh): Hon. Deputy Chairman, Sir, I, on behalf of my party and the President of my Party, Shri Y.S. Jaganmohan Reddy, compliment the hon. Finance Minister for bringing in this 122nd Constitutional (Amendment) Bill, which we consider as a game-changing reform for the Indian economy, by developing a

[Shri V. Vijayasai Reddy]

common Indian market and reducing the cascading effect of taxes at the cost of goods and services. It will have an impact on tax structure, tax incident, tax computation, tax payments, tax compliance and credit utilisation, leading to complete overhaul of indirect taxation. Therefore, we support the Constitution (One Hundred and Twenty-second Amendment) Bill, 2014. I wish to place my views on certain important issues before the hon. Finance Minister, and urge him to ponder over those issues and take appropriate decisions in this regard.

Sir, I draw the kind attention of the hon. Finance Minister, particularly, to clause 12, sub-clause 4(g) of the Amendment Bill, which says that the GST Council will make recommendations in so far as special provisions to all Special Category Status States are concerned. I request the hon. Finance Minister to include Andhra Pradesh also in the list of States under this category, that is, clause 12, sub-clause 4(g) of the Amendment Bill. It is required for two important reasons. One, the Finance Minister of Andhra Pradesh has categorically stated that for Andhra Pradesh, the revenue loss on account of implementation of this GST Bill would be ₹ 4,700 crores. If this is considered as a Special Category State, to some extent, this problem would be solved. Therefore, the loss on account of this would get reduced. Further, I draw the kind attention of the hon. Finance Minister to clause 19 of the Bill, which says that compensation to the States for the loss on account of implementation of this GST Bill would be made for the first five years. Sir, in the course of discussion, as I understand, it was mentioned that the compensation for the first three years would be 100 per cent, in the fourth year, it would be 50 per cent, and in the fifth year, it would be 25 per cent. It should not be the case, Sir. That is what I am saying.

SHRI ARUN JAITLEY: No, no.

SHRI V. VIJAYASAI REDDY: Please correct me if I am wrong. That is what some of the Members have expressed. It should not be the case. In fact, the compensation to the States should be like this. For the first five years, it should be full 100 per cent; in the sixth year, it should be 50 per cent; and, in the seventh year also, in case there is a loss to the State, it should be, at least, 25 per cent. That is our point of view.

The next point which I would like to bring to the notice of the hon. Finance Minister, through you, Sir, is, first of all, the loss arising on account of this implementation of GST has to be worked out, for which a methodology has to be stipulated, if not in the Act, in the Rules thereto. As was done in the case of Andhra Pradesh Reorganisation Act, in the case of GST also, the same should thing not be repeated. That is what our intention is. Sir, the

next point is, for creating the infrastructure, according to the Bill, a non-profit company under Section 125 of the Companies Act is to be incorporated which will provide the services. ...(*Time-bell rings*)... Two more points, Sir. The issues which others have not covered, I would be bringing them to the notice of the hon. Finance Minister, which are considered to be very important.

MR. DEPUTY CHAIRMAN: There is time constraint.

SHRI V. VIJAYASAI REDDY: I will complete it; two more minutes. Sir, according to the Bill, Section 125 Company would be incorporated and 30 per cent of the equity-holding would be held by the private sector banks. My question is, why private sector banks only, why not public sector banks also? Therefore, I request the hon. Finance Minister to consider including the public sector banks in this regard.

MR. DEPUTY CHAIRMAN: Okay.

SHRI V. VIJAYASAI REDDY: There are two more points, Sir. Under clause 12, sub-clause 5, the petroleum products and alcohol for human consumption are exempted. I request the hon. Finance Minister, through you, that even the electricity duty which is currently being charged by the States should also be exempted because most of the State Electricity Boards are incurring losses and the tariffs are exorbitantly high which are leading to the inflationary tendency in the economy. ...(*Time-bell rings*)...

MR. DEPUTY CHAIRMAN: Okay. That's all.

SHRI V. VIJAYASAI REDDY: One more point, Sir. Please. This is my last point.

Sir, the GST recognizes the services like advertisement, Internet services and what not — Twitter, Google, Facebook, WhatsApp and so many things. Therefore, the appropriate categorization is required. See, according to the debate, we have participated in the debate, there are three types of tariffs — last issue, Sir, - that are being proposed, *i.e.*, 14 per cent, 18 per cent and another is for the 'sin' goods which is likely to be 40 per cent according to the debate. According to us, there is absolutely no necessity, as rightly pointed out by the hon. Finance Minister, to include it in the Constitutional Bill as is being done right now. See, in the case of the Finance Act, every year when the Budget is presented before the Parliament, in case some variations or amendments are required in the rates, they can always be brought in the annual Finance Bill. ...(*Time-bell rings*)...

MR. DEPUTY CHAIRMAN: Okay.

SHRI V. VIJAYASAI REDDY: Sir, the final point.

MR. DEPUTY CHAIRMAN: How many final points!

SHRI V. VIJAYASAI REDDY: Sir, my last point is about the redressal mechanism, resolution mechanism. Sir, as rightly pointed out by the hon. Finance Minister, in case some disputes arise out of any issue, those are required to be solved, to the extent possible, within the National Council itself, the GST Council itself. In case a situation arises and the courts have to be approached, then that should be seen as a last resort. Thank you very much, Sir.

MR. DEPUTY CHAIRMAN: Shri Rajeev Gowda.

PROF. M.V. RAJEEV GOWDA (Karnataka): Thank you, Sir, for giving me this opportunity. It is an honour to be able to speak on the 122nd Constitutional Amendment Bill.

MR. DEPUTY CHAIRMAN: But keep in mind the time constraint.

PROF. M.V. RAJEEV GOWDA: Happily, Sir. When we started this debate, it was so touching to see Dr. Manmohan Singh right there in the first row and Mr. P. Chidambaram right here. This is the 25th Anniversary of India's historic reforms, liberalization; and their presence here gave us that continuity and told us about how reforms are a continuous process. Well, this reform was something that the Congress Government, the UPA, tried to usher in many, many years ago now and it has taken a long time and two different regimes to ultimately bring this Constitutional Amendment, the GST Bill to fruition. Sir, when we think about some of the issues that delayed the passage, I will not dwell what happened when we were in power, in the last couple of years, the Congress Party has spent a lot of effort trying to improve this Bill and make it as effective and perfect as possible.

Sir, I will only address that one issue of cap on the GST rates. Sir, everyone is focussing on 18 per cent. We are already at 15.5 per cent, which is, as Shri Chidambaram pointed out, the revenue-neutral rate that has been mentioned as appropriate by the Chief Economic Advisor in that report. Essentially, if we go ahead and add to the taxation, it will be absolutely inflationary and regressive. These two points bear reiteration. We cannot build a nation by breaking the backs of the poor of this country. The backs will be broken by a higher service tax, by a higher GST. The backs will be broken by the inflation which also will come with that. That is something that we must keep in mind. The service sector is the sector that is growing the fastest and we should do whatever we can to ensure that it continues to grow without burdening it with higher tax rates.

Sir, let me continue and point out that the Finance Minister is very proud of his commitment to fiscal rectitude. We have the Fiscal Responsibility and Budget Management Act that focusses on the 'spend' side. Fiscal Policy is tax-and-spend. Today, we are on tax. Why can't we have a cap of 18 per cent, which is accepted and put into the GST Bill, and ensure that we maintain this fiscal rectitude as we go forward?

Sir, I would like to address two or three issues that have come up, or have not come up. One is this issue of dual control. Now, in the last week's meeting of the Empowered Committee, there was a decision to leave the administration of small taxpayers to the State Government. The reports indicate that the cap is being kept at a turnover of ₹ 1.5 crore. So, I would actually suggest that you go up to ₹ 5 crore, so that the small taxpayer is not burdened with having to juggle the Central Government and the State Government tax authorities.

Sir, similarly, some of the other issues that came up had to do with urban India, local bodies and their loss of revenues. Shri Pradeep Bhattacharya, my senior colleague, raised the point about State Finance Commissions, asking whether they were effective or not. So, this whole area is still very murky. Much more needs to be done to resolve the contradictions and the challenges that are faced by urban India, by local bodies, when their revenue sources would dry up as a result of the GST.

Sir, one point that nobody seems to have focussed on is the administrative reforms that are needed after the GST is rolled out. Today, we have the Indian Revenue Service, which deals with Excise, another with Customs and another with something else. And going forward, we may need a GST Service, we may need some kind of a reorganization, a whole bunch of newly trained people focussed on the new digital backbone that has been established.

Sir, I am mindful of the time. I want to focus on one last point. This has to do with e-commerce. I come from Bangalore, which is at the cutting edge of digital technology, of the e-commerce revolution, etc. Sir, e-commerce is a platform that is giving us opportunities. Thanks to the mobile phone, the smart phone that is in people's hands, in every village people are able to purchase the same goods and services that you and I could purchase in urban India. This is something that must be encouraged. There is a lot of ambiguity in what constitutes a good or a service in the electronic digital domain, and much more needs to be done in terms of bringing clarity there. Sir, the tax at source, which applies in that context, would really hurt the small seller who also tries to use e-commerce platforms to try and reach a bigger platform, a bigger market. There is this whole issue of who is a platform, who is an aggregator - they are all adding value. They are changing the

[Prof. M. V. Rajeev Gowda]

way the economics of various sectors are actually evolving. We need to pay attention to the fact that these need to be nurtured rather than hampered in their progress.

Finally, Sir, I would like to argue that there is so much more to be done on the part of the Government in terms of reassuring us that the commitments that have been made outside will also be honoured in the GST Bill going forward. I reiterate the demand of our senior colleague, Shri P. Chidambaram, that we need assurances on the floor of the House that the GST Bill will incorporate the cap, it will come in as a financial Bill rather than a Money Bill and that the Rajya Sabha will have full say in helping to evolve India's tax administration system, in the spirit of a united common market within India, in the spirit of ensuring better tax compliance and in the spirit of ensuring that the economy grows and revenue increases and the country prospers without hampering the common man.

Thank you very much.

MR. DEPUTY CHAIRMAN: Thank you for confining to the time allotted to you. Thank you very much. That is great. Now, Shri T.K.S. Elangovan; your time is also five minutes.

SHRI T.K.S. ELANGO VAN (Tamil Nadu): Mr. Deputy Chairman, Sir, this Bill has been discussed in both the Houses of Parliament for the past ten years. It was the worry and concern of the political parties earlier that the State Governments' powers and financial independence could be curbed. It is now, after ten years, that it has become a matter concerning stakeholders like the manufacturers, the traders and the consumers. Now, they are worried; they want the Bill to be introduced and passed. So, the situation has changed. At the same time, this has an impact on the powers of State Governments in having their say in their finances and in having control over their finances. But, still, we work for the people. The stakeholders, the traders, the consumers and the manufacturers are the people for whom this Parliament works and the State Legislatures work. We have to accept the facts. At the same time, there are losses to States. For instance, my State, Tamil Nadu, has a huge borrowing of about more than ₹ 2 lakh crores. So, it should not be further impinged by reduction in the tax resources. So, the compensation for loss for the first five years should be 100 per cent, but it is not mentioned here. We have given certain amendments. Some of the amendments were accepted but certain other amendments were not accepted. It should be 100 per cent compensation. This Bill says, '...such a period which may extend to five years'. Instead it should say, 'for a period not less than five years'. If in the sixth year also the State Government suffers a loss, the Central Government should compensate that loss also. So, the wordings should be 'for

not less than five years' and 100 per cent compensation should be paid by the Centre. Further, there should be a mechanism for paying compensation, which should be fair and transparent, so that the States will have a trust on the Government of India. Sir, the other subject, which we have proposed or my hon. colleague or group leader, Shrimati Kanimozhi has proposed, is to include tobacco and tobacco products in the exemption category. But this Bill has not included tobacco and tobacco products. It has only included alcohol and liquor for human consumption. Tobacco and tobacco products should also be included in this Bill. Our concern is that there should be a fair and transparent mechanism to assess the compensation and payment of compensation. Finally, Sir, this should not be considered a Money Bill because a Bill should be considered a Money Bill on its merit, not on the strength of this House. So, please, do not take such a step to consider GST Bill a Money Bill, otherwise this House would not have an opportunity to discuss the impact of this Bill. With these words, I support the Bill.

श्री उपसभापति: श्री नरेन्द्र बुढानिया जी। आपका बोलने का टाइम भी पांच मिनट है।

श्री नरेन्द्र बुढानिया (राजस्थान): उपसभापति जी, सरकार आज जिस बिल को लेकर आई है, यह बिल मूलतः कांग्रेस का बिल है। जब कांग्रेस इस बिल को लेकर आई थी, तब इस बिल का वर्तमान सरकार की पार्टी ने बड़ा भारी विरोध किया था।

उपसभापति महोदय, जब यूपीए सरकार ने इस बिल की कल्पना की, जब यूपीए सरकार इस बिल को लेकर आई, तब गुजरात के मुख्य मंत्री, वर्तमान के प्रधान मंत्री ने इस बिल को राष्ट्रहित के विरुद्ध बताया, संघ राज्य का विरोधी बताया और इस बिल का भारी विरोध किया। आज वही गुजरात के मुख्य मंत्री, जो देश के प्रधान मंत्री बन गए हैं, आज वे उपदेश दे रहे हैं कि ये बिल राष्ट्रहित में है।

[उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय) पीठासीन हुए]

उपसभाध्यक्ष महोदय, हम बड़ी विनम्रता से कहना चाहते हैं कि इस बिल का विरोध करने वाले प्रधान मंत्री जी इस सदन में आएँ और इस देश से माफ़ी मांगें। यदि उनमें यह साहस नहीं है, तो जेटली साहब, हम आपसे भी काम चला लेंगे। आप हमारे सदन के नेता हैं, बड़े सीनियर नेता हैं, आप भी माफ़ी मांगेंगे, तो हम मान लेंगे, पूरा देश मान लेगा। महोदय, इस बिल को लेकर कांग्रेस पार्टी की कई चिंताएँ थी, कई सुझाव थे। सरकार ने इन सुझावों को माना और मानकर यह संविधान संशोधन बिल लेकर आई। हम इससे संतुष्ट हैं। महोदय, मैं यह बताना चाहता हूँ कि कांग्रेस पार्टी हमेशा देश के कल्याण के लिए और देश की प्रगति के लिए काम करती रही है। आज आप इस बिल को लेकर आए हैं, क्या ये कांग्रेस पार्टी का परिणाम नहीं है कि आप सत्यता के रास्ते पर आए हैं? आपको इस सत्यता के रास्ते पर आने के लिए कांग्रेस ने मजबूर किया है।

महोदय, मैं सरकार से एक ही उम्मीद करता हूँ कि जब यह बिल पास हो, तो इसके क्रियान्वयन को ईमानदारी से करें। इसमें पारदर्शिता होनी चाहिए। यदि इसमें ईमानदारी नहीं होगी, पारदर्शिता नहीं होगी और ये सदन को साथ लेकर नहीं चले, तो मैं यह बताना चाहता हूँ कि कांग्रेस पार्टी सही

[श्री नरेन्द्र बुढानिया]

रास्ते पर लाने का काम फिर करेगी। आज मेरे दिल में एक शंका है, एक प्रश्न है कि चार साल तक इस बिल का भारी विरोध किया और आज जेटली जी कहते हैं कि इस बिल के पास होने से देश का डेढ़ से दो परसेंट जीडीपी बढ़ेगा। मेरे मन में यह प्रश्न है और मैं कहना चाहता हूँ कि यदि आप 4 साल, 18 महीने पहले समर्थन करते और इस देश के हित में इस बिल को पास करते, तो देश की जीडीपी क्या होती? आज हमारा नक्शा क्या होता, यह मैं जानना चाहता हूँ।

महोदय, मेरे दिमाग में और भी बहुत सी चीज़ें हैं तथा मैं यहां टेक्नीकल चीज़ों में नहीं जाना चाहता हूँ, क्योंकि मेरे पास समय बहुत कम है। मैं कहना चाहता हूँ कि मैं एक छोटे से कस्बे के छोटे से गांव से आया हूँ। मेरे मन में यह चिंता है कि लोकल बॉडीज़ का क्या होगा? आपने इसका कोई प्रावधान नहीं किया है और न ही आपने कोई चीज़ स्पष्ट की है। जो लोकल बॉडीज़ हैं, जब वे GST में आ जाएंगी, तो उनकी भरपाई कौन करेगा? आप कहेंगे कि स्टेट करेगी, लेकिन स्टेट ईमानदारी से करेगी, इसका कोई जिक्र नहीं है। वह ईमानदारी से क्यों करेगी? किसी स्टेट में लोकल बॉडीज़ के खिलाफ पोलिटिकल पार्टी की सरकार है, तो इससे उनमें झगड़े बढ़ेंगे। जब उनमें झगड़े बढ़ेंगे, तो उनका कौन समाधान करेगा?

महोदय, आज मेरे सामने ये इस प्रकार की कुछ शंकाएं हैं। मैं यह कहना चाहता हूँ कि जो आप कर वसूल कर रहे हैं, उसका बंटवारा कैसे होगा? मैं आपको एक छोटा सा उदाहरण देना चाहता हूँ। मैं एक छोटी सी ग्राम पंचायत से आया हूँ। यदि हम ग्राम पंचायत के अंदर गांव के सभी लोगों से पैसा इकट्ठा करेंगे, तो वह पैसा कहां जाएगा, उसको कहां रखेंगे और उसका सही ढंग से बंटवारा कैसे करेंगे? मेरे मन में यह प्रश्न है। उस पैसे का बंटवारा सही ढंग से हो और जल्दी हो।

मेरे सामने दूसरी बात यह है कि आज जो स्थितियां पैदा हो रही हैं और लग रहा है स्टेट आपके सामने भीख का कटोरा लेकर खड़ी होंगी। ...**(समय की घंटी)**... देश में प्राकृतिक आपदा आ गई तो क्या करेंगे, उस प्रदेश की कैसे मदद होगी, आपको यह बताना चाहिए।

महोदय, आपने घंटी बजाई है, लेकिन मेरे मन में एक बात है। ...**(व्यवधान)**...

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): क्योंकि आपके डिप्टी लीडर को भी बोलना है।

श्री नरेन्द्र बुढानिया: आप हमारे पुराने साथी हैं, मैं आपका आदर करता हूँ।

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): जब चेयर पर बैठते हैं, तो यह सब भूल जाइए।

श्री नरेन्द्र बुढानिया: सर, आज देश जानना चाहता है कि आप कर की मानक दर क्या रखेंगे? यह सबसे बड़ा प्रश्न है और आपके सलाहकारों ने भी अपनी कुछ बातें रखी हैं, लेकिन हाउस के बाहर भी हमने आप से कुछ बातें सुनी हैं और अखबारों में भी पढ़ी हैं कि आप 18 परसेंट रखने वाले हैं। यदि आप इसे 18 परसेंट रखने वाले हैं, तो मैं समझता हूँ कि देश के साथ कुछ न्याय होगा, लेकिन यदि आप 18 परसेंट से बदलते हैं और इस से आगे बढ़ते हैं, तो यह देश गरीब लोगों के साथ अन्याय होगा।

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): अब समाप्त कीजिए।

श्री नरेन्द्र बुढानिया: मैं जानना चाहूंगा कि आप इस अन्याय की भरपाई कैसे करेंगे? महोदय, आज देश में टैक्स कौन देता है? आज देश का गरीब आदमी टैक्स देता है, मध्यम वर्ग का आदमी टैक्स देता है। मैं उन लोगों की बात नहीं करता जो टैक्स की चोरी करते हैं, लेकिन साधारण व्यक्ति, गरीब व्यक्ति टैक्स देता है, तो वह रिलीफ भी चाहता है।

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): धन्यवाद।

श्री नरेन्द्र बुढानिया: अंत में मैं इतना ही कहना चाहूंगा कि आप यह जो जीएसटी बिल लेकर आए हैं, क्या इस बिल में आम वस्तुओं के भाव घटेंगे या भाव बढ़ेंगे? महोदय, जो बातें कांग्रेस पार्टी ने रखीं, जो बातें हमारे युवा नेता राहुल गांधी जी ने रखीं, उन बातों पर विचार कर आप सर्व-सम्मति से यह बिल लेकर आए हैं। मैं राहुल गांधी जी को धन्यवाद देना चाहता हूँ और इस बिल का समर्थन करता हूँ।

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): धन्यवाद। श्री अनिल देसाई।

SHRI ANIL DESAI (Maharashtra): Mr. Vice-Chairman, Sir, I thank you for giving me the opportunity to speak on the Goods and Services Tax Bill, 2014.

Sir, hon. Finance Minister has tabled a historic Bill for its passage in this august House. It is a Bill which will transform the economic scenario in the country. It is termed to be a game-changer in the indirect tax structure of the nation. Sir, as of now, the multiplicity of taxes at the State and the Central levels has resulted in complex indirect structure with hidden costs for the trade and industry. As a matter of fact, there is no uniformity in tax rates and the structure across the States. There is tax on tax. In fact, no credit of excise duty or service tax paid at the stage of manufacturing is available to the traders while paying State level taxes like Sales Tax or VAT. Moreover, no credit of State tax paid in one State could be availed of in other States. Consequently, the prices of goods and services are artificially inflated, and, resultantly, the common man or the consumer is affected. I hope that with the enactment of the GST Bill, above-stated complexities will be resolved to the satisfaction of all the States.

The Constitution (122nd Amendment) Bill, 2014 was passed by the Lok Sabha on 6th May, 2015 and the said Bill, on a motion moved by the hon. Finance Minister, was referred to the Select Committee for examination. The Select Committee submitted its report in the last Monsoon Session. I was also a Member of that Select Committee. The Select Committee while framing the specific and general recommendations on the Bill has duly taken into consideration the suggestions made by the State Governments, experts and other stakeholders, and, of course, the Department of Revenue.

[Shri Anil Desai]

Many political parties had expressed their reservations on certain provisions in the Bill such as constitutional cap on the rate of GST; scrapping of one per cent additional tax on inter-State transactions to compensate manufacturing States; hundred per cent compensation to the States for the loss of revenue in the first five years of implementation of GST; and, Independent Dispute Resolution Mechanism. While addressing these issues, the NDA Government promised to do away with one per cent additional tax on inter-State transactions to avoid cascading effects of taxation. As demanded by majority of the States, the NDA Government should give more weightage to the States *vis-a-vis* the Centre in the Dispute Resolution Mechanism.

Sir, with the GST on the scene, my State, Maharashtra, stands to lose revenue of around ₹ 14,000 - 15,000 crore, and, I think, the Centre is committed to compensate that loss of revenue to my State. Sir, in this context, I would state that the spirit of cooperative federalism needs to be taken care of because with the introduction of the GST, most of the taxes and the rights of the States would be subsumed in the GST and the States would not be left with maneuvering room to generate their revenue elsewhere, as the rights, which are existing now, will not be there. Sir, now I would like to highlight the issue of the Mumbai Municipal Corporation, the biggest urban local body in the country with a whopping annual budget of around ₹ 40,000 crores. With the implementation of the GST Bill, Entry 52 and Entry 55 of List-II in the State List stand to be subsumed under the GST. Entry 52 stands for taxes on the entry of goods into a local area for consumption, use or sale therein; and Entry 55 stands for taxes on advertisements other than advertisements published in newspapers.

Sir, the Municipal Corporation of Mumbai makes more than ₹ 7,000 crores annually out of octroi collection. In the year 2014-15, crude prices were low to the tune of 36 per cent and in the financial year 2015-16, it fell by 32 per cent. Otherwise, this revenue of ₹ 7,000 crores annually, which the Municipal Corporation of Mumbai made, would have been ₹ 8,000 crores or so. Sir, with the implementation of the GST, this revenue would be subsumed under the State GST. Mumbai being the financial capital of India and the capital city of Maharashtra is a world-renowned business hub. It is a fact that Mumbai has contributed every year by way of maximum revenue of taxes to the Centre and hardly anything comes in return to Mumbai. Despite it, these ₹ 7,000 crores, which comes by way of octroi are literally spent on developmental programmes in the city of Mumbai. Today, the Mumbai Municipal Corporation gives around 800 litres free water per person. 7,000 buses are plying on 400 routes in Mumbai. Education in different languages is given to

poor people of the city. Health care is taken care of at affordable rates. There are projects like Middle Vaitarna, which is a very big reservoir built by the Municipal Corporation, to take care of water shortage. Water shortage is not felt by the people of Mumbai.

With the deletion of Entry 52 and Entry 55, there will be severe dent on the finances of the Corporation, and, therefore, it will adversely affect the development projects in the city. The development of the city would come to a standstill which will reflect badly not only on the image of Mumbai, but it will also have ramifications for the State and for the country. ...*(Time-bell rings)*...

Sir, give me just two minutes. I will conclude.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Take only one minute.

SHRI ANIL DESAI: Sir, the Mumbai Municipal Corporation generates octroi collection of Rs. 17 crore a day, and that amount is spent on a regular basis on various expenditure accounts and other overheads. The hon. Finance Minister should ensure that the Mumbai Municipal Corporation is compensated towards revenue loss of octroi with an annual accretion of around 10 per cent towards the buoyancy in taxes. The hon. Finance Minister should also ensure that the quantum of amount due to the Corporation should not be going to the State corpus. There has to be a distinct provision in the GST legislation itself in regard to the funds earmarked for Mumbai Municipal Corporation.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Please conclude.

SHRI ANIL DESAI: The said funds need to be devolved directly from Centre to the Mumbai Municipal Corporation on a monthly basis to enable the Corporation to run its state of affairs smoothly.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Please conclude. Now, Shri Naresh Gujral.

SHRI ANIL DESAI: Sir, I am making the last point.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): No, no.

SHRI ANIL DESAI: Sir, like the recommendations made by the Fourteenth Finance Commission - the hon. Finance Minister may throw more light on it -- regarding devolving funds from the Centre directly to *Gram Sabhas* to take care of their developmental activities, unless this mechanism of direct transfer of funds from Centre to ...*(Interruptions)*...

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Now, Shri Naresh Gujral.

SHRI ANIL DESAI: Sir, just one second.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): I have called your name, Mr. Gujral. Please speak.

SHRI ANIL DESAI: Sir, I am making the last point.

Sir, unless this mechanism of direct transfer of devolution of funds from Centre to Mumbai Municipal Corporation is made or coming in the legislation itself, it will be a very bad situation and the Corporation which is cash-rich as of day ...*(Interruptions)*..., will have to go with the begging bowls to the State and with that, the entire activity ...*(Interruptions)*...

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Shri Naresh Gujral. I have called you thrice. ...*(Interruptions)*... I will switch over to the other speaker. ...*(Interruptions)*... If you don't speak, I will switch over to the next speaker. ...*(Interruptions)*...

SHRI ANIL DESAI: I urge upon the Finance Minister to take care of this issue. ...*(Interruptions)*... Thank you, Sir.

SHRI NARESH GUJRAL (Punjab): Sir, the Indian Constitution, by which we all swear, has been amended 121 times since its inception. However, this is the first time that we are going to usher in an economic Constitution Amendment. The GST Bill, which has been hanging fire for almost a decade, will totally transform the Indian economy just as abolition of the license quota raj did in 1991. Incidentally, and, very significantly, both are the brainchild of Dr. Manmohan Singh and I feel that he deserves the nation's applause and a debt of gratitude.

Sir, 69 years after India unified politically, we will finally have a unified market and a uniform tax regime where there will be a free flow of goods and services within the country on the lines of the European Common Market. This Bill will result in much greater compliance and to a large extent help in the elimination of black money in this country. I know that certain States will suffer in the beginning. My State will also suffer but I do know that Punjab is a high consuming State; so, eventually, we will benefit a lot when the compliance is better.

Sir, with the passage of this Bill, tax would be payable only on value added at each

stage of output and input tax credit would be available automatically for taxes paid. This would create an element of self-policing at every stage as it would be in the interest of the stakeholders to ensure that the tax chain is maintained. The removal of the State and city toll barriers will result in free flow of inter-State traffic. Long lines of trucks that we see on our borders would be a thing of the past. Businessmen will not have to run from one State to another for VAT registration and claiming of VAT, which would lead to huge ease of doing business in the country.

Sir, while goods like alcohol and tobacco would remain out of the GST ambit, and rightly so, we need to have a zero tax base for essential items, especially, food items. For the time being, petroleum and petroleum products and electricity etc. are out of the GST ambit. But I am sure, as time goes by and GST regime becomes more successful, all stakeholders will agree and this would also be included.

Sir, there is one major lacuna in the Bill. Input tax credit on capital goods will not be made available on many sectors like transportation, construction and infrastructure. I would like to have some clarification from the hon. Finance Minister on that because this has been widely reported. If that is so, this would make India a high cost economy. I would like to have one more clarification from the hon. Finance Minister. Certain States were given tax concessions and companies that set up businesses there, do not have to pay excise or any other tax. What would be the status of those companies once the GST regime comes into play?

Sir, the Congress Party had raised many objections to many Clauses of this Bill and some of their concerns were totally justified. But I disagree with my friends in the Congress on enshrining the rate in the Constitution because in case of a national calamity, we cannot keep on amending the Constitution time and again.

I would like to point out one more thing that high taxes never fetch votes. So, it does not suit any regime to put high taxes. Today, they are in power, tomorrow you may be in power. ...*(Interruptions)*...

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): No, no. Please continue. ...*(Interruptions)*...

SHRI NARESH GUJRAL: But, I feel, ...*(Interruptions)*... I was looking at you -The Third Front. But, I feel, that. ...*(Interruptions)*...

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Please do not waste your time. The GST has to be revenue neutral. Of course, the rates would be

[Shri Sukhendu Sekhar Roy]

worked out by the experts, but, eventually, I am certain, as there is more compliance, it will see a downward trend. Sir, this is like mobile telephony. If you remember, when mobile telephones came into being, average per minute rate used to be ₹ 5-6-7. ...*(Interruptions)*... Maybe, ₹ 15. And now it has come to a few paise. It is primarily because the base expanded. Once the base expands, once there is more compliance, I am certain that the hon. Finance Minister will start reducing the rates even further.

Sir, when it comes to Disputes Redressal Mechanism between States, I feel it is not wise to have the courts intervene. In any case, I look at it differently. There are brilliant lawyers; some go to the courts, some come here and others go to State politics. Many of them were Finance Ministers, they are Finance Ministers here, and some are Finance Ministers in the States. How do we presume that those lawyers, who went to the courts, have more wisdom than those lawyers who came here? So, I think, we should leave it to them. And I am sure ...*(Interruptions)*...

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): I am afraid, your time is over. ...*(Interruptions)*...

SHRI NARESH GUJRAL: Sir, I will take only one minute. Brexit, according to all exports, is going to adversely impact the global growth. Our exports, especially, the labour-intensive exports are suffering. We need to create jobs and this is one way jobs are going to be created. That is why it is important that we all support it fully.

Sir, in the end, I would say, hon. Finance Minister, I know that you will have to face many challenges going ahead. This is a historic Bill, but, there is an old saying that no sailor ever won laurels on calm seas. ...*(Interruptions)*...

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Your time is over.

SHRI NARESH GUJRAL: Sir, let me finish. I will take only thirty seconds. While I wish the hon. Finance Minister all the luck, I commend him for his persistence, perseverance, his flexibility and his ability to carry all sides of the House with him on this Bill. Thank you very much.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Now, Shri D. Raja.

SHRI D. RAJA (Tamil Nadu): Sir, I had the opportunity to work in the Select

Committee, which scrutinized this Bill in detail. We, two Left Members, had given the dissent note which is part of the report given by the Select Committee. Sir, today, I was delighted to hear Mr. Chidambaram, telling the Government that this GST regime should not go in favour of corporate houses, but, it should be in favour of the people. I wish the Congress Party continues to review its own economic policies in the interest of the people. Having said that, Sir, the Finance Minister presented the Bill; the former Finance Minister spoke on this Bill. Several colleagues have spoken on this Bill till now, but, we are yet to understand as to what would be the future because the whole effort is to create a pan-Indian common economic zone or market. Thereby, we are going to enter into a terrain which is, really, unknown terrain. We are not very clear as to what the consequences will be. India is a very diverse country. We have uneven economic development and uneven regional development. You are going to create a common market. People are the producers of goods and, in fact, they are also the service providers. By people, I mean the working people. Their interest should be kept in mind. In the Select Committee, there were several issues. There were several contentious issues such as whether we can go for 18 per cent cap. That was one of the most contentious issues. It has been asked repeatedly whether in the Constitution (Amendment) Bill, it is proper to put a cap. On the other hand, it is to ensure that the indirect-tax does not go more and more regressive and adversely affect the people. They are real taxpayers that way. They are not tax evaders. So, how will you protect the interest of the taxpayers, that is, the people? There the Finance Minister will have to explain further what this issue is.

The other issue is how to maintain the fiscal federal structure. The States are having an apprehension. I think, it is a very genuine apprehension. With this Bill, their rights will be curbed. Their fiscal autonomy will be taken away. There will not be any flexibility in the hands of the State Governments to plan out their finances. In the same way, the question of local body institutions came up. Now, it is for the State Governments to plan out how to finance the local body institutions. So, the State Governments must have that fiscal autonomy and fiscal powers. The Finance Minister will have to explain this further how he is going to do that.

The other issue is about the GST Council. In my dissent note also I said that it is in favour of the Union Government. In fact, I myself wanted the weightage should be one-fourth for the Central Government and three-fourth for the States put together. The Finance Minister will have to explain how he is going to do this because fiscal federalism is very important. I am not going to discuss what happened in other countries after the GST was passed and how it led to political fallout and the defeats of the Governments of the day. I am not going into those issues. I am concerned with India as a diverse country.

[Shri D. Raja]

7.00 P.M.

When we move to new area, new tax regime, we will have to take the States' fears. States have real apprehension how the Centre is going to allay their fears and remove their apprehensions. The Finance Minister will have to explain about the composition of the GST Council.

Having said that, once this Bill is passed, you will have to bring the follow up Bills, the Central GST, the State GST and the integrated GST. Nobody knows what is going to be the content of these Bills, what would be their impact and implications. I am asking all the parties: are we clear what would be the content and what would be the implication? We are really entering into a new terrain and unknown terrain. As everybody has said, this is Parliament, Rajya Sabha is equally important. We will have to discuss all the issues related to this threadbare keeping the interests of the people in view. There, I think, the Finance Minister has consulted all the political parties. You also acknowledge that we are in a multiparty democracy. Every party is in power in some States. If that is your understanding, be more democratic, allow discussion in Rajya Sabha, do not bog down the discussion in the name of Money Bill and Finance Bills. We will discuss these Bills. After all, we are concerned of the future of the country and the people of the country. Our ideologies may differ but we keep on fighting.

I was delighted to hear my former Finance Minister, Mr. Chidambaram. He said, "It should not go in favour of the corporate houses, but in favour of the people." I wish the Congress Party continues to review its own policy in the interest of the people. The BJP also should take some lessons on what they are saying today.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): The Congress Party may take your advice outside. But please conclude.

SHRI D. RAJA: Now, I appeal to the hon. Finance Minister that he should explain all these contentious issues. Let him explain to the House the thinking of the Government on these issues.

श्री संजय राउत (महाराष्ट्र): डिप्टी चेयरमैन सर, लगभग 10-12 सालों का समय बीत गया है और आज जीएसटी विधेयक पारित होने जा रहा है। यह ऐतिहासिक घड़ी हो सकती है। मैं 10 साल की बात नहीं करने जा रहा हूँ, लेकिन दो साल से तो अपनी सरकार देश में चल रही है और फिर भी यह बिल लटक रहा था, लेकिन अब सटक गया है। आज सुबह जब मैं आज का अखबार पढ़ रहा था, तो मैंने देखा कि सभी का लगभग एक ही कहानी है कि यह बिल इसलिए आज पास होने जा रहा है, क्योंकि काफी हद तक कांग्रेस की माँगें माने जाने के बाद जीएसटी विधेयक को हरी झंडी मिली है।

कांग्रेस की क्या माँगें हैं, अगर कांग्रेस की माँगें कुछ हद तक पूरी होती हैं, तो हमारी क्यों नहीं होती? आप ज्यादा नहीं, थोड़ी-बहुत हमारी माँगें भी पूरी करिए। बात यह है कि हमारी बात तो बहुत छोटी है। इस विधेयक के बाद मुम्बई जैसे जो बड़े शहर हैं, मैं खास करके मुम्बई की बात करता हूँ। हमारी जो म्युनिसिपल कॉरपोरेशन है, उसका जो नुकसान हो रहा है, उसकी भरपाई कौन करेगा और वह कैसे होगा? इस मामले में एक्सपर्ट नहीं हूँ, लॉयर नहीं हूँ और मैं टैक्स मैनेजमेंट के बारे में ज्यादा जानता ही नहीं हूँ। लेकिन जिस जीएसटी को आप ऐतिहासिक बता रहे हैं, उस ऐतिहासिक जीएसटी से सबसे ज्यादा नुकसान मुम्बई शहर का हो रहा है। सरकार को जरूर फायदा हो गया होगा, स्टेट को फायदा होता है, सेंटर को फायदा होता है, लेकिन मुम्बई के लिए यह घाटे का सौदा है। वित्त मंत्री जी ने अपने opening remarks में कहा कि It is the best economic management. यह अच्छी बात है। हम इसका स्वागत करते हैं। आपने यह भी कहा कि it will increase the revenue of the Centre and of all the States. यह भी अच्छी बात है। लेकिन अपना revenue increase करने के लिए आपने मुम्बई का revenue खा लिया।

सर, BMC (Mumbai Municipal Corporation), यह भी अपने आपमें गवर्नमेंट है, सरकार है, एक स्टेट है। आपके लिए यह मायानगरी हो सकती है, लेकिन हमारे लिए माँ है। यह सिर्फ महाराष्ट्र की राजधानी ही नहीं है, बल्कि देश की financial capital भी है। अगर ऐसे शहरों में इस विधेयक से आर्थिक अराजकता आप पैदा करते हैं, तो हमारे लिए यह फायदे का सौदा नहीं है। वित्त मंत्री जी, मैं यह आपको बताना चाहता हूँ। तो सर, जरूर यहां octroi की बात हुई। Mumbai Municipal Corporation का एक सबसे बड़ा revenue source octroi है। यह तकरीबन 7,500 करोड़ सालाना है, जो बढ़ भी सकता है। तो 7,500 करोड़ कोई छोटी रकम नहीं है। जीएसटी के बाद यह octroi पूरी तरह से खत्म होगा और उसका नुकसान सिर्फ Corporation को नहीं, बल्कि आप सबको झेलना पड़ेगा, क्योंकि आप भी मुम्बई के निवासी हैं। यह हम सबको झेलना पड़ेगा। आज 7,500 करोड़ का जो नुकसान होगा, तो क्या आने वाले दिनों में, हमारा जो मेयर है, वह यहाँ आकर कटोरा लेकर खड़ा रहेगा और क्या वह मुख्य मंत्री के पास यह कहने जाएगा कि हमारी municipality नहीं चल रही है? हमारे यहाँ सबसे ज्यादा health services का ही बजट 3,500 करोड़ का है। हम मुम्बई में बेस्ट ट्रांसपोर्ट सर्विस देते हैं, एजुकेशन सर्विस देते हैं और अगर आप इसमें से हमारे 7 हजार करोड़ रुपए निकाल कर मुम्बई शहर को भिखारी बनाना चाहते हैं, तो मुझे लगता है कि हम आपका स्वागत जरूर करेंगे, लेकिन मुम्बई के ऊपर भी आपको ध्यान देना पड़ेगा। अगर आप मुम्बई को कमजोर बनाने का कोई काम कर रहे हैं, तो यह आपके लिए भी अच्छा नहीं है। मुम्बई जितनी मजबूत रहेगी, उतनी ही देश को ताकत मिलेगी, रेवेन्यू को ताकत मिलेगी। आप 100 स्मार्ट सिटीज़ बनाने की बात कर रहे हैं, आप बनाइए, लेकिन मुम्बई को जो स्मार्ट सिटी बनाया है, मुम्बई सुपर स्मार्ट सिटी है और मुम्बई की वजह से और सिटीज़ बनती हैं। हमने आपसे पैसा नहीं मांगा है कि हमको मुम्बई बनानी है। हम अपने आप अपना सोर्स बना लेते हैं। हमारा जो खर्चा है, हम अपने आप उठा लेते हैं। हम कभी यहां पर आकर मांगते नहीं हैं। मुम्बई ने देश को हमेशा दिया है। मैं आपको आंकड़े बताना चाहता हूँ। सर, कृपया आप bell मत दबाइए।

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): समय की पाबंदी है।

श्री संजय राउत: अगर आपको लगता है, bell दबाने की आपकी इच्छा हो, तो समझ लीजिए कि यह मेरी मेडन स्पीच है।

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): नहीं, नहीं, यह तो नहीं हो सकता है।

श्री संजय राउत: सर, देश के कुल इनकम टैक्स का 30 परसेंट से ज्यादा मुम्बई से आता है, 60 परसेंट से ज्यादा कस्टम ड्यूटी मुम्बई से आती है, 20 परसेंट सेन्ट्रल एक्साइज ड्यूटी मुम्बई से आती है, 40 परसेंट फॉरेन ट्रेड सेल्स टैक्स मुम्बई से मिलता है सेन्ट्रल गवर्नमेंट को। 40 हजार करोड़ रुपए से ज्यादा कॉरपोरेट टैक्स मुम्बई से सेन्ट्रल गवर्नमेंट को मिलता है। देश हमारा है। मुम्बई ने देश की जीडीपी में 278 बिलियन अमरिकन डॉलर का contribution 2015 में दिया है। यह मुम्बई का महत्व राष्ट्र निर्माण के लिए है, देश की अर्थव्यवस्था के लिए है। हम वहां पर सबको जो सर्विस देते हैं, इसलिए बड़े-बड़े कॉरपोरेट ऑफिस वहां बैठे हैं, चाहे बीकेसी हो, चाहे नरीमन प्वाइंट हो। जहां-जहां पर ऑफिसेज हैं, उनको सर्विस मुम्बई म्युनिसिपल कॉरपोरेशन देती है। उसके बदले में आप मुम्बई को क्या देते हैं? ...**(समय की घंटी)**...

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Please conclude.

श्री संजय राउत: सर ...**(व्यवधान)**...

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): No, I am sorry. Your time is over.

श्री संजय राउत: सर, मैं बार-बार नहीं बोलता हूँ। आज आप मेरा टाइम ओवर मत कीजिए। आप इसको मेरी मेडन स्पीच समझ लीजिए। ...**(व्यवधान)**...

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): नहीं, नहीं, मेडन स्पीच कैसे करेंगे?

श्री संजय राउत: सर, मुम्बई के कॉरपोरेशन के रेवेन्यू का जो मेन रास्ता है, उसी को आपने बंद कर दिया है। मुम्बई कॉरपोरेशन का जो इनकम है, वह octroi से है। अगर आप उसको बंद करेंगे, तो क्या हम हमारी सर्विस के लिए, सेवा के लिए लोगों के ऊपर टैक्स बढ़ाएंगे? हम मुम्बई में यह अच्छे दिन नहीं ला सकते हैं कि इस प्रकार से टैक्स बढ़ाया जाए और मुम्बई वालों पर ज्यादा बोझ डाला जाए। यह नहीं होगा।

मुम्बई में हमारे बहुत प्रोजेक्ट्स हैं, आज हम उनका budgetary provision नहीं कर सकते हैं, क्योंकि पैसे कम पड़ते हैं।

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): धन्यवाद, अब आप समाप्त कीजिए। ...**(व्यवधान)**...

श्री संजय राउत: सर, यह मेरी मेडन स्पीच है। No, no. This is my maiden speech.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): You cannot decide that.

श्री संजय राउत: सर, मैं लास्ट प्वाइंट बताना चाहता हूँ। मैं आपके माध्यम से सरकार को बताना चाहता हूँ कि octroi abolition का मामला सिर्फ आर्थिक मामलों से नहीं जुड़ा है, बल्कि यह नेशनल सिक्योरिटी से भी जुड़ा है, यह मुम्बई की सिक्योरिटी से भी जुड़ा है। मैं आपको बताना चाहता हूँ, यह सरकार को मालूम नहीं होगा। मुम्बई में चार main octroi check posts हैं, जहां से लाखों ट्रक्स और टेम्पोज मुम्बई में एंट्री करते हैं। ये चेक पोस्ट्स केवल octroi के लिहाज से महत्वपूर्ण नहीं हैं, बल्कि ये सिक्योरिटी स्कैनर्स हैं। इन चेक पोस्ट्स पर हर वाहन को रोका जाता है, इसलिए इन एंट्री पोस्ट्स से कोई गलत वाहन नहीं आ पाता है। ...**(समय की घंटी)**...

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): धन्यवाद। श्री राम कुमार कश्यप, आप बोलिए। Nothing will be go on record.

श्री संजय राउत: सर, यह मेरी मेडन स्पीच है। This is my maiden speech.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): How?

श्री संजय राउत: सर, यह मेरी मेडन स्पीच है, इसलिए मैं और पांच मिनट बोलूंगा। ...**(व्यवधान)**...

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): ठीक है, आप बैठ जाइए। Please continue. आप बोलिए। ...**(व्यवधान)**...

श्री संजय राउत: सर, एंट्री प्वाइंट से जब भी कोई ट्रक और टेम्पो मुम्बई में घुसता है, तो वहां सिक्योरिटी चेक होता है, वहां स्कैनिंग होती है। Octroi check post निकालने के बाद सारी सड़कें खुले हो जाएंगे, तो इससे यह होगा कि अब तक कसाब जैसे लोग समुद्र के रास्ते से आते थे, अब वे सीधे रोड़ से अंदर घुस जाएंगे। आरडीएक्स और हथियार लेकर सब लोग मुम्बई में घुसेंगे और इससे मुम्बई की सुरक्षा कमजोर होगी। सरकार से मेरी यह विनती है कि आप इस लिहाज से भी Octroi के बारे में विचार कीजिए। मुम्बई को आप भिखारी मत बनाइए। मुम्बई को कंगाल करेंगे, तो देश कंगाल होगा, मैं आपको बता देता हूँ। हम मेहनत करने वाले लोग हैं।

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): संजय जी, एक सेकंड, जो नए मेम्बर आते हैं उनकी मेडन स्पीच होती है। आप थर्ड टाइम मेम्बर हैं, यह मेडन स्पीच नहीं है। It will not be considered as maiden speech. जैसा नियम है मैंने आपको बता दिया। Please bear with me.

श्री संजय राउत: मेरी एक रिक्वेस्ट है कि मुम्बई के लिए आप कोई विशेष अधिकार, विशेष स्टेटस भी बनाइए। जो मुम्बई का टैक्स कलेक्शन का मामला है, वह मुम्बई के पास रहेगा और जब मुम्बई खुश रहेगी तो आप सब खुश रहेंगे। जय हिन्द। धन्यवाद।

श्री राम कुमार कश्यप : महोदय, आपने मुझे बहुत ही महत्वपूर्ण एवं ऐतिहासिक बिल पर बोलने का मौका दिया, इसके लिए मैं आपका धन्यवाद करता हूँ। देश में जीएसटी का लागू होना टैक्स सुधार की दिशा में आजादी के बाद सबसे बड़ा कदम होगा। यह वह कर है जिसे वस्तुओं एवं सेवाओं दोनों पर लागू किया जाएगा। सेवा कर तो सभी राज्यों में समान है, परन्तु वस्तुओं पर लगने वाला कर प्रत्येक

[श्री राम कुमार कश्यप]

राज्य अपने ढंग से निर्धारित करता है, जिस कारण औद्योगिक समूहों को उत्पादन एवं वस्तुओं की बिक्री पर काफी कर चुकाना पड़ता है। As a whole, अगर मैं इस बिल की बात करूँ तो यह बिल भारतीय अर्थव्यवस्था के लिए बहुत ही महत्वपूर्ण सिद्ध होगा। इसके आने के बाद सभी राज्यों में वस्तुओं पर समान कर लगने लगेगा, जिससे उत्पादकों एवं विक्रेताओं को काफी सहूलियतें मिलेंगी। ऐसी संभावना है कि इसके आने पर राजस्व तो बढ़ेगा ही, साथ ही राजकोषीय घाटे में कमी आएगी। मैन्युफैक्चरिंग के क्षेत्र में प्रतिस्पर्द्धा बढ़ेगी, विभिन्न प्रकार के करों का बोझ कम होने से वस्तुओं के दाम भी कम होंगे, जिसका सबसे बड़ा फायदा आम आदमी को होने वाला है। ऐसा इसलिए है क्योंकि कोई भी सामान पूरे देश में एक दर पर मिलेगा, चाहे वह सामान किसी भी जगह से क्यों न खरीदा गया हो। इससे तमाम टैक्स से भी राहत मिलेगी, आम धारणा यह है कि जब हम बिना जीएसटी के सामान खरीदते हैं तो हमें उस पर 30 से 35 प्रतिशत तक का बिल कर के रूप में चुकाना पड़ता है। परन्तु इस बिल में कर की दर निश्चित तो नहीं है। अगर यह दर जैसे कि माननीय पूर्व वित्त मंत्री ने कहा कि 18 प्रतिशत या इससे भी कम होगी तो निश्चित तौर पर सामान सस्ते दर पर मिलने की संभावना बढ़ जाएगी, जिसका सीधा फायदा उपभोक्ताओं को होगा। महोदय, अंत में मैं आपके माध्यम से दो बिन्दुओं पर मंत्री महोदय से स्पष्टीकरण चाहूंगा।

मंत्री महोदय, मैं हरियाणा प्रांत से संबंध रखता हूँ और हरियाणा एक कृषि प्रधान राज्य है। यह मैन्युफैक्चरिंग प्रदेश नहीं है। मुझे आशंका है कि इस बिल के आने से कहीं हरियाणा प्रदेश को राजस्व का नुकसान न उठाना पड़े, क्योंकि इस बिल में ज्यादा मैन्युफैक्चरिंग प्रदेशों के हितों की ओर ध्यान दिया गया है। अतः इस बिल से कृषि प्रधान राज्यों के हितों की अनदेखी हो सकती है। अगर हरियाणा को इस बिल के पारित होने के बाद राजस्व का घाटा होता है तो उसकी भरपाई कैसे होगी? क्या केन्द्र सरकार ऐसे राज्यों को आर्थिक सहायता प्रदान करेगी? मैं इस बारे में माननीय मंत्री जी से स्पष्टीकरण चाहता हूँ।

मेरी दूसरी ऐसी आशंका है कि इस बिल के आने से अनिर्वाचित जीएसटी काउंसिल को राज्य विधान सभाओं से ज्यादा ताकत हो जाएगी, जो कि न्यायसंगत नहीं होगा। अगर ऐसा होता है तो सरकार इस दिशा में क्या कारगर कदम उठाएगी?

अंत में मैं मंत्री महोदय से कहना चाहता हूँ कि अगर आप मेरी उक्त दोनों शंकाओं का समाधान कर देते हैं तो मैं इस विधेयक का समर्थन करता हूँ। जय हिन्द, जय भारत।

श्री प्रेम चन्द गुप्ता (झारखंड): श्रीमान जी, इस महत्वपूर्ण बिल पर बोलने के लिए आपने मुझे समय दिया, इसके लिए मैं आपका आभारी हूँ। श्रीमान जी, पिछले 10 साल से जीएसटी को लेकर चर्चा हो रही है। जब ये लोग इधर थे, तो इन लोगों को इस बिल में बहुत खामियां नजर आ रही थीं, बहुत समस्याएं थीं और तीन साल तक लगातार ये लोग अपोज करते रहे। अब ये लोग उधर हैं और उधर वाले इधर हैं, तो अभी इनका भी रुख चेंज हो रहा है, अपने बनाए हुए बिल में भी इनको कमियां नजर आ रही हैं। श्रीमान जी, हमारे देश में आज हम चर्चा कर रहे हैं कि जीएसटी के ऊपर। जीएसटी का यह पहला स्टेप है। इस अमेंडमेंट के बाद जीएसटी बिल बनेगा और उसको कैसे लागू किया जाएगा, यह बातें हो रही हैं।

श्रीमान जी, हमारे देश में टैक्स का एक मकड़जाल है। टैक्स के ऊपर टैक्स है, मल्टीपल टैक्स हैं, मल्टी-एन्ट्री टैक्स हैं। टैक्सेशन सिस्टम के कारण ऐसे बहुत से मौके आए हैं, जिनकी वजह से लोगों को एक्सप्लॉइट भी किया गया है, चाहे कोई भी सरकार रही हो। मान्यवर, आप एक चीज़ मानेंगे कि यदि किसी देश में टैक्सेशन का रेट एक सीमा से ज्यादा होगा तो आज का जो माहौल है, उसमें उस देश में आर्थिक तरक्की होना बहुत डिफिकल्ट है, क्योंकि आज पूरी दुनिया एक है। आज कम्प्यूटर साइंस और टेक्नोलॉजी इतनी बढ़ गई है कि हर देश यह चाहता है कि उसके यहाँ प्रोडक्शन बढ़े, उसकी अर्थव्यवस्था आगे बढ़े। सब देश इसमें लगे हुए हैं, जबकि हमारे यहाँ मल्टीपल टैक्स है। अब यह कहा गया कि साहब, जीएसटी आ जाएगा तो सब ठीक हो जाएगा, एफडीआई आ जाएगी और देश में "मेक इन इंडिया" का प्रोग्राम चालू हो जाएगा, प्रोडक्शन शुरू हो जाएगा। श्रीमान जी, प्रोडक्शन ऐसे शुरू नहीं होती है। किसी भी देश में अर्थव्यवस्था में तब तक ऐसे चेंजेज़ नहीं आते हैं, जब तक कि उसमें मूलभूत बदलाव न किए जाएँ।

आज हम सब लोग यहाँ जीएसटी पर बात करने के लिए इकट्ठे हुए हैं। आज क्यों न हम इस चीज़ के ऊपर फैसला करें कि हमारे देश का जो टैक्सेशन सिस्टम है, वह एक ऐसा टैक्सेशन सिस्टम हो, जिससे महँगाई को कम किया जा सके, ताकि गाँव का जो गरीब किसान और मजदूर है, जिसको रोज़ अपनी रोजी-रोटी का साधन जुटाना पड़ता है, उसके ऊपर भार न पड़े। क्योंकि आज सवा सौ करोड़ लोगों के ऊपर टैक्स का भार पड़ रहा है और हर चीज़ के ऊपर मल्टीपल टैक्स सिस्टम लगा हुआ है। इसके लिए आपको बैठकर सोचना चाहिए।

श्रीमान जी, जीएसटी का हमने कभी भी विरोध नहीं किया और न हम इसके विरोधी थे, लेकिन आज तक यह इम्प्रेशन दिया गया कि जीएसटी का मतलब या तो ये लोग हैं या ये लोग हैं, बीच वाले कोई नहीं हैं, जबकि ऐसा नहीं है। हम लोग जीएसटी के विरोधी नहीं हैं। हम लोग भी चाहते हैं कि गरीब और किसान का फायदा हो और देश में जो रीजनल इम्बैलेंस है, उसका भी समाधान हो। श्रीमान जी, मैं इसके क्लॉजेज़ को पढ़ रहा था। इसमें दिया गया है, Goods and Services Tax Council shall make recommendations to the Union of India and the States on -- यह अलग-अलग प्वाइंट्स पर दिया गया है। Special provisions in respect of the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand. हम लोग इन राज्यों को भी सपोर्ट करते हैं। इन राज्यों को भी स्पेशल स्टेट्स मिलना चाहिए, स्पेशल प्रोविज़न मिलना चाहिए, लेकिन देश में जो रीजनल इम्बैलेंस है, जैसे बिहार तथा झारखंड जैसे राज्य हैं, तो हर तरीके से पिछड़े हुए हैं, उनको आपने इसमें से क्यों डिलीट किया है? क्या विशेष कारण है, जिसकी वजह से आपने इसमें से बिहार और झारखंड को exclude किया है? क्या बिहार और झारखंड देश के दूसरे प्रदेशों की तरह बहुत एडवांस्ड हैं? बिहार और झारखंड आज देश के पिछड़े प्रदेशों से आते हैं। यह हम सबकी जिम्मेदारी है, सब सरकारों की जिम्मेदारी है और विशेषकर केन्द्र सरकार की जिम्मेदारी है। जब तक आप रीजनल इम्बैलेंस को समाप्त नहीं करेंगे...

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): अब समाप्त कीजिए।

श्री प्रेम चन्द गुप्ता: श्रीमान जी, आप तो हमें बोलने दीजिए, आप हमारे पड़ोसी हैं। ...**(व्यवधान)**... पश्चिमी बंगाल, बिहार, झारखंड, ये सारे प्रदेश पड़ोसी हैं। ...**(व्यवधान)**...

उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय): अब समाप्त कीजिए।

श्री प्रेम चन्द गुप्ता: आपसे मेर विशेष आग्रह है कि मुझे दो मिनट और दिए जाएँ। श्रीमान जी, मैं आपके माध्यम से मंत्री जी से पूछना चाहता हूँ कि रीजनल इम्बैलेंस को खत्म करने के लिए आप क्या कर रहे हैं? दूसरा प्वाइंट मैं आपसे यह पूछना चाहता हूँ कि मान लीजिए गुड्स एंड सर्विस टैक्स काउंसिल की रिकमंडेशंस को अगर कोई स्टेट नहीं मानता है, तो उसका क्या होगा? आपने अपने पास उसकी एक वीटो पॉवर रख ली है। लेकिन हर प्रदेश की अपनी समस्या है। आज गुजरात प्रदेश ने जो इतनी तरक्की की - गुजरात आपके बंगाल से कार का प्लांट वहाँ पर लेकर गया, सेल्स टैक्स का benefit ऑफर किया। इसी तरह से दूसरी स्टेट्स भी दूसरे taxes का benefit ऑफर करती हैं। इन सब चीजों का इसमें क्या प्रावधान है, इस बात को तय किया जाए। श्रीमन्, मैं यह कहना चाहता हूँ कि यह एक ऐसा मौका है, जब हम सब लोग बैठकर ब्रेन डिस्कशन कर सकते हैं, सबके साथ मिलकर एक healthy discussion की जा सकती है। एक जो चर्चा है, मैंने सुना कि सब लोगों का concern था कि आप इसको मनी बिल के रूप लाकर clear करना चाहते हैं - यह बात ठीक नहीं है। यह भी Council of States है, इसलिए, आपको चाहिए कि उस विचार को आप अपने दिमाग से निकाल दें और दोनों Houses को confidence में लेकर इसको आप फाइनेंस बिल के रूप में लाइए, ताकि इसके ऊपर discussion की जा सके, एक healthy चर्चा की जा सके। मैं वित्त मंत्री महोदय से एक assurance चाहूँगा। वे इस हाउस को और देश को assure करें कि GST आने के बाद महंगाई बढ़ेगी नहीं, बल्कि घटेगी - इस चीज को आप confirm कीजिए, धन्यवाद।

श्री विश्वजीत दैमारी (असम): धन्यवाद उपसभाध्यक्ष महोदय, इस विषय पर यहां पर बहुत अच्छी तरह से चर्चा हुई, specially टैक्स के बारे में, इसलिए मैं उसके संबंध में ज्यादा नहीं कहूँगा। मैं यहां पर हमारे फाइनेंस मिनिस्टर और इस हाउस की दृष्टि में कुछ बातें लाना चाहता हूँ। इस अमेंडमेंट बिल पर टैक्स के संबंध में हो या Finance के ऊपर जो भी काम किया जाए, उसमें स्टेट की क्या पॉवर होगी, Union Territory की क्या पॉवर होगी और सेंट्रल गवर्नमेंट की क्या पॉवर होगी, वह specially mention किया गया है, लेकिन नॉर्थ-ईस्ट में राज्यों के अलावा भी कुछ administrative व्यवस्था है, जैसे Bodoland Territorial Council और बाकी दो-तीन राज्यों में Sixth Schedule में autonomous councils हैं। वहां पर भी टैक्स impose करने का अधिकार है - लेकिन यह जो tax sharing की बात हम लोग कर रहे हैं कि इसको impose करने के बाद कैसे स्टेट लैवल पर और सेंट्रल लैवल पर यह काम किया जाएगा तो काउंसिल में कैसे किया जाएगा, इसमें स्पष्ट भाव से इसका कोई उल्लेख नहीं है। इसलिए मैं बताना चाहता हूँ कि यह हमारे नॉर्थ-ईस्ट के लिए बहुत ही sensitive issue है, जैसे बोडोलैंड under Sixth Schedule, एक territorial council है। इसको जब बनाया गया था, तो यह तय हुआ था कि यह सिर्फ राज्य नहीं होगा, लेकिन उसकी functioning राज्यों के जैसी ही होगी। आज एक राज्य की जो जिम्मेदारी है, ऐसा ही नागरिकों को लेकर, वहां की प्रशासनिक व्यवस्था को लेकर, Bodoland Territorial Council भी एक parallel सरकार असम में चला रही है। वहां की आबादी नॉर्थ-ईस्ट के असम और त्रिपुरा के बाद में आती है, वहां पर 32 लाख की population है और 9,000 स्क्वेयर

किलोमीटर एरिया है। नॉर्थ-ईस्ट की other States में इतनी pollution नहीं है, तब भी वे स्टेट हैं। स्टेट न होते हुए भी जो वहां पर स्टेट जैसा काम कर रही है, उनकी भी एक बहुत बड़ी जिम्मेदारी होती है। अगर जिम्मेदारी होती है तो जिस तरह से वहां संविधान के प्रावधान के अनुसार इस व्यवस्था को किया गया, उसी तरह से वहां पर भविष्य की financial स्थिति को ध्यान में रखते हुए एक व्यवस्था संविधान में रखना बहुत जरूरी है। अगर हम ऐसा नहीं कर पाएंगे तो सारे देश को अच्छा प्रशासन देने में हम विफल हो जाएंगे। इसलिए, मैं अनुरोध करता हूँ कि इसमें कुछ नहीं होने से भी बाद में जब GST का बिल आएगा, तो उसमें इसकी व्यवस्था होनी चाहिए। सरकार इसके लिए बिल जब भी क्यों न लाए? Sixth Schedule के अंतर्गत जो administrative व्यवस्था की गयी है, वहां पर सरकार के जो कार्यक्रम होते हैं, उन्हें कैसे वहां implement किया जाएगा... उसके बारे में स्पेसिफिक रूप से हमारे रूल्स में, हमारे लॉज में mention होना चाहिए, ताकि इसके अनुसार वहां पर भी प्रशासन अच्छी तरह से चल सके। बोडोलैंड टेरिटोरियल काउंसिल हो, कारबी आंगलोंग आटोनामस काउंसिल हो, असम, मेघालय, मिजोरम का, जो भी 6th शैड्यूल क्यों न हो, वह हमारे संविधान के द्वारा की गई प्रशासनिक व्यवस्था है। अगर यह प्रशासनिक व्यवस्था है, तो हम देश के लिए चाहे जो भी कानून बनाएं, उसको भी साथ में लेकर, उसके बारे में सोचकर काम करना चाहिए।

सरकार हर समय, हर विभाग में बहुत ही कानून बनाती है, लेकिन इन कानूनों में वहां पर जो आटोनामस काउंसिल काम कर रही है, वहां पर वह कैसे काम करेगी, इसका कोई उल्लेख नहीं होने के कारण वहां पर अच्छी तरह से इसका पालन नहीं हो रहा है। नेशनल रूरल हैल्थ मिशन को राज्य सरकार कैसे इम्प्लिमेंट करेगी, इसका उल्लेख है, लेकिन टेरिटोरियल काउंसिल और 6th शैड्यूल में हैल्थ डिपार्टमेंट को full काम करने की जिम्मेदारी दी गई है। नेशनल रूरल हैल्थ मिशन की तरफ से वहां पर कोई फंड मिलने की व्यवस्था नहीं है। "प्रधान मंत्री ग्राम सड़क योजना" बनाई गई है, वहां पर PWD Department को 6th शैड्यूल में दिया गया और राज्य सरकार PWD Department के द्वारा इस "प्रधान मंत्री ग्राम सड़क योजना" को इम्प्लिमेंट करती है, लेकिन काउंसिल एरिया में, इसको कैसे करेंगे, इसका हमारी गाइडलान्स में कोई उल्लेख नहीं है। "सर्व शिक्षा अभियान" और "राष्ट्रीय माध्यमिक शिक्षा अभियान" है, जो कि बहुत महत्वपूर्ण है, वहां पर जो 6th शैड्यूल एरिया है, बोडोलैंड टेरिटोरियल काउंसिल है, वह काउंसिल इस कार्यक्रम को कैसे लागू करेगी, इसका कोई उल्लेख नहीं है। वहां पर ग्रासरूट लेवल पर काम करने में बहुत प्रॉब्लम आ जाती है। जो टैक्स शेयरिंग की बात है, इसका भी वहां पर ग्राउंड लेवल पर प्रॉब्लम हो जाएगी। जीएसटी बिल पर सभी बात कर रहे हैं, लेकिन जब इसको असम में इम्प्लिमेंट किया जाएगा, तो ग्राउंड लेवल पर प्रॉब्लम आ जाएगी। बोडोलैंड एक इंटरनेशनल बाउंड्री पर है, वहां एक्सपोर्ट-इम्पोर्ट होता रहता है। एक दिन ऐसा समय आ जाएगा कि जो बोडोलैंड टेरिटोरियल काउंसिल है, उसकी भूमि पर टैक्स का share क्या हो सकता है? इसलिए मैं आपके जरिए से सरकार से अनुरोध करता हूँ कि कम से कम हम इस तरह की कोई नई संवैधानिक व्यवस्था करें। हमारे यहां छोटी-छोटी एडमिनिस्ट्रेटिव व्यवस्था, जो संविधान के द्वारा की गई है, उस पर नजर डालते हुए, वहां पर इस कानूनी व्यवस्था को कैसे लागू किया जाएगा, इसकी भी पूरी व्यवस्था सरकार करे। इसके साथ ही, मैं इस बिल का समर्थन करते हुए अपनी बात समाप्त करता हूँ।

श्री आनन्द शर्मा (हिमाचल प्रदेश): माननीय उपसभाध्यक्ष महोदय, आज जिस संविधान संशोधन विधेयक पर सदन चर्चा कर रहा है, वह देश के लिए, जनता के लिए, अर्थ-व्यवस्था के लिए एक विशेष महत्व रखता है। इस संशोधन के माध्यम से जो आज़ादी के बाद पहली बार एक बड़ा परिवर्तन होगा, विशेष तौर पर राज्यों और केन्द्र के बीच में कर लगाना, कर वसूलना और जो कर से पैसा आता है, उसको राज्यों और केन्द्र के बीच में बांटना, उसकी हिस्सेदारी में इससे फर्क पड़ेगा। जीएसटी जो गुड्स एंड सर्विस टैक्स है, इसके बारे में हम सब को मालूम है। वित्त मंत्री जी ने सुबह इसके बारे में चर्चा शुरू की, पूर्व वित्त मंत्री चिदम्बरम जी ने विस्तार से इसके बारे में खुलासा किया। मैं उन बातों को फिर से नहीं दोहराता हूँ जो देश के कारखानों में, उद्योग में सामग्री बनती है, माल और सेवा पर सही रूप में कर और राज्यों में वाणिज्य और व्यापार में इससे परिवर्तन होगा। इसका एक विशेष महत्व यह भी है, जहां तक देश की अर्थ-व्यवस्था का प्रश्न है कि सघ एवं राज्यों में राजस्व का वितरण, रेवेन्यू शेयरिंग और इस तरह से आने वाले समय में जीएसटी के लागू होने के बाद किस तरह से वह प्रभावित होगा, किस तरह से राजस्व में, रेवेन्यू कलेक्शन में इजाफा होगा? इसका एक उद्देश्य बड़ा स्पष्ट है। जैसा कहा गया कि एक तो राजस्व बढ़ेगा, दूसरा टैक्स की दर घटे, क्योंकि इनडायरेक्ट टैक्स हिन्दुस्तान के अंदर बहुत ज्यादा है, अगर दूसरे देशों की तुलना में comparative economy को देखें, तो हमारी जनता पर ज्यादा बोझ है। यह एक अच्छी बात नहीं है। प्रयास यही होना चाहिए और इसी को सोचकर इसकी परिकल्पना की गई थी कि इसको कम किया जाए, एक uniformity लाई जाए, सरलीकरण हो, एक कॉमन मार्केट बने, एक पूरा बाजार हिन्दुस्तान में बने, ताकि पूरे देश के अंदर एक राज्य से दूसरे राज्य में माल और सेवा, Goods and services का आवागमन बिना बाधा के हो। यह कहां तक संभव हो पाएगा, यह कहना शायद अभी किसी के लिए भी आसान नहीं है। केन्द्र के लिए और राज्यों के लिए इसमें कई चुनौतियां हैं तथा इसमें कई इम्तिहान भी होंगे। अभी तो संविधान का संशोधन है, उसके बाद सही रूप में GST का कानून बनेगा, Central GST, IGST और राज्यों की GST. जहां तक मेरी जानकारी और समझ है, उसमें अभी तक कोई सहमति नहीं बन पाई है।

महोदय, 2006 में उस समय के वित्त मंत्री द्वारा इसकी औपचारिक घोषणा की गई थी और दस वर्ष के बाद 2016 में हम आज इस पर चर्चा कर रहे हैं और इसको पारित करने का प्रयास कर रहे हैं। यह सही है कि दस वर्ष के इस लम्बे सफर में कई बातें हुईं, राज्यों व केन्द्र में चर्चा हुई और तमाम स्टेक होल्डर्स ने अपने विचार दिए तथा 2011 में बिल आया। आज जो देश के राष्ट्रपति हैं, उस समय के वित्त मंत्री प्रणब मुखर्जी जी ने इसको पेश किया था। अच्छा होता कि उस समय चर्चा होती, तो शायद तीन-चार साल का जो वक्त गुजर गया, इसमें देश की अर्थव्यवस्था को भी लाभ होता। आज जो बात हम कर रहे हैं कि टैक्स कम होगा, एब बाजार बनेगा, एक कॉमन मार्केट बनेगी, यह उस समय भी हो सकती थी। आज भी मेरा यह मानना है कि यह निर्णय कांग्रेस का, यूपीए सरकार का एक बड़ा निर्णय था, एक ऐतिहासिक कदम था। आज देश के प्रधान मंत्री माननीय नरेन्द्र मोदी जी, हमारे मित्र, नेता सदन, वित्त मंत्री अरुण जी इसके महत्व की बात बताते हैं कि इससे देश को कितना फायदा होगा? यह देश में चर्चा का विषय रहा है। जो विलम्ब हुआ, वह भी चर्चा और बहस का विषय रहा, इसमें कोई शक नहीं है। दुर्भाग्य की बात यह है कि दोषारोपण भी हुआ है, जिसको मैं अनावश्यक समझता हूँ। हाल का दोषारोपण न्यायोचित नहीं है, अगर वह न होता तो बेहतर होता। देश की जनता को गुमराह करके

इतना बड़ा फैसला नहीं होता और न ही बड़ा फैसला करने के लिए राजनैतिक दलों में विभाजन और राज्यों में विभाजन एक अच्छी सोच हो सकती है। कांग्रेस की सोच इसके बारे में स्पष्ट रही है कि राजनैतिक दलों के बीच बातचीत हो, आम सहमति बने। क्योंकि कोई भी संविधान संशोधन, कोई भी नया कानून शायद सर्वसम्मति से बनाना मुश्किल होता है और इसमें बिल्कुल कोई कमीबेशीन हो, परफेक्ट हो, वह भी शायद संभव नहीं है, इसीलिए आम सहमति, consensus जरूरी है। हमारे पूर्व प्रधान मंत्री डा. मनमोहन सिंह जी ने भी यह प्रयास किया और हमारे पूर्व वित्त मंत्रियों ने किया, जिसकी आज चर्चा भी हुई और आप उस बात के पूरी तरह से जानकार भी हैं कि बातचीत चली, सही तस्वीर बताने की, समझाने की कोशिश हुई, पर कामयाब नहीं हुआ। इस चर्चा के माध्यम से यह जरूरी हो जाता है कि वह सही तस्वीर, पृष्ठभूमि और घटनाक्रम की, उसकी याददाश्त भी ताजा की जाए, वरना चर्चा अधूरी होगी। उसका जानना हिन्दुस्तान के लोगों का अधिकार है और उसको बताना हम अपना कर्तव्य समझते हैं। पूरे सदन के सदस्यों का यह कर्तव्य है। संविधान में जब इतना बड़ा संशोधन होगा, पिछले 10 वर्षों से उसके गुण, उस के लाभ की कहानी, देश की जनता को बताएं। उस समय इस का विरोध हुआ था। महोदय, इस सदन में बैठे सदस्य और देश की जनता जानती है कि उस समय का विरोध राजनीति से प्रेरित था, सैद्धांतिक विरोध नहीं था। वह विरोध वर्षों तक रहा। जब आप यहां इस तरफ बैठे थे, तो इस पर सोच दूसरी रही और मुख्य रूप से इस का विरोध भारतीय जनता पार्टी की सरकारों से हुआ था - गुजरात से विरोध हुआ था, मध्य प्रदेश से विरोध हुआ था। उस समय देश के अंदर जीएसटी बिल के खिलाफ जो मोर्चा निकाला गया, अभियान चलाया गया, उसका नेतृत्व, यह दुख की बात है कि मौजूदा प्रधान मंत्री, जो उस समय गुजरात के मुख्य मंत्री थे, श्री नरेन्द्र मोदी ने स्वयं किया। यह जिम्मेदारी उन्होंने स्वयं उठायी। उसके बाद, आज समय बदला। मैं यह बात कहना आवश्यक समझता हूं कि उस समय कहा गया कि यह जो जीएसटी बिल यूपीए की सरकार लायी है, वह संघीय प्रणाली को चोट पहुंचाता है, वह देश के हित में नहीं है, वह राज्यों के हित में नहीं है, वह राज्यों को कमजोर करता है, वह संविधान के खिलाफ है। जब ये बातें कही गयीं, तो हमें दुख पहुंचा था। उस समय वर्षों की सोच के बाद जो मसौदा तैयार हुआ, उस में सब की जिम्मेदारी थी क्योंकि यह देश सांझा है, आपका, हमारा, सभी राजनीतिक दलों का, सभी राज्यों का और 125 करोड़ हिन्दुस्तान के लोगों का है। यह देश, इस विषय पर या किसी और विषय पर बट नहीं सकता, चाहे सत्ता पक्ष हो या प्रतिपक्ष, इस बारे में राष्ट्रहित का प्रमाणपत्र देने की जरूरत न हम को है और न किसी और को है। सब को राष्ट्रहित, समाज का हित और जनता का हित अच्छी तरह से मालूम है, लेकिन उस समय यह हुआ और 2014 के बाद बात बदली। आप उस तरफ गए और हम इस तरफ आए। सी.एम. मोदी, पी.एम. मोदी बन गए, तो उनकी परिकल्पना, उनकी सोच, जीएसटी बिल के प्रति उनकी भावना बिल्कुल बदल गयी। हमें उस पर कोई आपत्ति नहीं है, लेकिन एक बात का आप से आग्रह करूंगा कि जब आप इतना बड़ा कदम उठा रहे हैं, अच्छा होता प्रधान मंत्री भी यहां होते क्योंकि उन्होंने हाल में काफी कुछ कहा है कि जो इस पर मदद नहीं कर रहे हैं, वे आत्महत्या कर रहे हैं, राष्ट्र का अहित कर रहे हैं। शायद ये बातें खत्म हो जातीं क्योंकि जब आपने महत्व समझ ही लिया, तो यह भी कह देते कि निरंतरता है और जो काम वर्षों से चल रहा था, उसे हम एक निष्कर्ष पर पहुंचाने की कोशिश कर रहे हैं और जो यूपीए की सरकार ने, कांग्रेस ने, डा. मनमोहन सिंह ने प्रधान मंत्री के रूप में और हमारे वित्त मंत्रियों ने, जो बात सामने रखी थी, वह राष्ट्र के हित में थी और जो कहा गया, उसके लिए खेद भी व्यक्त किया जाता, तो यह अच्छी बात होती। देश के लोग भी जानते कि सही रूप में दोनों दलों और

[श्री आनन्द शर्मा]

सब राजनीतिक दलों के बीच में एक सहमति बन गयी और सब लोग मिलकर आज इस काम को करने जा रहे हैं। मैं शिकायत नहीं कर रहा, लेकिन यह जरूरी है क्योंकि जब संसद के अंदर चर्चा होती है, तो इन बातों का जिक्र आवश्यक हो जाता है कि जो विरोध था, वह सिर्फ सैद्धांतिक नहीं था। जो भी कारण बने और 2014 में आप यह नया बिल लाए। कांग्रेस पार्टी ने कुछ बुनियादी बातें उठाईं और अन्य दलों ने भी कुछ बातें रखीं। यह रास्ता बातचीत का था और बातचीत से बड़ी-बड़ी समस्याओं का हल निकलता है। यह तो एक देश है, केन्द्र और राज्यों में बातचीत होती है, दो राज्यों में मतभेद या विवाद हो, तो बातचीत होती है और अगर देशों के बीच भी विवाद हो तो भी बातचीत से रास्ता निकलता है। चाहे जितना भी तनाव, टकराव रहा हो, आखिर में बातचीत से हल निकलता है और दूसरा कोई रास्ता नहीं है। हमने यह कहा था कि आप बात करें और आम सहमति बनाएं। हमारी कांग्रेस की अध्यक्ष श्रीमती सोनिया गांधी, पूर्व प्रधान मंत्री मनमोहन सिंह जी ने प्रधान मंत्री जी से, जिसमें वित्त मंत्री जी आप भी थे, वेंकैया जी आप भी थे, तब आप पार्लियामेंट्री अफेयर्स मिनिस्टर थे, आप अच्छे थे, उस चर्चा में मौजूद थे, उस चर्चा में आप सभी से तीन बातें कही गई थीं। वे मांगें क्या थीं? पहली एक मांग पर चर्चा हो चुकी थी कि राज्यों को जो रेवेन्यू लॉस होगा, राजस्व की हानि होगी, उसके लिए आप उनको पाँच साल के लिए compensate करें, उसको मान लिया गया था। अगर वह नहीं होता तो आम लोगों पर बोझ बढ़ता।

दूसरी बात, 1 परसेंट surcharge, जिसका cascading effect होता, उस पर हमारा विरोध था। हमारी यह मांग थी कि इसको वापस लें। इससे हिंदुस्तान के आम आदमी पर, उपभोक्ता पर बोझ बढ़ता है और जीएसटी के माध्यम से, आपकी जो मंशा है, आपका उद्देश्य है कि जीएसटी टैक्स को कम करें, वह टैक्स कम नहीं होगा, वह बढ़ेगा।

हमारी दूसरी मांग dispute redressal mechanism की थी, राजस्व की बातों को लेकर जब हमारे टैक्स इसमें समा जाएंगे, चूंकि जीएसटी एक समावेशी टैक्स है, राजस्व के लिए केन्द्र जो कर लगाता है, राज्य की सरकारें लगाती हैं, वे सभी कर इसमें शामिल हो जाएंगे। उसकी सूची लंबी है। उसके बाद GST Council की सिफारिशों के बाद, recommendations के बाद विवाद होंगे। ये विवाद राज्यों के बीच हो सकते हैं, केंद्र और राज्यों में हो सकते हैं, एक से ज्यादा राज्यों और केंद्र में हो सकते हैं। हमारी यह ठीक मांग थी कि एक mechanism बनाया जाए। जो पहले हमारे बिल में था, उसको सुबह चिदम्बरम जी ने भी कहा कि कोई अथॉरिटी बने। मैं इस बात को स्वीकार करने में बड़ी मुश्किल समझता हूँ कि टैक्स के विषय को लेकर अगर कोई dispute होता है, उसका adjudication नहीं होता, तो मैं कहूंगा कि वह हमेशा होता है। आप किसी भी टैक्स को ले लें, अगर विवाद होता है, कोई dispute खड़ा होता है, तो वह adjudication के लिए जरूर जाएगा। वह जो भी रहा, लेकिन बातचीत से हमारी आम सहमति बनी कि, the GST Council shall establish a dispute redressal mechanism. This is an improvement. Still, it could have been better, to bring more clarity.

(श्री उपसभापति पीठासीन हुए)

हमने जो किया, इन दो बातों पर जो रास्ता निकला, उसके बाद संभव हो पाया कि आज हम

इस पर गंभीरता से चर्चा कर रहे हैं और आगे बढ़ने की कोशिश कर रहे हैं, पर यह बात तो पहले भी हो सकती थी। हम इसको राजनीति की वजह से नहीं रोक रहे थे, बल्कि हमने तो यह बार-बार कहा था। हम जीएसटी लाए थे, हमने लिखा था, हमने इसको पेश किया था, हम आपसे आग्रह करते रहे, आपको मनाने की कोशिश करते रहे, आप नहीं माने, इसलिए यह कहना कि हम जीएसटी के विरोधी हैं, यह इन्साफ की बात नहीं है। हम जीएसटी के पक्षधर हैं। हम हमेशा चाहते थे कि जीएसटी हो और जो तीन बातें हमने उठाई थीं, अगर बातचीत पहले होती, राजहठ नहीं होता, तो शायद यह बिल पहले ही आ जाता। पर अच्छी बात है, देर आए-दुरुस्त आए। चलो आ तो गये, चाहे बातचीत से ही आए। जब हम पहले बातचीत की मांग करते थे, तो हमसे क्या कहा जाता था? हमने कहा जाता था कि ज्वाइंट सेशन बुला लो, कोई जरूरत नहीं है, बाकी सब दल इकट्ठे हो गए हैं, ऐसा नहीं होता, इतना बड़ा काम सबकी सहमति से, सबकी शामिलियत से होता है और उसी को सही कहा जा सकता है।

हमारी तीसरी बात, जिस पर चर्चा हुई, कई सदस्यों ने कहा, चिदम्बरम जी ने भी कहा, वह जीएसटी रेट कैप की है। जीएसटी रेट कैप क्या है? यह सही है कि इसकी मांग हुई थी कि इसको संविधान में रखें, जो कि सरकार के लिए संभव नहीं हुआ। उस पर राज्यों के अपने विचार हैं, राज्य स्वीकार नहीं करते थे। हमने उस बात को समझा, पर हम इस बात को आज भी मानते हैं कि GST का रेट जरूर तय होना चाहिए और GST का रेट कानून में जरूर आना चाहिए। हिन्दुस्तान के लोगों पर कोई भी टैक्स नहीं लग सकता, यह संवैधानिक प्रक्रिया है, अगर कानून के अन्दर टैक्स mention न हो। Without mentioning any tax rate in a law, no tax can be imposed, no tax can be collected. Now, this is a very clear position. So, our demands were most reasonable; and Mr. Finance Minister, you being a distinguished lawyer, you have a comprehensive understanding, sound understanding of these issues. Therefore, the issues that we were raising had merit, had the force of logic. We were being correct.

अब हमने जो 18 प्रतिशत की बात कही, वह 18 प्रतिशत की बात हम कोई हवा से लेकर नहीं आए। वह 18 प्रतिशत कहाँ से आया? आपके प्रमुख आर्थिक सलाहकार ने कहा, हमने रिपोर्ट पढ़ी। Chief Economic Advisor की रिपोर्ट का जिक्र हुआ। उसके साथ-साथ, अगर मेरी जानकारी सही है, तो 13th Finance Commission की recommendation में भी यह बात कही गई कि GST 18 प्रतिशत होना चाहिए। Finance Commission कहता है, आपकी सरकार के Chief Economic Advisor कहते हैं, तो उसमें कोई न कोई तो कारण है। उपसभापति महोदय, यह सही है कि आज देश में जो indirect taxes हैं, VAT है, Central Excise है, राज्यों की duties हैं, कई तरह के taxes हैं, उनमें केंद्र कोई 86 प्रतिशत goods पर 12.5 प्रतिशत टैक्स लगाता है और राज्य 56% goods पर 14-14.5 प्रतिशत के बीच टैक्स लगाते हैं, तो औसतन जो हमारा 70 प्रतिशत सामान बनता है, माल बनता है, goods बनती हैं, उन पर 26-27 प्रतिशत टैक्स लग रहा है। अब उसको नीचे लाना है। दुनिया में क्या तस्वीर है? जो अमीर देश है, developed countries हैं, वे 16.8 प्रतिशत पर हैं; कई emerging economies हैं, उनकी average 15 प्रतिशत से नीचे है और जो पूरी दुनिया की global average है, वह 16.4 प्रतिशत है। जब हम इसके लिए कहते हैं कि इसमें clarify होनी चाहिए, जब आप Central GST का, IGST का कानून लाएँगे, तो आप CGST में साफ तौर पर इसको बताएँगे कि कितना टैक्स लगेगा। कहते हैं कि

[श्री आनन्द शर्मा]

इसमें predictability जरूरी है, पर निश्चितता आवश्यक है। देश में उद्योग को, उपभोक्ता को यह पता होना चाहिए कि उन पर कितना बोझ पड़ेगा, वे कितना टैक्स देंगे। अगर देश की जनता पर बोझ बढ़ता है, ...(समय की घंटी)... तो वह हमारे लिए स्वीकार्य नहीं होगा। हमने पहले भी कहा है, हम इसलिए भी कहते हैं, यह बड़ा संशोधन है, इस पर चर्चा हो। वित्त मंत्री जी, इसलिए आज मेरा आपसे एक आग्रह रहेगा कि हम इसलिए कहते हैं कि इसको कानून में डालिए, क्योंकि हम इसको किसी भी सरकार की मनमानी पर नहीं छोड़ सकते हैं।...(व्यवधान)...

श्री नीरज शेखर (उत्तर प्रदेश): सर, यह कब तक चलेगा, यह हम लोगों को पता चल जाता, तो अच्छा रहता।...(व्यवधान)... सर, मैं पता करना चाहता हूँ कि यह कब तक चलेगा?

MR. DEPUTY CHAIRMAN: No, no please. ...(Interruptions)... Please try to conclude. ...(Interruptions)...

SHRI ANAND SHARMA: Sir, I am wrapping up the debate. ...(Interruptions)... Sir, this is an important issue, and I wish no one is interrupted.

MR. DEPUTY CHAIRMAN: That is why I am allowing you. Please

श्री आनन्द शर्मा: थैंक्यू सर, तो आपके माध्यम से मैं सदन में कह रहा था कि इसको हम executive arbitrage की तरह न करें कि आज बढ़ा दिया, कल घटा दिया, जिस तरह Excise Duty के साथ रोज होता है, हर सप्ताह होता है, महीने में चार बार होता है, वह इसके साथ नहीं होना चाहिए।

दूसरा, यहां पर जो मांग की गई है, मैं उसका पूरा समर्थन करता हूँ। हमको संविधान को भी देखना है और देश को भी देखना है। We are a Union of States. हमारे देश के अंदर एक संघीय प्रणाली है, संवैधानिक प्रजातंत्र है। राज्य सभा, Council of States है। यहां राज्यों के प्रतिनिधि बैठे हैं। यह जो कानून बनेगा, वह राज्यों से सीधा संबंध रखता है। राज्य इसमें principal stakeholders हैं। इसलिए जब यह कानून बनेगा, तो यह Finance Bill बनना चाहिए, यहां पर चर्चा होनी चाहिए। संघीय प्रणाली के अंदर, राज्य सभा को इससे बाहर रखना परम्पराओं के खिलाफ होगा और यह संविधान को कमजोर भी करता है। अगर आप इस बात को समझेंगे नहीं और स्वीकार नहीं करेंगे, तो वह उचित नहीं होगा।

अंत में मुझे आपसे एक बात कहनी है, आपकी exclusion list क्या है? केन्द्र की exclusion list और राज्यों की exclusion list के बारे में तो सबको मालूम होनी चाहिए। सबको पता लगे कि कितनी चीजें बाहर रखी गई हैं और उनमें राजस्व का कितना percentage loss होगा? आपने petroleum को डाल लिया, electricity को डाल लिया, लेकिन इनको zero tax पर रखा है। अगर आप भारत की इंडस्ट्री का core sector भी देखें, तो intensity of electricity बहुत हाई है।

अब petroleum की बात आती है। दिल्ली में petrol 62 रुपये में मिले, चेन्नई में 70 रुपये में मिले,

अहमदाबाद में 75 रुपए में मिले और लखनऊ में 60 रुपए में मिले, यह कोई अच्छी बात नहीं है, फिर आप इसको common market नहीं कह सकते। Shri Parthasarathi Shome, जो पहले आपके Economic Advisor रहे, अब तो वे नहीं हैं, लेकिन अगर मैं उन्हीं के शब्दों में कहूँ, तो उनका कहना है, "Petroleum is out; it is not GST; it will not be a common market; no tax policy designer will call it GST because petroleum, diesel - when we talk of the transaction cost - petroleum products, diesel and petrol are the biggest multipliers."

आप इसे कम करना चाहते हैं और दुनिया के बाजारों के लिए अपने industrial produce को competitive बनाना चाहते हैं, तो transaction cost कम करनी होगी और उसके लिए आपको petroleum पर यह लगाना पड़ेगा और उसके लिए आपको सहमति बनानी पड़ेगी।

इसके साथ alcohol की बात आती है। Alcohol को इससे बाहर क्यों रखा जाए? मुझे मालूम है कि इस पर सहमति नहीं बनी है, आपको भी परेशानी है और पहले वित्त मंत्री को भी रही थी, लेकिन इससे कितना राजस्व आता है? आप Revenue Neutral Rate बना रहे हैं। किसी भी राज्य को राजस्व की हानि होगी, उसको compensate करेंगे, लेकिन अगर राजस्व की हानि नहीं होगी, revenue loss नहीं होगा, तो alcohol को आप बाहर कैसे रखते हैं? जब आप अपना उत्तर देंगे, तो यह बताएं कि सिर्फ petroleum and alcohol, इन दोनों के कारण revenue tax-base पर 20 per cent का फर्क पड़ता है। आप कोशिश करें, अगर आपने इसमें tobacco को शामिल किया है, तो आप इसको भी शामिल करें। ...**(व्यवधान)**... जी हाँ, आप बिल्कुल ठीक कह रहे हैं, लेकिन मैं राजस्व के revenue tax-base की बात कर रहा हूँ।

उपसभापति महोदय, मेरे लिए यह बताना जरूरी है कि आज भी वे राज्य, जो alcohol पर excise collect करते हैं, जो tax authority की रिपोर्ट करते हैं, उस पर उनको जो आमदनी होती है, क्या वह भविष्य में भी होगी? अगर वे 10 रुपए लगाएंगे और उनको 10,000 करोड़ रुपए मिलेंगे, तो जीएसटी के framework में राज्यों को उससे वंचित तो नहीं किया जा रहा है? तब आप उसको इसमें शामिल करें और अगर उसके लिए बाद में सहमति बने, तो फिर एक बार, एक और संविधान संशोधन होगा और फिर तीन वित्त मंत्रियों के बीच में दस साल तक यह बात घूमेगी। लेकिन आप अभी से सोचें, इस पर बातचीत करें और GST Council में बात करके आम सहमति बनाएं। ...**(समय की घंटी)**...

मुझे अंत में आपसे एक बार पुनः यही बात कहनी है, वित्त मंत्री जी, एक अच्छे वातावरण में बड़ा काम हो, इसके लिए जो बातें हमने कही हैं, उनको आप गंभीरता से लें। और यह जो टैक्स का रेट है, आप प्रयास करें, जो कहा गया, जो आपने कहा, हमने आपकी बात मान ली, आपने कहा कि 18 प्रतिशत, हमने कह दिया कि 18 प्रतिशत, अब उस पर रहें। हमारी यह मांग हमेशा बनी रहेगी कि हिंदुस्तान की जनता पर, गरीब जनता पर बोझ नहीं पड़ना चाहिए। ...**(समय की घंटी)**... आप घंटी इतनी मत बजाया कीजिए। जीएसटी के मायने क्या हैं? यह सही रूप में उद्योग पर, उपभोक्ता पर बोझ कम हो, यह आप करेंगे, तो उसमें हमारा सहयोग रहेगा, जैसे आज सहयोग है। हमारी बात सुन कर, समझ कर, हमसे बातचीत करके फायदा ही हुआ है। आज आपके लोग जो मर्जी सिर हिलाएँ, अगर हमारे साथ बैठ कर बातचीत नहीं होती, इसमें सुधार नहीं आता, इसमें खामियां थीं। आज यह हो रहा है, तो सबके सहयोग से हो रहा है, यह मैं साफ कहना चाहता हूँ, धन्यवाद। ...**(व्यवधान)**...

MR. DEPUTY CHAIRMAN: Hon. Members, all those ...*(Interruptions)*...

SHRI NEERAJ SHEKHAR: Sir, he was given more time than ...*(Interruptions)*...

SHRI DEREK O'BRIEN: Sir, we were given thirteen minutes, we spoke for thirteen minutes; the Samajwadi Party was given twenty-one minutes, they spoke for twenty-one minutes. ...*(Interruptions)*... Only the Congress and the CPM were given extra time. ...*(Interruptions)*... The CPM was given 100 per cent extra time. ...*(Interruptions)*... You please check the record. ...*(Interruptions)*...

श्री सत्यव्रत चतुर्वेदी (मध्य प्रदेश): सर, ऑन द रिकॉर्ड दिखवा दीजिए, किस को कितना टाइम दिया? ...*(व्यवधान)*...

MR. DEPUTY CHAIRMAN: All have taken more time. ...*(Interruptions)*... All have taken more time. ...*(Interruptions)*... बैठिए, बैठिए! ...*(व्यवधान)*...

SHRI DEREK O'BRIEN: The Samajwadi Party, the Trinamool Congress, the Biju Janata Dal, the BJP, the PDP, the NCP ...*(Interruptions)*... Only the CPM was given extra time. ...*(Interruptions)*... Why is CPM given double time? ...*(Interruptions)*... Why? ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Listen to me. ...*(Interruptions)*... All have taken...*(Interruptions)*... Mr. Derek O'Brien, all parties have taken more than the allotted time. ...*(Interruptions)*... Let me complete. ...*(Interruptions)*... Let me complete. ...*(Interruptions)*... Mr. Derek O'Brien, did I ask you to stop? When you didn't stop within your allotted time, did I ask you to stop? ...*(Interruptions)*... Don't say this. ...*(Interruptions)*...

THE LEADER OF THE OPPOSITION (SHRI GHULAM NABI AZAD): Are we interested in GST or are we interested to know who spoke how much? ...*(Interruptions)*...

SHRI DEREK O'BRIEN: I am not befalling the Congress. ...*(Interruptions)*... I am not befalling the Congress Party. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: What is your problem? ...*(Interruptions)*... What is your problem? ...*(Interruptions)*..

श्री नीरज शेखर: सर, जो टाइम है, समाजवादी पार्टी के लिए भी उतना होना चाहिए, कांग्रेस के लिए भी उतना ही होना चाहिए, बीजेपी के लिए भी उतना ही होना चाहिए, दूसरी पार्टियों के लिए भी उतना ही होना चाहिए! ...*(व्यवधान)*...

श्री सत्यव्रत चतुर्वेदी: टाइम जो है, पार्टी के मेम्बर्स के नंबर के आधार पर होता है ...*(व्यवधान)*...

8.00 P.M.

MR. DEPUTY CHAIRMAN: From Samajwadi Party, Mr. Naresh Agrawal spoke; I didn't ask him to stop. ...*(Interruptions)*... Everybody took as much time as one wanted. So, why is this problem? ...*(Interruptions)*... This is very unfortunate. This being a very important discussion, I was liberal. After half time, I became strict. ...*(Interruptions)*... It is always done like that. ...*(Interruptions)*... Those who speak first take more time. ...*(Interruptions)*... I agree that Mr. Anand Sharma has taken more time. He was speaking in such a way that he didn't listen to me. ...*(Interruptions)*... What can I do? ...*(Interruptions)*... After the discussion had started, I got requests from Shri K.T.S Tulsi and Shri Abdul Wahab. If the House has no objection, we can give them two or three minutes. ...*(Interruptions)*...

SHRI K.T.S TULSI (Nominated): Sir, I give up; everything has been said. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Okay; Shri Abdul Wahab. ...*(Interruptions)*...

SHRI ABDUL WAHAB (Kerala): Sir, first of all, I thank you for allowing me, out of turn, to speak for one or two minutes. I congratulate the Government of India, especially Shri Arun Jaitley, for proposing this Bill even though it is better late than never. Regarding both the sides accusing each other, I would like to say that we, especially the Kerala State, are losing ₹ 3,000 crores every year because of GST. An amount ₹ 12,000 crores has already gone. So, please, जेटली साहब, हमारा compensation भी, at least, 50 per cent देना है। Secondly, this is a memorable day for me because I was longing for this day since a long time. Wherever I went in my State, people used to ask me, "You are a Member of Parliament. What are you doing in Rajya Sabha?" I am here for the last one year, but I could not ask anything on any single day because of the disturbances in the House, for whatever reasons it might be. Sometimes, there was a problem from the Congress side; and sometimes, it was a problem from some other side, but the House was not functioning. So, today, I have got this chance to speak. I thank you for this. It is a memorable day for me. The Government of India has got one award today from International Literacy Mission. I happen to be from Kerala's Malappuram District and I am the Chairman, JSS. I again thank you for having given me a chance to speak.

श्री अरुण जेटली: माननीय उपसभापति जी, जीएसटी लाने के लिए जो संविधान संशोधन विधेयक है, उस पर कई सम्मानित सदस्यों ने अपने विचार रखे हैं और एक सदस्य को छोड़ कर प्रायः सभी राजनीतिक दलों ने और जितने भी वक्ता बोले हैं, उन्होंने लगभग स्पष्ट रूप से जीएसटी का समर्थन किया है। स्वाभाविक है कि...

DR. V. MAITREYAN: If the hon. Finance Minister can speak in English, it will be better. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Translation is available. ...*(Interruptions)*... Listen. There should be no dispute over that. ...*(Interruptions)*...

श्री नरेश अग्रवाल: ऐसा क्यों? ...*(व्यवधान)*... आप हिन्दी में बोलिए! ...*(व्यवधान)*...

MR. DEPUTY CHAIRMAN: There should be no argument on this. ...*(Interruptions)*... The Minister can speak in any language he wants. There is translation available. ...*(Interruptions)*... Mr. Maitreyan, sit down. You cannot raise that point. That is up to the Minister.

SHRI ARUN JAITLEY: Sir, in both the languages, there is no difficulty. The language, at least, will not be an issue. Sir, I think some clarity is required on how the entire system would function if GST were to come into play. I said in my opening comments that the Parliament is sovereign in the matter of making laws in relation to taxation, which are the Central laws. The State Legislatures also have their sovereignty. Now, both of them are going to retain that sovereignty, but for the purposes of decision making, we are experimenting a new idea in a federal polity where a pooled sovereignty will come in. The Centre and the States will sit together and have a uniform tax structure.

Now, let me, at the very outset, clarify that in this uniform tax structure, both, Centre and States, need to have an effective stake. I used this phrase last week and I am repeating it in this House. This is something that a large number of Members have said. Mr. Sitaram Yechury, in particular, repeated it twice. I have said that the Constitution itself envisages federalism and mentions India as a Union of States. The States admittedly have to be stronger, but the Union also must be there. The Union of States can't exist without the Union being there. India is not a confederation of States; it's a Union of States. And, therefore, to envisage a tax system, as has been suggested by some hon. Members, where effectively, the Union Government gets excluded in the matters of taxation policy, would not be right. Now, what was the system which was envisaged? Sir, in the 2011 Bill, and, I should not be misunderstood. मेरा उद्देश्य यह नहीं है कि मैं यह कहूँ कि उसमें ये-ये गलतियाँ थीं, क्योंकि स्वाभाविक है कि इस तरह का कानून बनने के दरम्यान जब चर्चा होती है, तो वह सुधरता है, हर दिन सुधरता है। 2011 के कानून में यह लिखा था कि 'consensus' के माध्यम से निर्णय होंगे। अब प्रश्न यह आया कि 'consensus' का अर्थ क्या है? Is 'consensus' unanimity? Is 'consensus' 75 per cent of the votes, or, is 'consensus' 80 per cent of the votes? It was generally a word 'consensus'. Obviously, the intention was very

good but to implement it specifically was very difficult. So, the Standing Committee, represented by all political parties, suggested a new system to say that the States must have two-thirds of the votes, Centre will have one-third of the votes but the quorum required for succeeding should be three-fourth. Now, it is half truth when you say that the Centre has a veto on the States. The States also have a veto on the Centre. So, both have a veto on each other, and therefore, the Constitutional structure which they suggested was a structure by virtue of which, both the Centre and the States are compelled to work with each other, and reach an arrangement with minimum 75 per cent people agreeing. But a happier situation is where almost everybody agrees. So, who is there in the GST Council? The GST Council effectively represents all of us who are sitting here. We are the Council of States. It is the State Governments, the State Legislators, who have elected us. So, effectively, it is the same view. Today, when a suggestion is made by the GST Council, there will be seven or eight Finance Ministers of the Congress Party, there will be a Finance Minister of the Samajwadi Party, there will be two of the CPM, there will be one of Trinamool, there will be one of AIADMK, and therefore, every political party which is in power in some part of the country, would be almost directly represented, or, in future, is likely to be represented. So, that Council, along with the Central Government nominees, is the one which will take these decisions, and, if we look at the structure of the empowerment which is given, the powers of Parliament are not taken away; the powers of the State Legislatures are not taken away. If you look at the amendment, clause after clause, it is said, 'Notwithstanding anything contained, the Parliament may and subject to clause 2, make laws', 'Parliament will make this law', or, 'State legislatures will make this law'. Now, in particular, with regard to taxation, there are two matters in which a greater emphasis has been added where it is specifically said that Parliament will make a law on the recommendation of the Council. So, the Council will recommend to us and we will make a law. One is for the purposes of the IGST for the reason that if goods travel from Kerala to Tamil Nadu, who will adjudicate? It is either of the two States. So, one State will adjudicate on the rights of the other. Since the Centre is adjudicating but it affects the rights of the States, the power is with the Centre but our law will be based on what the Council says, which has two-thirds of the majority of the States.

Second more binding principle is the compensation principle. It speaks about the compensation, and, that is the point which Mr. Derek made. This language has been changed to give comfort to the State Governments. Normally, the authority of Parliament is supreme, and therefore, the Constitution throughout says, 'Parliament may make a law'. So, out of respect for Parliament, we always use the word 'may'. But

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the States had an apprehension because of some reason, what if Parliament does not make a law. So, they made a suggestion, which the Legislative Department felt was not correct, but we have still incorporated it, and, put it as, 'Parliament shall make a law'. So, this is going to be the only provision where Parliament is mandated rather than requested to provide for compensation. And this law will also be made on the recommendation of the GST Council so that we don't unilaterally make a law of our choice. So, we act on the advice of the Council. I will just read one more clause from this proposed Bill, and this will answer most of the questions raised in the debate, "The Goods and Services Tax Council will make recommendations to the Union and the States." वह दोनों को यह सुझाव देगी, "On (a) the taxes, cesses, surcharges levied by the Union, the States or the local bodies which are to be subsumed in the Goods and Services Tax; (b) the goods and services that may be subjected to or exempted". अब किसको एक्जम्पशन मिलेगा और किसको नहीं मिलेगा this will be recommended by the Goods and Services Tax Council which will recommend it to the State Assembly or to the Centre. The model goods and services tax laws, तो जिस कानून की हम लोग बात कर रहे हैं उसको वे लोग बनाकर हमारे पास भेजेंगे और इसलिए स्वाभाविक है संसद में उसकी चर्चा होनी अनिवार्य होगी। तीसरा , "(c) the threshold limit of turnover below which goods and services may be exempted; (d) the rates including floor rates with bands of goods and services tax." तो आज बहुत सारी चर्चा चिदम्बरम साहब ने शुरू की कि टैक्स रेट क्या होगा, मैं उसका उत्तर दूंगा। लेकिन जिन लोगों का दो तिहाई say है और वे कोई अनजान लोग नहीं हैं, they are all elected State Governments of States and Union Territories, 30 of them. Sitting with the Central Government, they are going to make a recommendation कि मुझे कितने टैक्स की आवश्यकता है। Are States enemies of the people that they will say that we are going to tax people twice more than it is necessary? If they do that, they will be voted out of power. So, we must trust the sense of responsibility of the States who belong to the same political parties as us, who have, in their meeting last week, said that our guiding principle is going to be, one, that we will lower the basis of the tax. So, we will lower the present rates. And, on lowering the present rates, I think, Mr. Anand Sharma just now made a very valid point. आज की स्थिति क्या है? सेंट्रल गवर्नमेंट एक्साइज चार्ज करती है। लगभग 80 परसेंट आइटम्स पर एक्साइज के साढ़े बारह परसेंट टैक्स है। आनन्द जी ने यही अभी आंकड़ा दिया। राज्य जो वैट चार्ज करते हैं, लगभग 55 परसेंट आइटम्स पर वैट साढ़े चौदह परसेंट है। अगर इसकी वैटेड ऐवरेज ले लें तो लगभग 65, 70 परसेंट आइटम्स पर कम्बाइंड टैक्स 27 परसेंट है राज्य और केन्द्र का मिलाकर। इसमें अब हम सेसेज भी डाल दें, लक्जरी टैक्स डाल दें, octroi और एन्ट्री टैक्स डाल दें और जितने छोटे-छोटे टैक्स लगते हैं, वे सब डाल दें तो यह फिगर 30 या 30 से ऊपर चली जाती है। अब आज उस आंकड़े के ऊपर जब वह टैक्स सब स्टेट और सेंटर में

बंटता है तो उससे गुजारा चलता है। लेकिन जीएसटी आने के बाद कम से कम तीन परिवर्तन आएंगे। पहला परिवर्तन यह होगा, और जो चिदम्बरम साहब ने ठीक कहा, I think he made a valid point when he said that the system will be more efficient; it will be more compliant. Avoidance will become more difficult because you will be detected at some stage or the other. So, from your raw material purchase right till the transfer of goods, every stage of value addition, right from the time it enters the network, till the point it is sold, if at some stage it enters the system, it is possible to enter the transaction and then check evasion. Now, once this is possible, the system will become more efficient. The second will be that there will be no cascading effect of tax on tax. आज अगर 6 स्टेजेज़ पर टैक्स लगता है तो हर स्टेज पर जो पहले टैक्स दिया गया है उस टैक्स कम्पोनेंट पर भी टैक्स लगता है। जीएसटी में there will be no tax on tax, तो उसकी दर कम आएगी। तीसरा, इसके साथ एक और तर्क यह है कि कई आइटम्स ऐसे हैं, जिनके ऊपर या तो लोअर रेट का टैक्स लगेगा या टैक्स नहीं लगेगा। When we speak of inflation, let me just give a figure for the benefit of this House. In the Consumer Price Index, 54 per cent of the CPI basket is tax exempt, GST exempt, as of today. And, probably, that kind of trend, the Council will take into consideration. Why would they want to add to inflation? Sir, 32 per cent are taxed at a lower rate, which is currently for the States. For Central Government, it is 6 per cent. Only 15 per cent are taxed at the standard rate. So, आज भी यह स्थिति है। When all these factors — there being no tax on tax, system becoming more efficient and evasion becoming more difficult plus lower rate of tax or tax on certain items, that this 27 to 30 per cent will bring the rate down etc., how much will it bring it down? Over a period of time it will increase. Now, those who have to decide this say, we are guided by two factors. Our first factor is that this 27 per cent or 30 per cent is too high. It is inflationary. It costs the people, therefore, the rate must come down. So, the first guiding principle, and that is a Resolution that the State Finance Ministers passed is, that the rate should come down. Second they said, we will collect what is essential for our present revenue requirements. Every State said, I have a commitment to my own people in terms of poverty alleviation schemes, social sector schemes, in terms of developmental activity. Now, it is very easy to speak in terms of, say, let me put a cap. Let me tell you, even the 18 per cent, that you suggested based on the Chief Economic Advisor's Report, even if you read that Report carefully, there are some factors and when the Report went to the State Finance Ministers, they said our calculations differed. So, that is the Chief Economic Advisor's view. But the State Finance Ministers did not agree with that view. They wanted a slightly higher one because they wanted a cushion. The first factor is that the Report does not take into consideration — it is based on the 2013-2014 figures — any cesses that have been levied subsequent to that. That is the first factor that the Report did not take into consideration.

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The second factor it did not take into consideration is the compensation that the Centre will have to pay to the States. The Chief Economic Advisor — I have got the Report before me — did not say 18 per cent. He gave a band of 16.9 per cent to 18.9 per cent. You can approximately treat it as 17 per cent to 19 per cent. If you take it as a band of 17 per cent to 19 per cent, and adding these two factors, it would move slightly up. He is optimistic that this figure can be maintained. If this figure can be maintained, it will be a very successful GST. The States were not as optimistic as him. The States felt that you are expecting us to come down from 27, 28 or 29. Suddenly, a 7, 8 or 10 per cent fall, seems utopian to us. It does not seem real. So, as we stand today, we are in the realm of a situation where the exact calculation of rupee and a pie will have to be done. That is an economic and an arithmetic exercise. That cannot be based on a political desire. The political objective is very clear. I share your objective, the rate has to come down. Therefore, the rate must be reasonable. We will try for the most reasonable rate. But this is effectively, as we stand today, as far as the rates are concerned. I think, to implement GST is a headache and to be a former Finance Minister is a luxury now. Mr. Chidambaram said, "he went from pillar to post and so did his predecessor." You must seriously, today, look back as to why it was not successful. As a political argument you can say, 'Oh! The Gujarat Chief Minister at that time did not agree.' ...*(Interruptions)*... Let me tell you. Put that 2011 Bill before the State Governments today and you will not find one State Government proposing the Bill in that shape. And I will tell you the reason. In the first meeting of the State Empowered Committee that I attended, I was told that all the Finance Ministers, including those of my party, including the Gujarat Finance Minister, even with the change of Government, were not willing to trust the Centre. I asked why they said, 'Since 2009, 2010 and 2011, for three years, CST had been promised. We are in 2014 and not a single rupee has been paid.' Therefore, I promised them that from 2014, in three instalments, I would pay the CST. And, for 2014-2015, I paid one-third and one-third each from the Central revenues. And this was the pre-condition for a dialogue. Every BJP Chief Minister and the NDA Finance Minister also took the same stand. For this year, the third instalment is being paid, of which the first part has been paid. So when Mr. Derek says, 'Please clear our dues', he is right. This was the pre-condition with this Act. What was the second problem they had? The second problem they had was: If we lose money, how do you compensate us? The 2011 Bill did not mention anything about the compensation. So, today, in the 2014 Bill, when we suggested that we would pay

compensation for five years, so distrustful were the States of the Centre — my original proposal was full compensation for three years, thereafter, one half for one year, one-fourth for the fifth year — that the States said, "Nothing doing, give us full compensation for five years." So, instead of the word 'may', — it was, earlier, "The Parliament 'may' by law provide for compensation" — they said, "We don't even trust your 'may', make it 'shall' because your intention in the past had never been to pay; CST was not paid." That is how 'may' has become 'shall'. ...*(Interruptions)*... It is unprecedented, but, that is how 'may' became 'shall'. Therefore, in the 2011 Bill, this provision for compensation was not there. Maharashtra, Tamil Nadu, Karnataka and Gujarat, all, at that time, belonged to different political parties. These four States were speaking one language. They said, "We are manufacturing States. We have invested thousands and thousands of crores for better infrastructure for manufacturing. We have invested more in power, we have invested more in ports, we have invested more in highways and so on. So, because we have invested more and now this is a destination tax, the consuming States will benefit. I have spent on creating a manufacturing infrastructure. I am going to lose. So, what is the methodology of compensating me and your Bill did not have a provision." That is why they led this entire protest. And I don't think we should, actually, take it in an adversarial sense that this is Congress *versus* BJP. Even amongst the BJP, there were consuming States, which had a stand diametrically opposite to the one that Gujarat had because that depended on the interest of the State itself. Mr. Chidambaram has mentioned that the Bill has a clumsy drafting because it says that some of the revenue collected will not be part of the Consolidated Fund of the Centre, or, the Consolidated Fund of the State. The argument was that every revenue has to go into the Consolidated Fund. I think using the word "clumsy drafting" is a bit too extreme expression. I thought probably the best draftsman India ever had was Mr. B.N. Rao who aided Dr. Ambedkar. And the phrase which you called "clumsy drafting" is verbatim of article 268 (2) of the original Constitution, you picked up. This was Mr. B.N. Rao's draft which Dr. Ambedkar, as the Chairman, forwarded. The procedure is that in any financial year, any such duty leviable within a State shall not form part of the Consolidated Fund of India, but shall be assigned to that State. Similarly, the Constitution has been amended, and the similar language has been included in article 269 (2) and the reason is the following. Why do you not include a part of the revenue into the Consolidated Fund? In a GST system — this is one of the questions, Mr. Derek O'Brien has raised — you can't have the same assessee being assessed simultaneously by the Centre and the States. In some cases, Mr. Derek O'Brien's point was, below ₹ 1.5 crores the States must have power; it is a functional necessity, they will have to find an answer to this. The State will do it. In higher cases, the Centre will do it. Where the Centre collects the revenue through the computer network, the State's

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share is then credited to the State. Similarly, जहां स्टेट रेवेन्यू इकट्ठा करता है और वह सेंटर के हस्तिसे में थोड़ा-सा आना है, it is credited to the Centre. अब इसको अगर सेंटर या स्टेट के consolidated Fund में डाल दिया, तो फिर पहले संसद आना पड़ेगा और फिर Appropriation के through हर राज्य को उसका हस्तिसा मलिंगा। So, if I collect some tax for Tamil Nadu, Tamil Nadu will have to wait till the Appropriation Bill is passed by the Parliament before it gets that revenue. To avoid that situation, you now have a provision that it will not be credited to the Consolidated Fund of the Centre or the State, and, therefore, the apportionment will take place outside itself.

With regard to dispute resolution, what was the position? It is true that the original Bill in 2011.

SHRI P. CHIDAMBARAM: I certainly do not claim to be as wise or clever as late Shri B.N. Rao. The hon. Finance Minister has pointed out two provisions in the Constitution where the phrase 'shall not form part of the Consolidated Fund of India' is used. I don't dispute that. But it doesn't stop there. "But shall not form part of the Consolidated Fund of India, "but shall be assigned to that State." Similarly, article 269 says, "Shall not part of the Consolidated Fund of India, but shall be assigned to that State." All I am pointing out is, when you say, in your Amendment No.3, "Such amount shall not form part of the Consolidated Fund of India", you should have added, "but shall be" what happens to that money. It has to go somewhere. I am implying it will go to the State. But you should spell it out and say, "but shall be assigned to that State." Likewise in Amendment (1 C) when you say, "Such amount shall not form part of the Consolidated Fund of the State", you could have added "but shall be assigned to"; it can't be that it can go nowhere. That is all I am pointing out. I didn't say it is a wrong drafting; it is a clumsy drafting.

SHRI ARUN JAITLEY: Well, since I drew out the history of the 'clumsy drafting' from the Constituent Assembly itself, I think a hair-splitting is not a response to this. Now, if you go back to the amendment to Article 269A, Sub-Clause (1) clearly says, "... shall be apportioned between the Union and the States in the matter provided..." so and so. Then, it further says in 1(a), "This amount apportioned to a State shall not be a part of the Consolidated Fund." So, it exactly says what you are trying to say. But, in any case, I take it that it was not a case of a clumsy drafting; it had a good Constitutional precedent.

One of the questions raised was with regard to the dispute redressal mechanism. The original Bill spoke in terms of a mechanism that would be judicial or quasi-judicial

in nature. When it went to the Standing Committee, the Standing Committee spoke in one voice. And, probably, the spirit of what the Standing Committee said was that these issues are predominantly political. मान लीजिए, दो राज्यों के बीच या राज्यों और केन्द्र के बीच टैक्स की दर कितनी हो, इसको लेकर समझौता नहीं हो पाता है या यह झगड़ा है कि किसी राज्य को कितना मुआवजा देना है, I mean, these are the kind of disputes which would come up. Suppose there is a stalemate and we are not able to decide as to what the percentage of division between the Centre and the States is going to be. So, the Standing Committee said that this issue is political between the Centre and the States. Why shouldn't we hand it over to a judicial tribunal headed by a Judge? Let there be a mechanism which the GST Council itself would decide. This is what the Standing Committee, in spirit, said. I have before me the recommendations of the Standing Committee, which were then processed by the Ministry of Finance, and the Ministry of Finance, on the 11th of March, 2014, on paper, accepted that recommendation. Therefore, the language of what was accepted in March, 2014, by the Ministry of Finance and the then Minister of Finance is exactly what I incorporated in the December, 2014 amendment. And I am now told, "Your Bill is completely flawed." But I did not want a confrontation on this issue and, therefore, when we sat in a process of discussion, on one of the questions which were raised, broadly, the consensus was that there would be a dispute redressal mechanism which would be decided by the GST Council itself. The power vests in the Council to decide that. Therefore, an alternate set of language specifying that was suggested. Probably what was suggested was a better language. I have absolutely no difficulty in accepting that language, because ultimately the spirit of what the Standing Committee had recommended was that the Council must decide the nature of mechanism required for a dispute redressal. So, we accepted that. I have no difficulty in conceding that the one per cent additional tax on inter-State transfer of goods, sale of goods, was really brought in with the intention of calming these four manufacturing States. This would have helped them. An expert opinion even at that time was that this would have a cascading effect. There was a divided opinion on this. And finally, since we were cushioning the States with compensation for the loss in five years, even if this one per cent went away, it would make no difference as far as these five States were concerned. Therefore, in the spirit of reconciling the entire issue, we have agreed to this.

Sir, important issues have been raised by several Members. Members particularly from Maharashtra had raised it. It applies both to Maharashtra and Karnataka with regard to the Entry Tax and Octroi. Now, when Octroi and Entry Tax is subsumed into the State GST, the State kitty would expand, but the fear is that the municipality could be, then, starved of funds. That is the entire objective. I had discussed it with the Members from

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Maharashtra, who had raised this issue. Then, in order to bring about clarity on the issue, I had discussed it with the Chief Minister of Maharashtra yesterday. There are various types of solutions which are possible. I have read out the powers of the GST Council, and therefore, you can have under Article 243X of the Constitution which provides for empowering the municipalities to raise taxes. The State Government is empowered to have a law which empowers the municipality to raise their own taxes. That is still open. Alternatively, I put it to the Chief Minister that in the State GST law, could you also consider providing a devolution since this anti tax problem is made in the context of Maharashtra and Karnataka and Maharashtra Chief Minister told me ...*(Interruptions)*...

SHRI PRAFUL PATEL: Sir, Maharashtra MPs are also sitting here...

SHRI ARUN JAITLEY: I will certainly look this way. I must say in all fairness that the day before yesterday, even Praful Patel discussed this issue with me ...*(Interruptions)*...

SHRI SITARAM YECHURY: Shri Chidambaram is also from Maharashtra.

SHRI ARUN JAITLEY: And, therefore, this entire question of the State law itself can give a devolution in favour of the local municipalities and the Chief Minister assured me that he would have absolutely no difficulty in doing that so that the interest of the municipalities in Maharashtra, particularly, Mumbai, which has a large amount of funding because of octroi itself is protected, and tomorrow, a stage does not come that the State Government refuses to give funds and the municipality itself is unable to receive funds. That is not a happy situation. Therefore, a solution within the framework of the GST is very much workable as far as that is concerned.

The AIADMK's basic objection is that it is Federalism. As I have been repeatedly saying, it is an exercise in which the Centre and the States are both pooling in their authority. You are not giving up your power in favour of somebody else. You will be a part of the exercise of that power, and therefore, with pooled sovereignty, if the Centre and the States can come out with a better mechanism and better system, I think, it is in the larger interest to accept that particular proposal. There were similar other questions which have been raised by hon. Members, particularly, the question which Shri Satish Chandra Misra, had raised with regard to Clause 21 of the Constitution Amendment which says, for a specified period, specified in the amendment itself, the President can pass an order altering any of the provisions if he finds that for better functioning, it is required. Now, this is equivalent in an ordinary legislation to a power to remove difficulties which you have in every ordinary law. Now, the argument was, can there be a Constitution

amendment in which, after the Parliament has passed it, the State Governments have ratified it, the President has a power to alter some provisions even for a temporary period itself? This power is conferred on the President under Article 392 of the Constitution, and therefore, Clause 21 is in consonance. Even the 2011 Bill had an identical Clause and most Constitutional Amendments carry that Clause that in case with regard to its functioning there is a difficulty within a given period of time, the President will have a power.

SHRI SATISH CHANDRA MISRA: Article 392 deals more particularly with the 1935 Act and when the new Constitution came into force. It says, the word used is, 'more particularly'.

SHRI ARUN JAITLEY: The words 'more particularly' deal with the original Constitution. I am reading Article 392. It says "The President may, for the purpose of removing any difficulties, particularly in relation to the transition from the provisions of the Government of India Act, 1935, to the provisions of this Constitution — that is from 1935 to the time of provisions of the Constitution — by order direct that this Constitution shall, during such period as may be specified in the order, have effect subject to such adaptations, whether by way of modification, addition or omission, as he may deem to be necessary or expedient. So, Article 392 permits the President, empowers the President to make such changes. It's like a power to remove difficulties, which is there in every law in order to avoid any difficulties itself.

Shri Naresh Gujral's point was whether the input credits are being taken into consideration or not, these will be decided by the Council. The Council is yet to be constituted. The Council will decide these and the Council, after it decides these, will make recommendations to that effect. That situation hasn't come. The Constitutional Amendment is only an enabling legislation. यह तो केवल हम लोगों को अधिकार दे रही है, इस प्रकार की Council और इस प्रकार का अधिकार बनाने के लिए। इसके अंदर वह विषय समाप्त नहीं होता है। दूसरा, एक विषय जो Shri Derek and Shri Sitaram had raised with regard to one particular Amendment which has been made. With regard to the extent of devolution, there was an error in the drafting based on the recommendations of the Select Committee. So, that is only intended to correct that error. We will be taking that up with the Empowered Committee itself. There was no other intention because we can't allow an error to creep into a Constitutional Amendment and therefore, that error had to be corrected. I have checked it up myself. I will explain it to the Chairman and the Members of the Empowered Committee at their next meeting itself. Sir, the principal

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concern is being that we must have a uniform tax structure and I agree with the point which Shri Chidambaram, Shri Anand Sharma and several other hon. Members have raised that an effort has to be made to see that the rate is kept at a reasonable extent. I think we are still one step away from there. Today, we are passing an Amendment which is enabling in character. After an enabling Amendment is passed and the Council is constituted, the Council will, certainly, make its recommendations. Those recommendations, in so far as, they relate to State Assemblies will go before the State Assemblies, to draft laws. The others will come up before the Parliament itself and therefore, when they come up before Parliament, Parliament will get an adequate opportunity to discuss each one of those laws. Then, even with regard to the quantum, I have already explained that there is today a range of opinion amongst experts and amongst the practitioners — I take the Members of the Empowered Committee as practitioners — as to what the rate should be, but on the guiding principle, I don't think we can take an exception to what the State Finance Ministers have decided. They are also trying to keep the rate as low as possible, certainly, much lower than what the present situation is and, as compliance increases, the possibility of that rate coming down further would be there and I am sure this House, as also the other House will always have an opportunity to speak on the subjects, to consider these subjects and find whether it is or it is not working out in a larger public interest. With these few observations, Sir, I commend this Bill to be accepted here.

SHRI A. NAVANEETHAKRISHNAN: Sir, ...*(Interruptions)*...

SHRI P. CHIDAMBARAM: Sir, ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: No, no, please. ...*(Interruptions)*...

SHRI A. NAVANEETHAKRISHNAN: Sir, ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Yes, what is your point? ...*(Interruptions)*...

Yes, I will allow you. ...*(Interruptions)*...

SHRI A. NAVANEETHAKRISHNAN: Sir, only one minute. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Yes, okay. All right. ...*(Interruptions)*...

SHRI A. NAVANEETHAKRISHNAN: Thank you, Deputy Chairman, Sir. With due respect to our hon. Finance Minister, the demands made by our hon. Chief Minister of the State Government of Tamil Nadu are not being accepted *in toto* by the Central

Government. Hence, the AIADMK is walking out and not participating in the voting. Thank you. ...*(Interruptions)*...

(At this stage, some Hon. Members left the Chamber)

MR. DEPUTY CHAIRMAN: Okay. ...*(Interruptions)*... Yes, Shri Derek. ...*(Interruptions)*... Yes, Shri Derek, what is your question? ...*(Interruptions)*... Shri Derek, only question. ...*(Interruptions)*...

SHRI DEREK O'BRIEN: One clarification, Sir. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Okay, all right. ...*(Interruptions)*... बोले

SHRI DEREK O'BRIEN: Sir, one clarification only. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Do that.

SHRI DEREK O'BRIEN: Are you are allowing now? ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Do that.

SHRI DEREK O'BRIEN: My only clarification to the hon. Finance Minister, through you, Sir, is, today everyone is on board and he has explained the idea of pool sovereignty. No problem; very, very good. We welcome that. Sir, my only one clarification is this. It is because 3rd of August is one date. Then, we have November, when the two other Bills will come, and then the April deadline. Sir, my direct question here is that in those enabling Bills this issue of below ₹ 1.5 crore — that money collected by the States — and above ₹ 1.5 crore goes into the Union and the States. Sir, this is an issue. Sir, today, it is all very well; we all say, 'no'; and then it is again in November. So, there should be no speed-breaker in November; it is all smooth.

SHRI P. CHIDAMBARAM: Mr. Deputy Chairman, Sir, I was quite happy to note very carefully the words used by the hon. Finance Minister towards the end of his speech. He said that the rates will be moderated; the rates will be far less than the current position; and you can expect that the State Finance Ministers are also sensitive to public opinion. Sir, whether they will, in fact, be moderated can be seen only after the recommendation, and only after the draft Bill comes before the House. I was also encouraged when he said, "Both Houses will have an opportunity to discuss it." But he left one thing unsaid. It is a unanimous demand of every political party in this House that the CGST Bill and the IGST Bill must not be brought as Money Bills. The Government ought not to stand on prestige. Any other Bill is passed by a simple majority. If you are a popular Government, as you believe you are, and, as I believe, you are; you can pass it with a simple majority.

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As one of my friends pointed out, there is no reason to believe that the Opposition will scuttle any responsible, reasonable Bill. Therefore, please give us a categorical assurance that when the CGST Bill and the IGST Bill are brought to this House, you will bring it as a financial Bill, and this House will discuss and vote upon that Bill. ...*(Interruptions)*... You lose nothing that way.

SHRI C.M. RAMESH: Sir. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Just one second. ...*(Interruptions)*...

SHRI ARUN JAITLEY: Sir, as far as Mr. Derek O'Brien's objection is concerned,...

SHRI DEREK O'BRIEN: It is not an objection.

SHRI ARUN JAITLEY: As far as Mr. Derek O'Brien's point is concerned, it is a suggestion that he has made. This suggestion has also come up before the Empowered Committee. The Empowered Committee and the Central Government, which are in discussion on this issue, certainly see the substance behind that because we can't accept a system where an assessee has to be assessed twice; once by the Centre and once by the State. Therefore, the very purpose of the GST itself would not be served. Then, what should be the modality is the breakeven figure. There are discussions at a fairly advanced stage, and I am quite certain that a solution will be arrived at. And when we come before you in November, we will certainly have a solution, as far as we are concerned.

Regarding Mr. Chidambaram's point that he repeatedly made, he probably has presented more Budgets than most Finance Ministers or any other Finance Minister. Therefore, the constitutional position of Money Bill *vis-a-vis* Finance Bill is known to him. A discussion or a demand or an assurance does not override the Constitution. I have before me a folder full of Money Bills, which impose taxation, which my learned predecessor presented to the Parliament. I have a complete folder. Therefore, you clearly know the distinction. It is there in Article 110, and the contra-distinction with Article 117 as to what is the procedure to be followed. I can only tell you this that in accordance with whatever is the precedent, and the precedent normally which I have understood — I won't leave it vague — if a Bill imposes a burden on the money coming out of the Consolidated Fund or is a taxing Bill, and it provides for several other things, then, the Bill Section of Parliament recommends it to be a Financial Bill under Article 117. If these additional matters are not there, it recommends that to be a Money Bill. That is the provision of the Constitution which Parliament now has a history of almost 66

years in following that. We will fully comply with the Constitution and whatever are the precedents.....(*Interruptions*)... We have absolutely no intention of, in any way, bypassing the Constitutional provisions as far as the requirements of these Bills are concerned. Today, the first suggestion of the Empowered Committee is not known to me. I neither know the suggestion nor do I know what the text of that Bill is going to be. Therefore, in anticipation and imagining what that is going to be, I must give an assurance is something which is extremely unreasonable *per se*.

SHRI P. CHIDAMBARAM: With great respect to the hon. Leader of the House and the Finance Minister, there is, indeed, a definition of a 'Money Bill' in Article 110 and there is a definition of a Finance Bill in Article 117. There is nothing in the Constitution, which obliges him to bring a Bill as a Money Bill. He can bring it as a Finance Bill. He has made it clear; his intention is not to avoid a debate, not to avoid a discussion. In fact, he is inviting a discussion. He is inviting our opinion. If all that is so clear, if the intention of his Government is so clear, why can't he stand up and say, 'I will bring this as a Finance Bill and the other House and this House will. ...(*Interruptions*)...

SHRI ARUN JAITLEY: Can you give me a single precedent when without knowing what the Bill is going to be, on a possible Bill that will come, an assurance has been given? Is that Parliamentary practice?

SHRI P. CHIDAMBARAM: You are not obliged to bring any Bill as a Money Bill. Even if it satisfies, you are not obliged to bring it as a Money Bill. Show me one provision in the Constitution. ...(*Interruptions*)...

SHRI C.M. RAMESH: Sir, allow me to speak for a minute. ...(*Interruptions*)...

MR. DEPUTY CHAIRMAN: There is no need for a discussion on this.

SHRI P. CHIDAMBARAM: Please show me the provision of the Constitution, which obliges you to bring it as a Money Bill. It does not oblige you to bring it as a Money Bill. So, in the interest of the country, this is the most important transformational legislative change in taxes that you are bringing for the next fifteen years. ...(*Interruptions*)... Please say, 'I will bring it as a Finance Bill; all of you discuss it and vote it.' ...(*Interruptions*)...

SHRI JAIRAM RAMESH: Sir, on this issue, I would like to say. ...(*Interruptions*)...

MR. DEPUTY CHAIRMAN: He has already said that he will go as per the Constitution.

SHRI JAIRAM RAMESH: Sir, in the past few months, there have been precedents where the Leader of the House has arbitrarily used discretion at the very last minute to declare Bills as Money Bills. He did it with the Adhaar Bill; he did with a Private Member's Bill. ...*(Interruptions)*... Sir, there is absolutely no guarantee that he will not declare it as a Money Bill.

MR. DEPUTY CHAIRMAN: No, please. Why do you discuss it again? ...*(Interruptions)*...

SHRI JAIRAM RAMESH: I am sorry to say, this is a fundamental issue. He will foreclose a debate in the House.

MR. DEPUTY CHAIRMAN: Jairamji, that is okay. ...*(Interruptions)*...

SHRI JAIRAM RAMESH: He will completely foreclose a debate. ...*(Interruptions)*...

श्री शरद यादव: महोदय, इस पर इतनी बढ़िया बहस हो चुकी है, अब आप इसको आगे बढ़ाइए। ...*(व्यवधान)*...

MR. DEPUTY CHAIRMAN: You see, the Minister has given an assurance that he will go only by the Constitution.

SHRI C.M. RAMESH: Sir, we are facing the problem only because of 'may be' and 'shall be'. ...*(Interruptions)*... We are still facing problems in implementation of the Andhra Pradesh State Reorganisation Act. Now, he is talking of 'clumsy drafting'! ...*(Interruptions)*... How was the Andhra Pradesh State Reorganisation Act drafted? Like 'may be' and 'shall be', there are so many things. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Let there be no dispute now; please sit down.

SHRI C.M. RAMESH: Why, Sir? ...*(Interruptions)*... He was instrumental in drafting the Andhra Pradesh State Reorganisation Act. ...*(Interruptions)*... How he has drafted the Bill, Sir! On that Bill, we are facing a lot of problems in our State now.

MR. DEPUTY CHAIRMAN: What I fail to understand is, the Minister said, "It will be shall be." Do you want that to be changed?

SHRI C. M. RAMESH: The entire State is facing problems. He was instrumental in drafting the Bill. ...*(Interruptions)*... Everything is "may be" or "shall be".

MR. DEPUTY CHAIRMAN: You seek clarifications. What are you doing? ...*(Interruptions)*... No, no; ...*(Interruptions)*...

SHRI JAIRAM RAMESH: The issue is. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: That is over, I think. ...*(Interruptions)*...

SHRI KAPIL SIBAL (Uttar Pradesh): Sir, I just want to make one comment. I think, all the distinguished Members of this House and the Leader of this House and every Party will accept the fact that perhaps this particular reform is the most far-reaching reform that we have had since Independence. I think, in that context, for the Finance Minister to dilly-dally and to say that 'we will go by the Constitution and not say upfront, etc.' is not proper. He should categorically state that he intends to take this House into confidence for these far-reaching reforms and he will take our views into account for the purposes of taking decisions in the House, and if he does not do so, it is quite clear that he wants to bring it as a Money Bill and he doesn't want a discussion in this House.

MR. DEPUTY CHAIRMAN: All right. ...*(Interruptions)*...

SHRI JAIRAM RAMESH: Sir, ...*(Interruptions)*...

SHRI KAPIL SIBAL: Sir, the second point ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: No, no; I have to proceed.

SHRI KAPIL SIBAL: Sir, I have not finished. The second point which is even more important is, it doesn't obligate the Finance Minister to bring it as a Money Bill under the Constitution. Under Article 117, he may bring it as a Finance Bill. So, I think it would be gracious of the Finance Minister to bring it as a Finance Bill. That is the assurance that this House wants from him.

MR. DEPUTY CHAIRMAN: All right. Okay. Now. ...*(Interruptions)*...

SHRI JAIRAM RAMESH: The cat is out of the bag. It happened with the Private Member's Bill. It happened with the GST Bill.

MR. DEPUTY CHAIRMAN: Now, let me proceed with the Bill. I shall now put the Motion for consideration of the Constitution (One Hundred and Twenty-Second Amendment) Bill, 2014 to vote. The question is:

"That the Bill further to amend the Constitution of India, as passed by Lok Sabha and as reported by the Select Committee of Rajya Sabha, be taken into consideration."
...*(Interruptions)*...

9.00 P.M.

SHRI GHULAM NABI AZAD: Hon. Deputy Chairman, Sir, we had already made it clear in our meeting, and here also, that we are not opposed to this. We are going to support this. We have been supporting this from the beginning. We will support right now also, but there is an apprehension in the minds of the Members on this side about whatever is going to come in the month of November and December in the Winter Session. We have been saying on earlier occasions also that a number of Bills have been presented here as Money Bills. So, we had no voting power. This is one of the most important Bills, as has been said by my colleagues, the most historical Bill since Independence. What is the harm if the hon. Leader of the House and the Finance Minister assures this House that this Bill, which is going to come in the month of November or December, will be a Finance Bill and not a Money Bill? Otherwise, I think, the whole purpose will be frustrated. The efforts made by the Government that side and the efforts made by us during the past few months will be totally frustrated. So, I think the purpose is not going to be solved. So, I would request the hon. Minister to make...

श्री अरुण जेटली इससे ज्यादा क्या स्पष्ट होगा, आज बिल के ऊपर जीएसटी काउंसिल में चर्चा नहीं हुई, पहला ड्राफ्ट नहीं मालूम, उसका कंटेंट नहीं मालूम कि वह क्या होगा, उसके संबंध में मैं आज आश्वासन दे दूँ ... (व्यवधान)... एक भी कोई ऐसी परंपरा है कि जो ड्राफ्ट तक नहीं हुआ, जिसका कंटेंट तक नहीं मालूम, ... (व्यवधान)... मैंने स्पष्ट कहा मैं आपको इस बात का आश्वासन दे रहा हूँ कि हमारा कोई इरादा नहीं है कि उस बिल को आपसे बिना चर्चा किए हुए हम इस प्रकार से पारित करें। हम चाहेंगे कि एक बार ... (व्यवधान)... एक बार बिल का ड्राफ्ट बनने दीजिए और इसलिए ड्राफ्ट बनने के बाद हम आपसे चर्चा करेंगे। आप ही के 8 मंत्री होंगे ... (व्यवधान)...

SHRIMATI RENUKA CHOWDHURY: What is your compulsion?
... (Interruptions)...

SHRI ARUN JAITLEY: Eight of your Ministers are going to draft it.
... (Interruptions)... And, this House will always have an opportunity to discuss whatever legislation that comes before the House. ... (Interruptions)...

श्री गुलाम नबी आजाद: यह प्रॉमिस रहा कि अगला जो फैसला होगा, मिलकर और बातचीत करके होगा। ... (व्यवधान)...

† قائد حزب اختلاف (جناب غلام نبی آزاد): یہ پرامس رہا کہ اگلا جو فیصلہ ہوگا، ملکر اور بات چیت کر کے ہوگا۔۔۔ (مداخلت)۔۔۔

MR. DEPUTY CHAIRMAN: That is okay. ...*(Interruptions)*... That is what he said ...*(Interruptions)*... I only wish to inform you that under Article 368 of the Constitution, the Motion will have to be adopted by a majority of the total Membership of the House and by a majority of not less than two-thirds of the Members of the House present and voting. So, division; first, let the lobbies be cleared.

THE MINISTER OF URBAN DEVELOPMENT, THE MINISTER OF HOUSING AND URBAN POVERTY ALLEVIATION AND THE MINISTER OF INFORMATION AND BROADCASTING (SHRI M. VENKAIAH NAIDU): Sir, there is no division. ...*(Interruptions)*... I am only just making this point ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: The question is:

That the Bill further to amend the Constitution of India, as passed by Lok Sabha and as reported by the Select Committee of Rajya Sabha, be taken into consideration.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das

Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsher Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar

Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary

Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani

Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T. K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V. P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola

Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C. P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Turkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa

Tripathi, Shri D. P.
Tulsi, Shri K. T. S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

MR. DEPUTY CHAIRMAN: Now, we shall take up clause-by-clause consideration of the Bill.

First, we shall take up Clause 2 of the Bill. There is one Amendment (No.10) by Dr. T. Subbarami Reddy. Are you moving?

CLAUSE 2 - INSERTION OF NEW ARTICLE 246A

Special provision with respect to Goods and Services Tax

DR. T. SUBBARAMI REDDY (Andhra Pradesh): Sir, I move:

- (10) That at page 2, *for* lines 6 to 8, the following be *substituted*, namely: 'power to make laws to impose an *ad valorem* or specific cess to be called 'Green Cess' on the goods and services tax, which shall be utilized for prevention of environmental degradation'.

The question was put and the motion was negatived.

MR. DEPUTY CHAIRMAN: I shall now put Clause 2 to vote. The question is:-

That Clause 2 stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana

Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsher Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini

Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash

Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T. K.
Rangasayee Ramakrishna, Shri

Rao, Dr. K. Keshava
Rao, Dr. K. V. P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer

Singhvi, Dr. Abhishek Manu

Sinh, Dr. Sanjay

Sinha, Shri R. K.

Somaprasad, Shri K.

Soni, Shrimati Ambika

Srinivas, Shri Dharmapuri

Subhash Chandra, Dr.

Suresh Gopi, Shri

Swamy, Dr. Subramanian

Syiem, Shrimati Wansuk

Tamta, Shri Pradeep

Tankha, Shri Vivek K.

Tazeen Fatma, Dr.

Thakur, Dr. C. P.

Thakur, Shri Ram Nath

Thakur, Shrimati Viplove

Tirkey, Shri Dilip Kumar

Tiwari, Shri Alok

Tiwari, Shri Pramod

Tlau, Shri Ronald Sapa

Tripathi, Shri D. P.

Tulsi, Shri K. T. S.

Tundiya, Mahant Shambhuprasadji

Vadodia, Shri Lal Sinh

Veerendra Kumar, Shri M. P.

Vegad, Shri Shankarbhai N.

Venkatesh, Shri T. G.

Verma, Shri Ramkumar

Verma, Shri Ravi Prakash

Verma, Shrimati Chhaya

Vora, Shri Motilal

Yadav, Ch. Sukhram Singh

Yadav, Dr. Chandrapal Singh

Yadav, Prof. Ram Gopal

Yadav, Shri Bhupender

Yadav, Shri Darshan Singh

Yadav, Shri Sharad

Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 2 was added to the Bill.

MR. DEPUTY CHAIRMAN: We shall now take up Clauses 3 to 8 of the Bill. The question is:

That Clauses 3 to 8 stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri

Abraham, Shri Joy

Agrawal, Shri Naresh

Akbar, Shri M. J.

Ali, Shri Munquad

Anand Sharma, Shri

Ansari, Shri Ali Anwar

Antony, Shri A. K.

Ashok Siddharth, Shri

Azad, Shri Ghulam Nabi

Bachchan, Shrimati Jaya

Baidya, Shrimati Jharna Das

Bajwa, Shri Partap Singh

Balmuchu, Dr. Pradeep Kumar

Bandyopadhyay, Shri D.

Banerjee, Shri Ritabrata

Batra, Shri Shadi Lal

Bharathi, Shri R. S.

Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsher Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush

Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.

Manhas, Shri Shamsheer Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar

Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T. K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V. P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil

Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C. P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K. T. S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.

Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clauses 3 to 8 were added to the Bill.

MR. DEPUTY CHAIRMAN: We shall now take up Clause 9 of the Bill. There are three Amendments. Amendment (No.11) by Dr. T. Subbarami Reddy. Are you moving?

DR. T. SUBBARAMI REDDY: Sir, let me tell you. My Amendment (No. 11) to Clause 9, is to help the States. The net proceeds to be distributed to States shall not form part of the Consolidated Fund of India.

MR. DEPUTY CHAIRMAN: Are you moving?

DR. T. SUBBARAMI REDDY: Since the Minister has already brought the official amendment, I am not moving.

MR. DEPUTY CHAIRMAN: Okay. He is not moving. Now, there is one Amendment (No.23) by Shri A. Navaneethakrishnan. He is absent. There is one Amendment (No.3) by Shri Arun Jaitley.

CLAUSE 9 - INSERTION OF NEW ARTICLE 269A

Levy and Collection of Goods and Services Tax in course of inter-State trade or commerce

SHRI ARUN JAITLEY: Sir, I beg to move:

(3) That at page 3, *after* line 23, the following be *inserted*, namely:-

"(1A) The amount apportioned to a State under clause (1) shall not form part of the Consolidated Fund of India.

(1B) Where an amount collected as tax levied under clause (1) has been used for payment of the tax levied by a State under article 246A, such amount shall not form part of the Consolidated Fund of India.

(1C) Where an amount collected as tax levied by a State under article 246A has been used for payment of the tax levied under clause (1), such amount shall not form part of the Consolidated Fund of the State".

The question was put and the motion was adopted.

MR. DEPUTY CHAIRMAN: I shall now put Clause 9, as amended to vote. ...*(Interruptions)*... Please sit down. Don't interrupt now.

The question is:

That Clause 9, as amended, stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A. K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das

Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar

Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary

Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani

Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T. K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V. P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola

Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C. P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Turkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa

Tripathi, Shri D. P.
Tulsi, Shri K. T. S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 9, as amended, was added to the Bill.

MR. DEPUTY CHAIRMAN: Now, in Clause 10, there is one Amendment (No. 4) by Shri Arun Jaitley.

CLAUSE 10 - AMENDMENT OF ARTICLE 270

SHRI ARUN JAITLEY: Sir, I move:

(4) That at page 4, for lines 1 to 8, the following be *substituted*, namely:-

'(ii) *after* clause (1), the following clauses shall be *substituted*, namely:-

"(1A) The tax collected by the Union under clause (1) of article 246A shall also be distributed between the Union and the States in the manner provided in clause (2).

(1B) The tax levied and collected by the Union under clause (2) of article 246A and article 269A, which has been used for payment of the tax levied by the Union under clause (1) of article 246A and the amount apportioned to the Union under clause (1) of article 269A, shall also be distributed between the Union and the States in the manner provided in clause (2)."

The question was proposed.

SHRI SITARAM YECHURY: Sir, just a minute. The hon. Finance Minister just assured in his reply that this is an issue which he would discuss with the Chairman of the Empowered Committee of the Finance Ministers and take them on board. In that case, why are you moving this Amendment? Once you put it in the Constitution, how would you take them on board? Why this complication? Again, you will have to come back for some revision. Please understand it, Sir. That is what he said.

SHRI TAPAN KUMAR SEN (West Bengal): The Empowered Committee was not in consensus at that time. There are written objections to these.

SHRI SITARAM YECHURY: Mr. Minister, you have yourself said that ...*(Interruptions)*...

SHRI ARUN JAITLEY: At the official level, we have discussed them. I will be discussing it with them. There is no confusion. This is just to obviate any error. So, we won't meet again for the Constitutional amendment.

SHRI SITARAM YECHURY: You don't have to come back here now. If you talk to them and something else comes up, you cannot again have an amendment to the Constitution. ...*(Interruptions)*...

SHRI ARUN JAITLEY: I would assure you that it is. ...*(Interruptions)*... sorted out there. ...*(Interruptions)*... We would sort it out. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: He said, he would sort it out. ...*(Interruptions)*... You may discuss it with him and sort it out.

SHRI SITARAM YECHURY: Sir, do you give that assurance?

MR. DEPUTY CHAIRMAN: Yes, yes. He said it.

SHRI SITARAM YECHURY: Sir, otherwise, we would have to vote against the Amendment. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: He said it. Now, I put the Amendment (No. 4) moved by Shri Arun Jaitley to vote.

The motion was adopted.

MR. DEPUTY CHAIRMAN: I shall now put Clause 10, as amended, to vote. The question is:

That Clause 10, as amended, stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A. K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib

Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.

Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsheer Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra

Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
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Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.

Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T. K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V. P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain

Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C. P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Turkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K. T. S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal

Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 10, as amended, was added to the Bill.

MR. DEPUTY CHAIRMAN: Now, I shall take up Clause 11. The question is:

That Clause 11 stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A. K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.

Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsher Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai

Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas

Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh

Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T. K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V. P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj

Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C. P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Turkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K. T. S.
Tundiya, Mahant Shambhuprasadji

Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 11 was added to the Bill.

MR. DEPUTY CHAIRMAN: In Clause 12, there are 10 Amendments; Amendment (Nos. 12 to 17) by Dr. T. Subbarami Reddy; Amendment (No.24) by Shri A. Navaneethakrishnan and Amendment (Nos.5 to 7) by Shri Arun Jaitley. Dr. Reddy, are you moving your Amendments?

CLAUSE 12 - INSERTION OF NEW ARTICLE 279A

Goods and Services Tax Council

DR. T. SUBBARAMI REDDY: Sir, I move:

(12) That at page 4, lines 15 and 16, *for* the words 'sixty days', the words 'thirty days' be *substituted*.

The question was put and the motion was negatived.

MR. DEPUTY CHAIRMAN: Amendment (No.24) is by Shri A. Navaneethakrishnan; he is absent. Yes, Mr. Minister.

SHRI ARUN JAITLEY: Sir, I move:

- (5) That at page 4, lines 17 and 18, *for* the words, bracket and figure "the Constitution (One Hundred — Amendment) Act, 2015", the words, bracket and figure "the Constitution (One Hundred and First Amendment) Act, 2016" be *substituted*.
- (6) That at page 5, line 16, *for* the words "Integrated Goods and Services Tax", the words, figure and alphabet "Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A" be *substituted*.
- (7) That at page 7, *for* lines 10 to 12, the following be *substituted*, namely:-

"(11) The Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute -

- (a) between the Government of India and one or more States; or
- (b) between the Government of India and any State or States on one side and one or more other States on the other side; or
- (c) between two or more States, arising out of the recommendations of the Council or implementation thereof."

The question was put and the motion was adopted.

MR. DEPUTY CHAIRMAN: I shall now put Clause 12, as amended to vote. The question is:

That Clause 12, as amended, stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri

Abraham, Shri Joy

Agrawal, Shri Naresh

Akbar, Shri M. J.

Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A. K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Pratap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh

Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati

Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vihar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek

Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T. K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V. P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam

Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.

Tazeen Fatma, Dr.
Thakur, Dr. C. P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K. T. S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

**The motion was carried by a majority of the total membership of the House and
by a majority of not less than two-thirds of the Members present and voting.**

Clause 12, as amended, was added to the Bill.

MR. DEPUTY CHAIRMAN: We shall now take up Clause 13. The question is:

That Clause 13 stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A. K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen

Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Goel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj

Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsheer Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay

Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C.P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha

Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.

Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 13 was added to the Bill.

MR. DEPUTY CHAIRMAN: Now, in Clause 14, there are two Amendments; Amendment (No.18) by Dr. T. Subbarami Reddy, and Amendment (No.25) by Shri A. Navaneethakrishnan.

DR. T. SUBBARAMI REDDY: Sir, I am not moving the Amendment.

MR. DEPUTY CHAIRMAN: So, Dr. Subbarami Reddy has not moved the Amendment, and Shri A. Navaneethakrishnan is absent. Therefore, both the Amendments are not moved. So, we shall take up Clause 14. The question is:

That Clause 14 stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata

Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender

Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh

Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vihar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh

Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev

Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Turkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh

Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES - NIL

**The motion was adopted by a majority of the total membership of the House and
by a majority of not less than two-thirds of the Members present and voting.**

Clause 14 was added to the Bill.

MR. DEPUTY CHAIRMAN: Now, we shall take up Clauses 15 and 16. The question is:

That Clauses 15 and 16 stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri

Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain

Dullo, Shri Shamsher Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar

Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vihar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai

Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.

Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.

Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K. T. S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES - NIL

The motion was adopted by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clauses 15 and 16 were added to the Bill.

MR. DEPUTY CHAIRMAN: Now, in Clause 17, there are three Amendments; Amendment (Nos.19 and 20) by Dr. T. Subbarami Reddy and Amendment (No.26) by Shri A. Navaneethakrishnan. Shri A. Navaneethakrishnan is absent.

CLAUSE - 17 AMENDMENT OF SEVENTH SCHEDULE

DR. T. SUBBARAMI REDDY: Yes, Sir, I move:

(19) That at page 9, line 20, *after* the words "sale of", the words "tobacco and tobacco products" be *inserted*.

(20) That at page 9, *after* line 27, the following be *inserted*, namely:-

"54A. Cess or tax on polluting goods and services to be notified by the Goods and Services Tax Council."

The questions were put and the motions were negatived.

MR. DEPUTY CHAIRMAN: Now, The question is:

That Clause 17 stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha

Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsher Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh

Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh

Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vihar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.

Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender

Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.

Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was adopted by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 17 was added to the Bill.

**CLAUSE 18 - ARRANGMENT FOR ASSIGNMENT OF ADDITIONAL TAX
ON SUPPLY OF GOODS TO STATES FOR TWO YEARS OR SUCH
OTHER PERIOD RECOMMENDED BY THE COUNCIL**

MR. DEPUTY CHAIRMAN: In Clause 18, there are two Amendments; Amendment (No. 8) by Shri Arun Jaitley and Amendment (No. 27) by Shri A. Navaneethakrishnan. Mr. Navaneethakrishnan is absent. So, Amendment (No.27) not moved. Shri Arun Jaitley to move the amendment (No.8).

SHRI ARUN JAITLEY: Sir, I move:

(8) That at page 19, lines 7 to 31, be *deleted*

The question was put and the motion was adopted.

MR. DEPUTY CHAIRMAN: I shall now put Clause 18, as amended, to vote. The question is:

That clause 18, as amended, stands part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan

Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsher Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hemram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan

Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Raneer
Narayanan, Shri C. P.

Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar

Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.

Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

**The motion was carried by a majority of the total membership of the House and by
a majority of not less than two-thirds of the Members present and voting.**

Clause 18, as amended, was added to the Bill.

MR. DEPUTY CHAIRMAN: Consequently, Clause 18 is deleted.

**CLAUSE 19 - COMPENSATION TO STATES FOR LOSS OF REVENUE ON
ACCOUNT OF INTRODUCTION OF GOODS AND SERVICES TAX**

MR. DEPUTY CHAIRMAN: In Clause 19, there are four Amendments - Amendment (No. 21) by Shri T. Subbarami Reddy, Amendment (Nos. 28 and 29) by Shri A. Navaneethakrishnan, and Amendment (No. 9) by Shri Arun Jaitley.

Mr. Subbarami Reddy, are you moving your Amendment?

SHRI T. SUBBARAMI REDDY: No, Sir, I am not moving the Amendment.

MR. DEPUTY CHAIRMAN: Okay. Mr. Subbarami Reddy is not moving the Amendment. As Mr. Navaneethakrishnan is absent, Amendment (Nos. 28 and 29) are not moved. Now, Shri Arun Jaitley to move the Amendment (No.9).

SHRI ARUN JAITLEY: Sir, I move:

- (9) "That at page 10, *for* line 32, the following be *substituted*, namely:-"19 Parliament shall, by law, on the".

The question was put and the motion was adopted.

MR. DEPUTY CHAIRMAN: I shall now put clause 19, as amended, to vote. The question is:

That clause 19, as amended, stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar

Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsher Singh

Dungarpur, Shri Harshvardhan Singh

Dwivedi, Shri Janardan

Elangovan, Shri T. K. S.

Fayaz, Mir Mohammad

Fernandes, Shri Oscar

Gehlot, Shri Thaawar Chand

Goel, Shri Vijay

Gohel, Shri Chunibhai Kanjibhai

Goud T., Shri Devender

Gowda, Prof. M. V. Rajeev

Goyal, Shri Piyush

Gujral, Shri Naresh

Gupta, Shri Prem Chand

Gupta, Shri Vivek

Haque, Shri Md. Nadimul

Hariprasad, Shri B. K.

Harivansh, Shri

Hashmi, Shri Parvez

Hassan, Shri Ahamed

Hembram, Shrimati Sarojini

Heptulla, Dr. Najma A.

Irani, Shrimati Smriti Zubin

Jadhav, Dr. Narendra

Jain, Shri Meghraj

Jaitley, Shri Arun

Jangde, Dr. Bhushan Lal

Jatiya, Dr. Satyanarayan

Javadekar, Shri Prakash

Jha, Shri Prabhat

Judev, Shri Ranvijay Singh

Kalita, Shri Bhubaneswar

Kanimozhi, Shrimati

Karan Singh, Dr.

Kashyap, Shri Ram Kumar

Katiyar, Shri Vinay

Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.

Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K. V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul

Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath

Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 19, as amended, was added to the Bill.

MR. DEPUTY CHAIRMAN: I shall now take up Clause 20 of the Bill. The question is:

"That clause 20 stand part of the Bill."

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan

Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan

Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.

Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar

Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.

Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 20 was added to the Bill.

MR. DEPUTY CHAIRMAN: We shall, now, take up Clause 21 of the Bill. There is one Amendment (No. 22) by Dr. T. Subbarami Reddy.

CLAUSE 21 - POWER OF PRESIDENT TO REMOVE DIFFICULTIES

DR. T. SUBBARAMI REDDY: Sir, let me clarify a point. I am moving some amendments whether I get support or not.

MR. DEPUTY CHAIRMAN: Are you moving?

DR. T. SUBBARAMI REDDY: I am proposing this Amendment because the Central Government may lay a Report of difficulties being faced in implementation of the Act and proposed for removing such difficulties before Parliament within one year from the date of implementation. So, I am moving the Amendment on principle, not that I get support. I know that we are all one. I am proposing my Amendment; I am with you. But, as a principle, I am moving the Amendment. So, Sir, I move:

(22) "That at page 11, *for* lines 19 to 30, the following be *substituted*, namely:-

"Constitution as amended by this Act, the Government may lay a report of such difficulties along with a proposal for removing such difficulties before each House of Parliament within one year from the date of assent of the President of India to this Act."

The question was put and the motion was negatived.

MR. DEPUTY CHAIRMAN: I shall, now, put Clause 21 to vote.

The question is:

That Clause 21 stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri

Abraham, Shri Joy

Agrawal, Shri Naresh

Akbar, Shri M. J.

Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh

Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hemram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati

Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vihar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek

Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam

Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.

Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 21 was added to the Bill.

MR. DEPUTY CHAIRMAN: We shall, now, take up Clause 1 of the Bill. There is one Amendment (No. 2) by the Minister.

CLAUSE 1 - SHORT TITLE AND COMMENCEMENT

SHRI ARUN JAITLEY: Sir, I move:

- (2) That at page 1, lines 3 and 4, *for* the words, bracket and figure "the Constitution (One Hundredth Amendment) Act, 2015", the words, bracket and figure "the Constitution (One Hundred and First Amendment) Act, 2016" be *substituted*.

The question was put and the motion was adopted.

MR. DEPUTY CHAIRMAN: I shall, now, put Clause 1, as amended, to vote. The question is:

That Clause 1, as amended, stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.

Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush

Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.

Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar

Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil

Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Turkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.

Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

Clause 1, as amended, was added to the Bill.

MR. DEPUTY CHAIRMAN: We shall, now, take up the Enacting Formula. There is one Amendment (No. 1) by the Minister.

ENACTING FORMULA

SHRI ARUN JAITLEY: Sir, I move:

- (1) That at page 1, line 1, *for* the word "Sixty-sixth", the word "Sixty-seventh" be *substituted*.

The question was put and the motion was adopted.

MR. DEPUTY CHAIRMAN: I shall, now, put the Enacting Formula, as amended, to vote. The question is:

That the Enacting Formula, as amended, stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan

Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan

Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.

Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar

Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.

Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh
Veerendra Kumar, Shri M. P.
Vegad, Shri Shankarbhai N.
Venkatesh, Shri T. G.
Verma, Shri Ramkumar
Verma, Shri Ravi Prakash
Verma, Shrimati Chhaya
Vora, Shri Motilal
Yadav, Ch. Sukhram Singh
Yadav, Dr. Chandrapal Singh
Yadav, Prof. Ram Gopal
Yadav, Shri Bhupender
Yadav, Shri Darshan Singh
Yadav, Shri Sharad
Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

The Enacting Formula, as amended, was added to the Bill.

MR. DEPUTY CHAIRMAN: Now, I shall take up the Title of the Bill.

The question is:

That the Title stand part of the Bill.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri
Abraham, Shri Joy
Agrawal, Shri Naresh
Akbar, Shri M. J.
Ali, Shri Munquad
Anand Sharma, Shri
Ansari, Shri Ali Anwar
Antony, Shri A.K.
Ashok Siddharth, Shri
Azad, Shri Ghulam Nabi
Bachchan, Shrimati Jaya
Baidya, Shrimati Jharna Das
Bajwa, Shri Partap Singh
Balmuchu, Dr. Pradeep Kumar
Bandyopadhyay, Shri D.
Banerjee, Shri Ritabrata
Batra, Shri Shadi Lal
Bharathi, Shri R. S. Bharti,
Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev

Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsheer Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender
Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez

Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh
Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsher Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav

Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vichar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh
Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam

Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev
Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan

Singh, Shri Rewati Raman

Singh, Shri Veer

Singhvi, Dr. Abhishek Manu

Sinh, Dr. Sanjay

Sinha, Shri R. K.

Somaprasad, Shri K.

Soni, Shrimati Ambika

Srinivas, Shri Dharmapuri

Subhash Chandra, Dr.

Suresh Gopi, Shri

Swamy, Dr. Subramanian

Syiem, Shrimati Wansuk

Tamta, Shri Pradeep

Tankha, Shri Vivek K.

Tazeen Fatma, Dr.

Thakur, Dr. C.P.

Thakur, Shri Ram Nath

Thakur, Shrimati Viplove

Tirkey, Shri Dilip Kumar

Tiwari, Shri Alok

Tiwari, Shri Pramod

Tlau, Shri Ronald Sapa

Tripathi, Shri D. P.

Tulsi, Shri K.T.S.

Tundiya, Mahant Shambhuprasadji

Vadodia, Shri Lal Sinh

Veerendra Kumar, Shri M. P.

Vegad, Shri Shankarbhai N.

Venkatesh, Shri T. G.

Verma, Shri Ramkumar

Verma, Shri Ravi Prakash

Verma, Shrimati Chhaya

Vora, Shri Motilal

Yadav, Ch. Sukhram Singh

Yadav, Dr. Chandrapal Singh

Yadav, Prof. Ram Gopal

Yadav, Shri Bhupender

Yadav, Shri Darshan Singh

Yadav, Shri Sharad

Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

The Title was added to the Bill.

SHRI ARUN JAITLEY: Sir, I move:

That the Bill, as amended, be passed.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 205

Noes: Nil

AYES-205

Abdul Wahab, Shri

Abraham, Shri Joy

Agrawal, Shri Naresh

Akbar, Shri M. J.

Ali, Shri Munquad

Anand Sharma, Shri

Ansari, Shri Ali Anwar

Antony, Shri A.K.

Ashok Siddharth, Shri

Azad, Shri Ghulam Nabi

Bachchan, Shrimati Jaya

Baidya, Shrimati Jharna Das

Bajwa, Shri Partap Singh

Balmuchu, Dr. Pradeep Kumar

Bandyopadhyay, Shri D.

Banerjee, Shri Ritabrata

Batra, Shri Shadi Lal
Bharathi, Shri R. S.
Bharti, Shrimati Misha
Bhattacharya, Shri P.
Bhunder, Sardar Balwinder Singh
Biswal, Shri Ranjib
Bora, Shri Ripun
Budania, Shri Narendra
Chandrasekhar, Shri Rajeev
Chaturvedi, Shri Satyavrat
Chavan, Shrimati Vandana
Chhatrapati, Shri Sambhaji Shahu
Chidambaram, Shri P.
Chowdary, Shri Y. S.
Chowdhury, Prof. Jogen
Chowdhury, Shrimati Renuka
Daimary, Shri Biswajit
Das, Shri Bishnu Charan
Dasgupta, Shri Swapan
Dave, Shri Anil Madhav
Deo, Shri A. U. Singh
Desai, Shri Anil
Dhindsa, Sardar Sukhdev Singh
Dhoot, Shri Rajkumar
Dudi, Shri Ram Narain
Dullo, Shri Shamsher Singh
Dungarpur, Shri Harshvardhan Singh
Dwivedi, Shri Janardan
Elangovan, Shri T. K. S.
Fayaz, Mir Mohammad
Fernandes, Shri Oscar
Gehlot, Shri Thaawar Chand
Goel, Shri Vijay
Gohel, Shri Chunibhai Kanjibhai
Goud T., Shri Devender

Gowda, Prof. M. V. Rajeev
Goyal, Shri Piyush
Gujral, Shri Naresh
Gupta, Shri Prem Chand
Gupta, Shri Vivek
Haque, Shri Md. Nadimul
Hariprasad, Shri B. K.
Harivansh, Shri
Hashmi, Shri Parvez
Hassan, Shri Ahamed
Hembram, Shrimati Sarojini
Heptulla, Dr. Najma A.
Irani, Shrimati Smriti Zubin
Jadhav, Dr. Narendra
Jain, Shri Meghraj
Jaitley, Shri Arun
Jangde, Dr. Bhushan Lal
Jatiya, Dr. Satyanarayan
Javadekar, Shri Prakash
Jha, Shri Prabhat
Judev, Shri Ranvijay Singh
Kalita, Shri Bhubaneswar
Kanimozhi, Shrimati
Karan Singh, Dr.
Kashyap, Shri Ram Kumar
Katiyar, Shri Vinay
Kenye, Shri K. G.
Khan, Shri Javed Ali
Khan, Shri K. Rahman
Khan, Shri Mohd. Ali
Kom, Shrimati M. C. Mary
Kore, Dr. Prabhakar
Kujur, Shri Santiuse
Mahatme, Dr. Vikas
Mahra, Shri Mahendra Singh

Malik, Shri Shwait
Mandaviya, Shri Mansukh L.
Manhas, Shri Shamsheer Singh
Mathur, Shri Om Prakash
Mayawati, Km.
Memon, Shri Majeed
Misra, Shri Satish Chandra
Mistry, Shri Madhusudan
Mohanty, Shri Anubhav
Mukut Mithi, Shri
Nadda, Shri Jagat Prakash
Nagar, Shri Surendra Singh
Naidu, Shri M. Venkaiah
Naik, Shri Shantaram
Nanda, Shri Kiranmay
Naqvi, Shri Mukhtar Abbas
Narah, Shrimati Ranee
Narayanan, Shri C. P.
Nathwani, Shri Parimal
Netam, Shri Ram Vihar
Nirmala Sitharaman, Shrimati
Nishad, Shri Vishambhar Prasad
O'Brien, Shri Derek
Panchariya, Shri Narayan Lal
Pandya, Shri Dilipbhai
Parasaran, Shri K.
Parrikar, Shri Manohar
Patel, Shri Ahmed
Patel, Shri Praful
Patil, Shri Basawaraj
Patil, Shrimati Rajani
Pawar, Shri Sharad
Perween, Shrimati Kahkashan
Poddar, Shri Mahesh
Prabhu, Shri Suresh

Pradhan, Shri Dharmendra
Prasad, Shri Ravi Shankar
Punia, Shri P. L.
Ragesh, Shri K. K.
Raja, Shri D.
Rajaram, Shri
Ramamurthy, Shri K. C.
Ramesh, Shri C. M.
Ramesh, Shri Jairam
Rangarajan, Shri T.K.
Rangasayee Ramakrishna, Shri
Rao, Dr. K. Keshava
Rao, Dr. K.V.P. Ramachandra
Rao, Shri Garikapati Mohan
Rao, Shri V. Lakshmikantha
Rapolu, Shri Ananda Bhaskar
Raut, Shri Sanjay
Ravi, Shri Vayalar
Reddy, Dr. T. Subbarami
Reddy, Shri D. Kupendra
Reddy, Shri V. Vijayasai
Roy, Shri Sukhendu Sekhar
Rupala, Shri Parshottam
Sable, Shri Amar Shankar
Sahasrabuddhe, Dr. Vinay P.
Salam, Haji Abdul
Saleem, Chaudhary Munvvar
Sancheti, Shri Ajay
Seetharama Lakshmi, Shrimati Thota
Selja, Kumari
Sen, Ms. Dola
Sen, Shri Tapan Kumar
Seth, Shri Sanjay
Shekhar, Shri Neeraj
Shukla, Shri Rajeev

Shukla, Shri Shiv Pratap
Sibal, Shri Kapil
Singh, Chaudhary Birender
Singh, Dr. Kanwar Deep
Singh, Dr. Manmohan
Singh, Shri Amar
Singh, Shri Bashistha Narain
Singh, Shri Digvijaya
Singh, Shri Gopal Narayan
Singh, Shri Rewati Raman
Singh, Shri Veer
Singhvi, Dr. Abhishek Manu
Sinh, Dr. Sanjay
Sinha, Shri R. K.
Somaprasad, Shri K.
Soni, Shrimati Ambika
Srinivas, Shri Dharmapuri
Subhash Chandra, Dr.
Suresh Gopi, Shri
Swamy, Dr. Subramanian
Syiem, Shrimati Wansuk
Tamta, Shri Pradeep
Tankha, Shri Vivek K.
Tazeen Fatma, Dr.
Thakur, Dr. C.P.
Thakur, Shri Ram Nath
Thakur, Shrimati Viplove
Tirkey, Shri Dilip Kumar
Tiwari, Shri Alok
Tiwari, Shri Pramod
Tlau, Shri Ronald Sapa
Tripathi, Shri D. P.
Tulsi, Shri K.T.S.
Tundiya, Mahant Shambhuprasadji
Vadodia, Shri Lal Sinh

Veerendra Kumar, Shri M. P.

Vegad, Shri Shankarbhai N.

Venkatesh, Shri T. G.

Verma, Shri Ramkumar

Verma, Shri Ravi Prakash

Verma, Shrimati Chhaya

Vora, Shri Motilal

Yadav, Ch. Sukhram Singh

Yadav, Dr. Chandrapal Singh

Yadav, Prof. Ram Gopal

Yadav, Shri Bhupender

Yadav, Shri Darshan Singh

Yadav, Shri Sharad

Yechury, Shri Sitaram

NOES- NIL

The motion was carried by a majority of the total membership of the House and by a majority of not less than two-thirds of the Members present and voting.

MR. DEPUTY CHAIRMAN: Hon. Members, the dinner was available from 8.00 p.m. onwards. It is still available. For Members and media personnel, the dinner arrangement is in Room No.70, first floor, Parliament House. For officers and staff, the arrangement is in Room Nos. 73 and 74. The packaged dinner is available at the Snack Bar, near Central Hall. All are requested to avail the facility of dinner.

Now, the House stands adjourned till 11.00 a.m. on Thursday, the 4th August, 2016.

*The House then adjourned at forty-three minutes past nine
of the clock till eleven of the clock on Thursday,
the 4th August, 2016.*