

MR. CHAIRMAN: Thank you. Question Hour is over. The House is adjourned till 2.00 p.m.

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

*The House reassembled after lunch at two minutes past two of the clock,*

MR. DEPUTY CHAIRMAN *in the Chair*

### GOVERNMENT BILLS

#### **The Finance Bill, 2017 — Contd.\***

MR. DEPUTY CHAIRMAN: Now we will continue with the discussion on the Finance Bill. But I would like to inform the hon. Members that the total time allotted to us is five hours and we have already exhausted four hours.

SHRI TAPAN KUMAR SEN (West Bengal): Sir, three and a half hours.

MR. DEPUTY CHAIRMAN: Okay, we have exhausted three hours and forty minutes. We will take one and a half hours more and then we will have the reply at 3.30 p.m. When I call the names, I will, in advance, also tell you how much time is available so that you can restrict your time accordingly. The BJP, of course, has 41 minutes left. Now, Shri Chunibhai Kanjibhai Gohel. Not present. Shri Vivek Gupta. Not present. Now, Shri Harivansh. He is present. Shri Harivansh, your time is ten minutes.

SHRI HARIVANSH (Bihar): I have been told I have eleven minutes.

MR. DEPUTY CHAIRMAN: Okay; you take eleven minutes.

**श्री हरिवंश:** सर, मुझे एक मिनट कुछ और कहने का मौका दीजिए और इसको मेरे समय में नहीं जोड़िए। हम पीछे के लोग प्रायः खड़े होकर अपनी पीड़ा बताते हैं। आप दूसरों को समय देने में उदार हैं, इसलिए हम चाहेंगे कि आप मुझे पांच मिनट का समय और दें।

MR. DEPUTY CHAIRMAN: You have eleven minutes.

**श्री हरिवंश:** सर, यह आपकी उदारता होगी, आप मुझे पांच मिनट का समय और दे दीजिए।

MR. DEPUTY CHAIRMAN: You have eleven minutes. I will stick to that. I will not give more time to anybody. Okay your start. Let us see.

**श्री हरिवंश:** सर, आपका बहुत-बहुत धन्यवाद कि आपने मुझे वित्त विधेयक, 2017 पर बोलने का मौका दिया। हमसे पहले अनेक माननीय वरिष्ठ और अनुभवी लोगों ने इस बिल के संवैधानिक

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\* Further discussion continued from 27th March, 2017.

[श्री हरिवंश]

पहलुओं को लेकर मौलिक और बुनियादी सवाल उठाए हैं। उनसे सहमत होते हुए मैं पुनः संक्षेप में कुछ तथ्य आपके माध्यम से इस सम्मानित सदन के सामने रखना चाहता हूँ। विशेषज्ञ कह रहे हैं कि वित्त विधेयक, 2017 के कानून बनने पर सुप्रीम कोर्ट और केंद्र सरकार में फिर टकराव हो सकता है। इस कानून के माध्यम से केंद्र सरकार को ऑटोनॉमस प्रशासनिक ट्राइब्यूनल्स को मिलाने और उनके प्रमुख सदस्यों को नियुक्त करने का अधिकार मिल जाएगा। क्या आए दिन देश चलाने वाली बड़ी संस्थाओं में यह टकराव सही है?

दूसरा, इस विधेयक के माध्यम से आयकर अधिनियम, 1961 की मौजूदा धाराओं में 75 संशोधन प्रस्तावित हैं, 12 नई धाराएँ जोड़ी गई हैं। इस बिल में जो प्रस्ताव हैं, उनसे आयकर अफसरों को असीमित अधिकार मिलेगा। उन्हें कहीं भी सर्च करने का अधिकार होगा। जहां उन्हें संदेह या यकीन होगा, वहां वे 'reason to believe' के आधार पर सर्च कर सकते हैं। इसके व्यावहारिक असर क्या होंगे, यह हम आज देख या समझ पा रहे हैं? पंडित जवाहरलाल नेहरू ने कहा था कि भ्रष्टाचारियों को lamp post पर या चौराहे पर फांसी की सजा मिले, हम इसके पक्षधर हैं पर आज हमारे समाज की स्थिति यह है कि जो लोग व्यवस्था या अफसरों की मनमर्जी या उनके 'reason to believe' से कदमताल मिलाकर नहीं चलते, वे प्रताड़ित होते हैं।

याद करिए, जब राजीव गांधी जी प्रधान मंत्री थे, तब वित्त मंत्री के रूप में तत्कालीन माननीय वित्त मंत्री श्री वी. पी. सिंह जी ने जो कुछ किया, उस पर आप बीजेपी के लोगों ने कहा था — 'रेड राज'। हो सकता है कि किलोस्कर जैसी सम्मानित संस्था के बुजुर्ग से कोई एक-आध गलती रही हो, पर जब उनका विवाद हुआ, तब आपने क्या-क्या बातें कहीं? मैं मानता हूँ कि एक भी innocent आदमी का पकड़ा जाना प्राकृतिक न्याय नहीं है।

एक ईमानदार चार्टर्ड एकाउंटेंट ने आज की जो स्थिति बताई है, वह मैं आपके माध्यम से सदन के सामने रखना चाहता हूँ। उन्होंने कहा कि demonetization के बाद 13 लाख लोगों को नोटिस भेजा गया। यह सही काम है, जहां शंका हो, वहां आप यह कदम उठाएं, तब सही है। आपने 1 फरवरी के आसपास उन लोगों को मेल से नोटिस भेजा और 10 फरवरी तक, यानी 10 दिनों में उनसे जवाब मांगा। सामान्यतः 13 लाख लोग जवाब देंगे, तो Chartered Accountants के माध्यम से ही देंगे, क्योंकि इसका फॉर्मेट ही इतना जटिल है। एक Chartered Accountant की फीस अगर न्यूनतम 1000 रुपये होगी, तो आपने Chartered Accountants को 130 करोड़ रुपये का नया बिज़नेस दे दिया। ठीक है, वहीं नई नौकरियां पैदा हों, लेकिन इसके बाद जो फाइल फाइनल स्क्रूटनी में गई, उसकी अलग से प्रति फाइल 1000 रुपये से 5000 रुपये फी है। यह बड़ी राशि है यानी आप Chartered Accountants को लगातार नया बिज़नेस दे रहे हैं। हालांकि आपने वादा किया था कि आप सत्ता में आने पर दूसरे क्षेत्रों में प्रति वर्ष 2-2 करोड़ लोगों को रोजगार देंगे।

आयकर ऑफिस के काम-काज से हम सब वाकिफ हैं, इसलिए हम किसी को दोष नहीं देंगे। आज के जो हालात हैं, जो भ्रष्टाचार है, दुनिया में भारत की स्थिति और भी खराब हुई है। दो दिन पहले खबर आई कि करप्शन के इंडेक्स में भारत और नीचे चला गया है। पिछले कुछ वर्षों से जब सब लोग गंगा में हाथ धो ही रहे हैं, तो आयकर विभाग के ऑफिसर ईमानदार रहें,

यह अपेक्षा ही गलत है। इतनी बड़ी संख्या में notices कब तक निपटाये जायेंगे? फिर आयकर ऑफिसर्स की संख्या भी कम है, तो इन लाखों notices का क्या हश्र होने वाला है?

एक उदाहरण के तौर पर मैं कहना चाहूंगा, 16th March को Business Standard अखबार में यह खबर आई है, "Central Board of Direct Taxes (CBDT), upset with poor response, had called an emergency meeting and asked IT officials to intensify the search and survey operations."

रोज़ नये-नये आदेश, नये-नये सर्कुलर्स, अमेंडमेंट्स आदि का कॉमन आदमी पर क्या असर पड़ेगा? यह सूचना है कि आयकर विभाग ने पिछले कुछ दिनों में प्रायः हर हफ्ते एक नया सर्कुलर या अमेंडमेंट जारी किया है। एक आम आदमी के लिए यह सब याद करना कितना कठिन है, यह आप समझ सकते हैं।

इसी तरह एक्साइज या कस्टम्स की चुनौतियां अथवा कार्यपद्धति अलग तरह की हैं। आयकर में Assessing Officer 143 (3) के तहत scrutiny या assessment करता है। सूचना है कि वह unreasonable higher demand raise करता है। First appeal में तो चीजें प्रायः वैसी ही रह जाती हैं और 2nd, 3rd या 4th appeal भी जब फाइल हो जाती है, तब भी जस्टिस नहीं मिलता। उनका कहना था कि अब पक्का धीरे-धीरे हम इंस्पेक्टर राज की ओर बढ़ गए हैं। ऐसा प्रबंध हो कि first appeal तक कोई टैक्स जमा ही न करना पड़े। पहले यही व्यवस्था थी, लेकिन धीरे-धीरे revenue collection के कारण यह व्यवस्था बदल गई, जो आज भी जारी है।

अब इस taxpayer का ईमानदार करदाताओं पर क्या असर पड़ता है, वह मैं बताना चाहूंगा। क्या आयकर विभाग यह भी समझता है कि expenditure, mental torture or higher demand से कितने ईमानदार लोग परेशान हो रहे हैं? कम से कम वित्त मंत्रालय को इस बात का पता करना चाहिए। हाल ही में प्रधान मंत्री जी ने सही कहा कि देश में मध्यम वर्ग के ऊपर ही सारा बोझ है। माननीय वित्त मंत्री जी, होना यह चाहिए कि आयकर कानून प्रक्रिया को किस तरह और अधिक सरल और आसान बनाया जा सके, मध्य वर्ग को किस तरह अधिक छूट दी जा सके, लेकिन इसके बजाए वहां की कार्य संस्कृति जिस प्रकार की हो गई है, वह मैं बताना चाहता हूं। Income Tax Act में अधिकांश जगहों पर यह उल्लेख मिलता है, 'unless the Assessing Officer is satisfied'. इसके provision या Act में प्रायः यही उल्लेख है। 'Personal satisfaction' की जगह 'legal binding' होना चाहिए, ताकि हर चीज legal हो, transparent हो। Individual satisfaction का इसमें कोई अर्थ नहीं होना चाहिए।

इस विधेयक से कम से कम 18 ट्रिब्यूनल्स का विलय होने वाला है, लेकिन यह स्पष्ट नहीं है कि इनके अध्यक्षों, सदस्यों के प्राधिकारों और सेवा शर्तों के विलय की बात किस तरह होगी?

हम मानते हैं कि गवर्नेंस को बेहतर करने के लिए ऐसी संस्थाओं में आमूलचूल परिवर्तन होना चाहिए और नये कानून बनें। समय के साथ इन संस्थाओं को प्रभावी या इफेक्टिव बनाया जाना समय की मांग है, पर आप उन्हें कैसा बनाना चाहते हैं? उनका ढांचा क्या होगा, उसका भावी स्वरूप या मॉडल क्या होगा, यह चीज शुरू से ही स्पष्ट रहनी चाहिए। अगर इन सब चीजों पर अलग से पर्याप्त विचार-विमर्श होने के बाद कानून बनता, तो हम उसका स्वागत करते।

[श्री हरिवंश]

अब अलग-अलग क्षेत्र के ट्रिब्यूनल्स हैं, तो National Highway और Airports Economic Regulatory Authority Appellate साथ-साथ कैसे काम करेंगे? इसी तरह बाकी अन्य tribunals से भी अन्य प्रासंगिक प्रसंग जुड़े हुए हैं। कम से कम इनके अध्यक्ष या सदस्यों की service conditions तय करने के काम तो इनसे जुड़े ऐक्ट में ही होने चाहिए। महोदय, ट्रिब्यूनल्स में इस बदलाव से अब executive को power दे रहे हैं कि वह नियुक्ति, पुनर्नियुक्ति और renewal के कानून बनाए, फिर उनकी ट्रिब्यूनल्स की independent functioning कैसे रहेगी? इसमें अनेक tribunal हैं, जहां खुद सरकार के खिलाफ मामले चलते हैं। वहां सरकार भी एक पार्टी होगी। Income Tax, Custom, Railway, प्रशासनिक armed forces वगैरह, यानी आपकी सरकार के खिलाफ सुनवाई होगी और आप ही इनके Chairman, Vice-Chairman, Vice-President, Presiding Officers की सेवा-शर्तें तय करेंगे व नियुक्ति करेंगे।

महोदय, वित्त विधेयक, 2017 के माध्यम से कई संस्थानिक बदलाव होंगे। Tribunals में आपको अपनी पसंद के लोगों को बैठाने में सुविधा होगी। हालांकि वर्ष 2014 में Supreme Court कह चुका है कि Tribunals की नियुक्तियों में सरकार की दखलंदाजी नहीं होनी चाहिए।

महोदय, Finance Bill, 2017-18 में 'आधार' को लेकर निर्णय, कंपनियों द्वारा राजनीतिक दलों को donation, power to impose penalty by officers से जुड़े बदलावों को लेकर भी अनेक genuine सवाल खड़े हुए हैं, लेकिन मैं कुछ अन्य चीजें आपके माध्यम से सदन में रखना चाहता हूं। अर्थशास्त्री विशेषज्ञ लगातार यह कह रहे हैं और मान रहे हैं कि demonetization के कारण अभी अर्थव्यवस्था संभल नहीं पाई है। यह खुद सरकार ने भी माना था कि अल्पकाल की परेशानी से long term में gain होगा। इस तरह से भारतीय अर्थव्यवस्था अभी रिकवरी की स्थिति में नहीं आ सकी है। ऐसी पृष्ठभूमि या हालात में आपके revenue collection में वृद्धि के आंकड़े over optimistic हैं।

महोदय, Excise Tax Collection का जो लाभ गुजरे वित्तीय वर्ष में केंद्र सरकार को मिला, वह शायद आने वाले वित्तीय वर्ष में न मिले, क्योंकि कच्चे तेल की कीमतों में बढ़ोतरी के आसार हैं। अगर अतीत से हम कुछ सीखना चाहते हैं, तो ऐसा लगता है कि disinvestment target इस वर्ष भी realistic नहीं है। केंद्र सरकार कर वसूली संग्रह से revenue बढ़ाना चाहती है, Voluntary Disclosure Scheme से penalty tax द्वारा अघोषित आय पर कर लगाकर, लेकिन इस विषय के experts या जानकार यह कह रहे हैं कि इसके लिए सरकार की नीतियां और schemes अनुकूल नहीं हैं।

महोदय, जैसा मैंने उल्लेख किया कि Business Standard की कल एक खबर थी, उसका लीड शीर्षक था 'IDS-II Gets Cold Response — ₹ 6,000 crore disclosure just four days before the Scheme ends'. हाल के वर्षों में केंद्र सरकार ने back door से revenue बढ़ाने की नीति अपना ली है। लगातार तरह-तरह के सेस लगाने का काम सरकार कर रही है। मैं आपको बताना चाहता हूं कि हाल ही में एक कृषि विशेषज्ञ ने कृषि कल्याण सेस के उपयोग का अध्ययन किया कि कृषि मंत्रालय इसका किसानों के हित में कैसे उपयोग कर रहा है? उनका निष्कर्ष है कि इसमें बड़े पैमाने पर किसानों को लाभ पहुंचाने का जो मकसद था, वह पूरा नहीं हो रहा है। यह अध्ययन Economic and Political Weekly के 4 मार्च, 2017 के अंक में छपा है।

महोदय, हम सब जानते हैं कि सरकार के खर्च वहन की क्षमता, राजस्व बढ़ाने की क्षमता पर ही निर्भर है। हम मानते हैं और इस बात के पक्षधर हैं कि कर वसूली से सरकार की आमदनी नहीं बढ़ेगी, तो वह खर्च कैसे करेगी, लेकिन पैसे कहां से आएंगे? यथार्थ यह है कि देश में तेज विकास होगा, लोगों की आमदनी बढ़ेगी, रोजगार बढ़ेंगे और बेहतर व्यवस्था का माहौल होगा, तो सरकार का tax collection भी बढ़ेगा। परन्तु क्या देश की आमदनी बढ़ रही है? वर्ष 2015-16 में बजट प्रस्तुत करते हुए माननीय वित्त मंत्री जी ने कहा था कि 'Aiming for a double-digit rate seems feasible very soon.' पर GDP growth rate की क्या स्थिति है? वर्ष 2016-17 की GDP वर्ष 2015-16 से भी घट गई है। मैं Economic and Political weekly (page 52) 4 मार्च, 2017 का एक अध्ययन An Examination of Revenue Generation का एक अंश quote करना चाहता हूँ। 'For 2017-18, the Government itself has downgraded its forecasts of rate of growth of GDP to lie in the band of 6.75 per cent to 7.5 per cent. Given that this year's growth rate, reported in the Budget, is 7.1 per cent, which is the lower end of the band set for 2015-16, there is every likelihood that the next year's rate might be 6.75 per cent or even lower. This is likely to depress revenue generation even further. If the Government sticks to its target of 3 per cent fiscal deficit to GDP ratio for 2017-18, expenditure compression is inevitable in view of the likely sluggish revenue generation. A further problem would arise if as has been the experience, the Government is unable to meet its disinvestment target which has been placed at a massive 59 per cent above what was achieved as per the revised estimates of 2016-17. The Government should, more sensibly, allow some slippage in the deficit targets in order to revive the economy.'

सर, खेती या कृषि क्षेत्र में वर्ष 2016-17 में performance ठीक रहा है। यह मौसम पर निर्भर है, लेकिन पहले के दो वर्षों में मानसून, वर्ष 2014-15 को याद करें, तो सूखा पड़ा। ...**(समय की घंटी)**... सर, जब आप घंटी बजाते हैं, तो जो concentration होता है, वह टूट जाता है। कृपया दो मिनट का समय और दें। मैं शीघ्र समाप्त कर दूंगा।

महोदय, इस वर्ष भी वैज्ञानिकों ने भीषण गर्मी और कम बरसात की चेतावनी दी है। नदियों के पानी की स्थिति तो और भी भयावह है। इसका असर सिंचाई पर पड़ेगा। अन्ततः हमारी खेती और अर्थव्यवस्था प्रभावित होगी। Manufacturing में भी हालात पटरी पर नहीं हैं। इसका indicator Index of Industrial Production (IIP) है। 2016-17 में IIP की स्थिति खराब है। नवम्बर, 2016 में IIP के आंकड़ों में अचानक वृद्धि हुई, क्योंकि इसका base कम था। ये सारे factors, कारक देख कर EPW (Economic and Political Weekly) की 4 मार्च के अंक में यह टिप्पणी है कि "The most worrying aspect of the economy from the point of view of future growth is the declining fixed investment to GDP ratio, which fell from 29.3 per cent in 2015-16 to 26.6 per cent in 2016-17. Further, the growth in fixed investment at constant prices has turned negative." इस पृष्ठभूमि में एक्सपर्ट्स मानते हैं कि वर्ष 2017-18 में revenue generation के जो लक्ष्य या टारगेट रखे गये हैं, वे realistic नहीं हैं। Economic growth की गति धीमी हो गयी है। इस माहौल में revenue generation में over-optimism है। इस तरह सरकार की आमद उम्मीद या अनुमान से कम होगी, तो आर्थिक चुनौतियां बढ़ेंगी।

[श्री हरिवंश]

सर, अन्त में मैं एक प्वाइंट और कह कर अपनी बात खत्म करता हूँ। कुछ चीजें मैं छोड़ दे रहा हूँ, ताकि मैं आपके समय पालन निर्देश का पालन कर सकूँ। परन्तु सर, पीछे बैठे लोगों की जो पीड़ा है, हम लोग बार-बार निवेदन करते हैं, कभी-कभार अवसर मिलता है, तो कुछ समय देकर उदारता बरतें।

सर, एक बात पोलिटिकल करप्शन ठीक करने के बारे में है। इस तरह का कोई भी सुधार होगा, तो हम उसका स्वागत करेंगे। चुनाव सुधार की मांग तो बहुत दिनों से होती रही है, परन्तु इस बजट में दो सुधार प्रस्तावित हैं— 20,000 की जगह 2,000 रुपये का चंदा करना, तो उसका विकल्प लोगों ने बता दिया कि 10 नाम दे दिये जायेंगे और पोलिटिकल बांड, उससे कम्पनीज़ के साथ क्या एक नये प्रकार की समस्या खड़ी हो सकती है, वह भी सामने आया। सर, मैं कहना चाहता हूँ कि हमें राजनीतिक भ्रष्टाचार के इस कैंसर का ट्रीटमेंट बहुत गम्भीरता से अनेक कदम उठा कर करना पड़ेगा। मैं देख रहा था कि इस देश में ब्लैक मनी को खत्म करने के लिए लगभग 40 कमेटियां बनीं, लेकिन कोई इफेक्टिव कार्रवाई आज तक नहीं हुई। राजनीतिक भ्रष्टाचार खत्म करने के लिए शास्त्री जी के जमाने में संथानम कमेटी बनी, जिसको लागू करने को लेकर बाद में जयप्रकाश नारायण जी ने सवाल उठाया। तो हम सब कमेटियों को बनाने में माहिर होते रहे हैं, लेकिन हमारे एक्शन में ये चीजें कैसे आयें? जब यह बदलाव, आदर्श राजनीति में दिखेगा, राजनीति में जो लोग सत्ता में बैठे हैं, उन्हें जब दिखाई देगा कि जो कुछ कह रहे हैं वे कर रहे हैं, पर चुनावों में जिस तरह से खर्च कर रहे हैं, वह क्या है अगर आप सादगी से रह रहे हैं, तब उसका असर पड़ेगा। हम तो कांग्रेस और बीजेपी दोनों को कहना चाहेंगे कि आप सत्ता में रहे हैं, एक-दूसरे को हटाते और बनाते रहे हैं, कम से कम मिल कर, बैठ कर ऐसा रास्ता देश में निकालिए, चुनाव सुधारों का आमूल-चूल परिवर्तन का यह माहौल बनाइए कि इस देश से ब्लैक मनी भी खत्म हो और चुनावों में सबको समान level-playing field मिले, धन्यवाद।

MR. DEPUTY CHAIRMAN: Thank you very much. The next speaker is Shri Tapan Kumar Sen. Do you know how much time is left for your party? It is negative time.

SHRI TAPAN KUMAR SEN: Sir, as long as I speak, I think, that should be my time. Kindly allow me, Sir.

MR. DEPUTY CHAIRMAN: So, you have five minutes.

SHRI TAPAN KUMAR SEN: Okay, Sir. Thereafter, it will be your consideration.

Sir, actually, I don't want to repeat the points already made by my colleagues. Very exhaustively, I think the Finance Bill has been dealt with by our colleagues from both the sides. Firstly, the claim is, to make much more effective financial management and financial governance in the interest of growth and development. That is their argument. The other argument is that never before has the constitutional integrity been so brazenly compromised and so much trampled under foot. I think it is an issue between these two. The Lok Sabha has passed that. They have a

majority; they have passed that. I understand that the basic context on which the rule of majority, defining democracy, has to be understood is that it has to ensure that the constitutional provisions are not diluted. That is something which no majority can change. I think, on that basis our forefathers had written the Constitution, and, we are, again and again, reiterating that whenever we take an oath in the name of the Constitution. I think, in this Finance Bill, besides other points that have been dealt with, that Constitutional integrity is seriously compromised. What should be a Finance Bill has been clearly defined in the Constitution under Article 110 (1) and 110 (2). That point was ignored and Article 110 (3) has been taken as a Bible, and everything under the sky has been put, which is not even distantly related to the financial matters of the Government. Can any reply to these ever exist? You are changing the tribunal system altogether and giving a quasi-judicial structure, which should remain at arm's length from the Executive. You have taken over the entire power on you and you have violated the basic spirit of defence of our Constitution, that is, the separation of power between the Executive and the Judiciary. And, what are those Tribunals? All those Tribunals are basically very closely related to the economic and other administrative governance of our country on day-to-day basis. The Tribunals are the forum to settle all those grievances and disputes. You have absolutely taken it over and it is very clear that in most of the Tribunals, the Government is the litigant and there will be a clear conflict of interest and that is how a judicial system will be bent backward to serve the interest of the Executive. I don't say that you have the intention to do so but I definitely say that by doing this, you have established, you have allowed, you have paved the way for such severe political distortion in the whole democratic structure and the constitutional scheme. I think, we have, if I say it by being very conservative in my words, committed a big crime to our Constitution. I think, all conscience must prick us as to whether we should allow this thing to go because this signals an ominous danger for the whole democratic system which is based on certain basic provision which ensures democracy as well as stands against any effort of distortion and aberration. If this goes on and if this kind of concentration of power, which is quite natural when the whole economic system is under crisis, is allowed by the very system which defends democracy, that signals a danger of authoritarianism, taking over the democratic system itself not only in respect of economics but also in respect of politics and society, and all those cancerous signals are already raising their heads in different ways in the present political system which alarms us much more. I think, all these aspects, our good sense -- all of us, my colleagues in this House -- should seriously consider. Some of the issues need to be reviewed, and this House must recommend to Lok Sabha that 'Yes, you have done it in your wisdom of majority there but please reconsider it.' Certain aspects need to be sent back. Issues have already been

[Shri Tapan Kumar Sen]

discussed. The non-finance related issues need to be completely withdrawn from this Finance Bill. If required, you bring separate Bill, and, I believe, in many of those non-finance issues which you want to address through the Finance Bill, there is scope, there is opportunity for a greater consensus. ...(*Time-bell rings*)... Then why should you take this backdoor method which hits at the trustworthiness between us? Why should you allow that kind of a method? Let the legislation be brought separately. Let it be considered. Let the Standing Committee go through the process. I think, in many of things, there is a scope for consensus irrespective of Government and Opposition. But why should you take that backdoor method? I think these are the issues which need to be seriously addressed. I am just concluding. On that premise, we have given some amendments. Some amendments are there. I think, the House would duly consider those amendments not in a partisan spirit but in such a spirit so that this dangerous trend should not be continued, should not be allowed. This Upper House must seriously consider it. I appeal to their conscience.

Sir, there is another important point which, I think, needs consideration. We are promoting a distortion in the whole economic process, particularly, when the situation is gloom, not in our country alone but globally. It requires a push from down-below. It requires demand-management more than supply-management. On the other side, many economists are there. They too understand it well, but they may have other compulsions. The situation demands that the people must spend more and that the market on which the whole economy thrives is not allowed to be squeezed. In the last three years, the GDP has increased, but employment has declined, in net terms. Please check your own data. Employment in the manufacturing sector, in the service sector and in other economic sectors has gone down in net terms. What was the requirement at this point of time to drastically reduce the burden of indirect taxes? Now, we would be having the GST regime, which would be a much more straitjacketed regime. Everything would be decided by them.

MR. DEPUTY CHAIRMAN: Okay.

SHRI TAPAN KUMAR SEN: In this situation, that burden must be reduced. If there has been an increase in the GDP, as shown in the recorded figures, and if you want it to actually translate into the well-being of the common people, the burden of indirect taxes must be reduced. ...(*Time-bell rings*)...

Sir, I am rushing through my points. I am not explaining them. The dangerous trend of a decreasing direct taxes: GDP ratio, which has come down to a very shameful level of 5.5 per cent, an all-time low, is not permissible in a civilized welfare society, which you claim it to be, and it must be changed. It is a serious

distortion and the imbalance between the burden of direct taxes and indirect taxes which is against the people, must be corrected.

MR. DEPUTY CHAIRMAN: Mr. Tapan Sen, please conclude now. There are many more speakers.

SHRI TAPAN KUMAR SEN: Instead of adopting back door methods, using unauthorized means and tampering the integrity of Constitution, the Finance Bill better concentrate in this area in the greater interest of the people. On that ground, the Finance Bill needs to be returned to the Lok Sabha, for reconsideration and applying their majority, within the framework of the Constitution, not to make it an outrage of the entire constitutional machinery. Thank you, Sir.

MR. DEPUTY CHAIRMAN: Tapanji, you are taking out of the negative time of your Party. It is another wonder!

SHRI TAPAN KUMAR SEN: Sir, I have never concluded my speech so quickly.

MR. DEPUTY CHAIRMAN: You have taken more time out of the negative time from no time. Only you can do that!

SHRI TAPAN KUMAR SEN: But, Sir, I rushed through my points.

MR. DEPUTY CHAIRMAN: Now, Shri K. T. S. Tulsi; not present. Shri Naresh Gujral. ...*(Interruptions)*...

SHRI K. T. S. TULSI (Nominated): Sir, I thought you had called my name.

MR. DEPUTY CHAIRMAN: I am sorry; Mr. Tulsi, you are there! I am sorry. ...*(Interruptions)*...

SHRI MAJEED MEMON (Maharashtra): Sir, how could the Deputy Chairman not see my friend, who has been standing here so distinctly? ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: It is not like that. When I came here, I just had a glance; at that time he was not seen. So, I presumed that he is not there. I did not know he is there. I am very sorry. Mr. Tulsi, you are such a great man. I cannot presume that you are absent when you are actually present. It is not possible. Please start, Mr. Tulsi. ...*(Interruptions)*...

SHRI K. T. S. TULSI: Sir, through you, I wish to raise three concerns with regard to the Finance Bill. The first is with regard to making *Aadhaar* mandatory for various schemes, the second is, removing the cap on corporate funding, and the third is, rubbishing several tribunals in a jiffy.

[Shri K. T. S. Tulsi]

Sir, with regard to the *Aadhaar*, I want to bring to the attention of this august House that Section 29 of the *Aadhaar* Act, 2016, as notified, categorically provides that the core biometric information collected by the Unique Identification Authority of India under the Act shall not be shared with anyone for any reason whatsoever. Now, that is a legislative provision. Now, when the Act was notified under the Rules, what is being provided is that any individual agency or entity, which collects the *Aadhaar* Number and the document containing it, shall obtain consent. When the Act says, "It cannot be shared for any reason whatsoever", how can you prescribe a procedure of voluntary consent? Consent could also be by force. When the use of this Card is forbidden for any other purpose whatsoever, it cannot be allowed to be introduced. The rules are in conflict with Section 29 and Section 8(3) is also in conflict with Section 29. This is going to create a huge problem. The provisions therefor permitting sharing of biometric information by merely informing, which is taken to be consent, is fraught with danger. It was meant only for the purpose of delivering public services. The question is: How safe is our data? It has already been scrapped in the UK as well as in France. The then Home Secretary, now the Prime Minister, Theresa May, in 2010, announced the end of the ID Card project of 2010 and said, "We need to balance national security and civil liberties." Australia in 2007 cancelled the Social Services Access Card because of the dangers which were inherent with the hacking or the leakage of that information. France in 2012 sought to justify this but the Identification Protection Act was declared to be unconstitutional by the highest Court in France. Today, there are petitions pending in the Supreme Court which have been referred to a 9-Judge Bench. We are permitting doing of things through subterfuge of a rule what was prohibited by the Act. The Supreme Court on 15th October, 2015 allowed *Aadhaar* Card to be used only for the six Government Schemes of Public Distribution, that is, LPG, Rural Employment, Employees' Provident Fund, Pension Scheme and so on. Now, there are several Government agencies which have begun to insist on *Aadhaar* Card for even opening a bank account and for various other purposes. This can jeopardize the privacy and security of the citizens and no attention is being paid for safeguarding the data from hackers. We must be able to guard against hackers, particularly in the context of China and Pakistan getting into our systems all the time, and many a time succeeded. How we intend to safeguard the personal information? Not only that, we are completely blissfully unaware of the dangers of that information. Anybody's fingerprints can be planted anywhere because fingerprints will be available. My fingerprints can be planted; my iris impression can be planted. If that information becomes available to anyone, it will become extremely dangerous and it is precisely for this reason that a number of

democratic countries have abandoned this project. Unless we can safeguard the data, only then can it be permitted to be used for the purpose for which the Act was enacted and only for the use of services. The second point that I want to submit, Sir, is regarding removing a cap on donations and also making them anonymous. It only achieves one purpose. It manages to multiply political corruption. If that is the aim of the Finance Bill, then they must be clear about it. The third is with regard to winding up of the Tribunals by a notification of the mere rules. There are several statutes, which will have to be amended, but in the process, what is being provided is that by virtue of the rules, the Government will decide the qualifications and the method of appointment of members. There is no regard paid to the law which has been declared by the Supreme Court that even with regard to the appointment of the members of various Tribunals, the Courts must be consulted to ensure that they are independent and they are not the persons with questionable integrity.

In this regard, I submit that you cannot permit the delegation of essential legislative function. What will be the qualifications for the members is an essential legislative function and if it is delegated to the Government, it will amount to abdication of the legislative responsibility and I strongly oppose this. There are 27 Tribunals, and seven are sought to be shut down immediately. They can be paid three months' salaries and told to go home. That is what is left of all the Tribunals. I strongly oppose these three provisions in the Finance Bill.

SHRI NARESH GUJRAL (Punjab): Sir, the Finance Minister deserves full praise for transforming India's economy, within a period of three years, to the fastest growing economy in the world today. It was an economy, which had been totally derailed by them, thanks to various scams that took place during their regime. Sir, by enforcing strict fiscal discipline, he has sent a very positive message to the international investors and you can see the FDI thronging to India through 'Make in India'. This discipline has also resulted in lower pressure on the banks because the Government borrowings have gone down. This has given breathing space to the private sector to borrow and to grow. Sir, you can see the effects of this policy by a stronger rupee against the dollar, lower CAD and high foreign exchange reserves. By boosting investments in the infrastructure and agricultural sectors, he has given a kick-start to the economy which would get a further boost now with this Budget.

Sir, I just wish to draw the attention of the hon. Finance Minister to a few suggestions which are bothering me also, like some other Members of this House. Amendments to Section 132 and 132A state that 'reason to believe', or 'reason to suspect' will not be disclosed to any authority. This is causing concern because the hallmark of this Government has been transparency and accountability. So, I am a little perplexed as to why they are bringing in something like this which will, in

[Shri Naresh Gujral]

fact, empower the junior officers of the Income Tax Department and disempower the senior officers who are the CITs and who sit in the Tribunals. So, I do hope that they will relook at this because this is causing a concern. By and large, the assesseees feel that now, the Income Tax Officer, the Department, which was always considered, I would say, a bit too strong in using strong-arm tactics, will now have more to bother the assesseees.

Sir, in this very House, the Finance Minister had said a few days ago that he wanted to make the tax regime user friendly and non-adversarial. In this country, only 1.5 lakh people declare incomes of over ₹ 50 lakhs and only around 20,000 people declare incomes of over ₹ 1 crore. Now, the Finance Minister said that scrutiny cases would be restricted to one per cent. I would like to ask as to how many of these high net worth individuals are scrutinized because what happens is that here, the scrutiny rate goes up to 30, 40 or 50 per cent and that is where the corruption starts. I hope, the Finance Minister will also take care of that. Sir, I am not saying, don't take action against the tax offenders but please make sure that you don't throw the baby out with the bathwater.

Sir, I would like to highlight a few things regarding my State, Punjab. Sir, regarding procurement, recently, in reply to a question asked in this House, the Minister stated that the cost of production and MSP of Wheat is ₹ 797 and ₹ 1,625; in respect of Gram, it is ₹ 2,241 and ₹ 4,000; and, in respect of Mustard, it is ₹ 1,871 and ₹ 3,700, respectively.

Sir, if these figures were to be correct, there would be no farmers' suicide. I am certain that these figures are wrong. And, if these figures are correct, why don't you follow the Swaminathan formula, which you have already committed? So, Sir, I would urge you to please take care of the farmer and till such time you implement the Swaminathan formula, for God's sake, raise the MSP by, at least, 2 per cent higher than the inflation rate because the farmer must get some relief from your side.

Sir, another question is procurement that the Government does from States like Punjab, Haryana, Uttar Pradesh and some other States. Sir, I think, the contract that they have signed with the State Governments needs to be revisited. Let me give you the example of Punjab. Recently, the Union Cabinet has saddled the State of Punjab with a debt of ₹ 31,000 crore. What they have said is that this is to take care of the historical problems. The fact of the matter is that Punjab agencies were procuring wheat on behalf of the Centre. They procure this wheat, keep it in their godowns, and, no insurance cover is offered. If it is eaten up by rats, if it is rotten;

sometimes, for years, it is put up in the open many a times; whatever rots is the responsibility of the Punjab Government.

Sir, the foodgrain has to be transported from the mandis to the warehouses. The labour charges and the transportation charges are much higher in Punjab than what they are in States like Bihar or Madhya Pradesh. But when we raise the supplementary bill, no credits are given. Not only that, interest, that too, compounded interest is charged on that, and, Sir, of this 31,000 crores of rupees, I think, the principal amount is not even 8,000 or 9,000 crore of rupees, rest is all interest. We are asked to send wheat, let us say, to the Southern States. It takes about five to six weeks in transit. Punjab takes credit only the day when it reaches the warehouses in South. That interest is also loaded onto the States.

I am speaking for my State now but it is happening to every single State. Since we feed the nation, we must get some relief. I am not saying, write it off, but, at least, please appoint an arbitrator. He can look at our claims; he can look at your claims, and, then settle the issue. Although we are no longer in power in Punjab, but I do say that it is unfair for the new Government to be bearing the brunt of this 31,000 crore of rupees.

Sir, now let me come to the issue of New Textile Policy. I welcome the New Textile Policy, which also covers the leather goods industry, and, this will create almost a crore of jobs because there are liberal incentives for modernisation. What they have done is that they have limited the incentive to ₹ 50 crore and the companies which are already in existence, which have already taken upto 50 crore of rupees, are not eligible any more. Your intention is to create jobs. I would urge you to please link it with new fresh employment generation because what is happening is that we have a growth in this country but it is a jobless growth. When you do this, this will lead to automation but when you link it to job creation, lakhs of Indians will benefit. So, I hope, you will also take care of this suggestion. Sir, I don't want to take much time. I would, in the end, again compliment the Finance Minister, especially today when the GST Bill is being debated in the other House, which is going to be a game changer for India. This is a historical piece of legislation. Thanks to his patience, his sagacity, his diplomacy, that he has managed to carry all the States along. I compliment him for that. Thank you.

MR. DEPUTY CHAIRMAN: Thank you, Mr. Naresh Gujral. Now, Shri Digvijaya Singh. Your party has negative time. So, what do we do?

SHRI DIGVIJAYA SINGH (Madhya Pradesh): I will try to convert it into positivity.

MR. DEPUTY CHAIRMAN: Let me see. ...*(Interruptions)*...

SHRI TAPAN KUMAR SEN: It is a question of negation of negation.  
...(Interruptions)...

MR. DEPUTY CHAIRMAN: Take less than fifteen minutes.

**श्री दिग्विजय सिंह:** महोदय, जब से यह सरकार आयी है, तब से राज्य सभा में इन का बहुमत न होने के कारण येन-केन-प्रकारेण इन्होंने जितने भी कानून इस सदन में लाने का प्रयास किया, जिन पर ये मतदान नहीं चाहते थे, उनको इन्होंने मनी बिल परिभाषित कर दिया। यह इन की राजनीतिक मजबूरी हो सकती है, लेकिन प्रश्न इस बात का है कि इन्होंने संविधान के आर्टिकल 110 का उपयोग उन कानूनों में भी कर दिया, जोकि मनी बिल की परिभाषा में नहीं आते हैं।

सर, फाइनेंस बिल लोक सभा में 1 फरवरी को पेश हुआ और लगभग डेढ़ महीने से ज्यादा वित्त मंत्री जी चुप रहे और जिस दिन लोक सभा में यह फाइनेंस बिल discussion के लिए आ रहा था, ये भारी-भरकम amendments लाए, जिस का कोई पूर्वोदाहरण हमारी प्रजातांत्रिक व्यवस्था में देखने को नहीं मिलता है। उसके बाद उसे उन्होंने पास करा दिया और यहां पर ले आए। सर, जैसा कि मेरे पूर्व वक्ताओं ने कहा, बहुत बड़े पैमाने पर sweeping changes किए गए और जैसा कि कपिल सिब्बल जी ने कहा था, यह सरकार minimum Government, maximum governance के सिद्धांत पर सत्ता में आयी, लेकिन इस बिल में जो प्रावधान किए गए हैं, जो अधिकार अधिकारियों व कर्मचारियों को दिए जा रहे हैं, उस से तो maximum Government, minimum governance का सिद्धांत लगता है। सर, मैं आप से अनुरोध करना चाहता हूं कि 40 ऐसे कानून हैं, जिनको कि इस फाइनेंस बिल के अंतर्गत लाकर amendments किए गए हैं और उस में से केवल 3 को छोड़कर, पार्ट 7, पार्ट 10 और पार्ट 13 को छोड़कर, सारे-के-सारे फाइनेंस बिल न होकर ordinary bill हैं। इस का मतलब यह है कि सरकार ने राज्य सभा के सदस्यों का चर्चा करने व amendments लाने का अधिकार छीन लिया है। महोदय, इस सरकार ने अपने चुनाव घोषणा पत्र में वायदा किया था कि इंस्पेक्टर राज समाप्त किया जाएगा, लेकिन यहां ये इंस्पेक्टर राज इतने बड़े पैमाने पर ले आए हैं कि छोटे-से-छोटे अधिकारी को भी बड़ा अधिकार दे दिया गया है। हमारी पार्टी के माननीय सदस्य चिदम्बरम जी यहां मौजूद हैं, पूर्व में कभी कोई रेड होती थी, तो उस की लिखित में इजाजत ली जाती थी। उसके पश्चात् जब रेड डालकर ट्रिब्यूनल के सामने व्यक्ति को प्रस्तुत भी किया जाता था, तो उस के विधिवत कारण दिए जाते थे कि किन कारणों से रेड की गयी। अब ऐसे किसी भी कारण को बताने की आवश्यकता नहीं है। पूर्व में कमिशनर से नीचे के अधिकारियों को रेड करने का अधिकार नहीं था, अब आपने असिस्टेंट कमिशनर तक को यह अधिकार दे दिया है। इस से स्वाभाविक है कि जिस प्रकार के हालात हैं, वसूली होगी और बड़े पैमाने पर वसूली हो भी रही है। उपसभापति महोदय, जब से यह सरकार आयी है, आप किसी भी चार्टर्ड अकाउंटेंट से पूछ लीजिए, सामान्य तौर पर नोटिस देने पर जो रेट चार्टर्ड अकाउंटेंट और इनकम टैक्स अधिकारियों के थे, उन में 4 से 5 गुना वृद्धि हुई है। जो काम 10 हजार रुपए में निपटता था, वह अब लगभग 50 हजार से एक लाख रुपए में निपटेगा। यही नहीं, आपने demonetization के बाद 18 लाख लोगों को नोटिस दिया है और 18 लाख लोगों को यदि मिनिमम पांच लाख पर भी नोटिस दिया गया है, तो 90 हजार करोड़ के नोटिसिज इश्यू हुए हैं। इनकम टैक्स अधिकारियों का व कस्टम अधिकारियों का यह सारा खेल नोटिस देने पर ही खुलता है। कोई भी व्यक्ति जिसको नोटिस मिल गया कि आपने पांच लाख रुपए कहां से जमा किए, तो वह साधारण तौर पर अपने चार्टर्ड अकाउंटेंट से कहेगा, भैया, देख

लो कैसे निपटना है। प्रेम चन्द गुप्ता इस पर ज्यादा बता पाएंगे कि किस प्रकार से यह समझौता होता है। अगर आप समझ लें कि यदि 10% में भी समझौता होता है, तो 90 हजार करोड़ के समझौते में 9 हजार करोड़ का लेन-देन होगा, आपको इसे स्वीकार करना पड़ेगा।

मैं आपसे यह अनुरोध करना चाहता हूँ कि आज जो मेरे अमेंडमेंट्स आए हैं, उनके बारे में मैं अलग से अपनी बात कहूँगा, मैं इस बारे में अभी अपना समय ज़ाया नहीं करना चाहता, लेकिन आज शरद पवार जी ने जो बात कही है, वह एक बहुत ही गंभीर बात है। इस देश में सहकारिता के क्षेत्र में किसानों का भला होता आया है। Rural Cooperative Banks के अधिकार नोटबंदी में समाप्त कर दिए गए। 9 तारीख को कहा कि आप जमा भी कर सकते हैं और आप लौटा भी सकते हैं, लेकिन 14 तारीख को यह अधिकार छीन लिया गया। यानी 10, 11, 12 और 13 नवम्बर, 4 दिनों के अंदर लगभग 44 हजार करोड़ रुपये Rural Cooperative Banks में जमा हुए और वह रुपया उनके पास है। उसको न तो वे खर्च कर सकते हैं और न ही उस पैसे पर वे लोन दे सकते हैं। यह उनके पास एक fixed capital होगी, जिस पर उनको ब्याज भी देना पड़ रहा है। आपके निर्देशन पर हम चाहेंगे कि वित्त मंत्री जी इसका जवाब दें, लेकिन मैं आपसे अनुरोध करना चाहता हूँ कि एक तरफ तो Rural Cooperative Banks में यह रुपया जमा करके, उसको नोटबंदी का कोई अधिकार नहीं दिया गया है, वहीं मेरा यह आरोप है, Urban Cooperative Banks को यह अधिकार दिया गया, Scheduled Banks को अधिकार दिया गया।

उपसभापति महोदय, गुजरात के एक भूतपूर्व भारतीय जनता पार्टी के विधायक ने तो लिखित में प्रधान मंत्री जी को पत्र लिखा है कि फलां-फलां व्यक्ति खुले आम एक करोड़ के नोट ले रहे हैं और साढ़े सड़सठ लाख रुपये के नए नोट दे रहे हैं। मैं आपके माध्यम से माननीय वित्त मंत्री जी से पूछना चाहता हूँ और मैंने इसका प्रश्न भी पूछा है कि हम यह जानना चाहते हैं कि RBI Treasury Chests से कौन-कौन से बैंकों को कितने-कितने नए नोट, कब-कब दिए गए? मेरा यह आरोप है कि Ahmedabad Cooperative Bank जो अहमदाबाद में है, उसको बड़े पैमाने पर नए नोट दिए गए हैं। मैं माननीय वित्त मंत्री जी से कहना चाहूँगा कि वे अपने जवाब में हमें इस बात की जानकारी दें कि आखिर Ahmedabad Urban Cooperative Bank को कितने नए नोट दिए गए हैं, क्योंकि आपकी पार्टी के ही पूर्व विधायक ने यह आरोप लगाया है।

Sir, I will confine myself to ten minutes. मुझे अभी जानकारी मिली है कि जो इस देश के जाने-माने NGOs हैं, उन्होंने मुझे भी एक memorandum दिया है और इस बात पर आपत्ति की है कि एक तरफ तो आप NGOs की funding पर रोक लगा रहे हैं, जो जनता के बीच में काम करने वाले NGOs हैं, एक तरफ आप उनके काम में बाधा डाल रहे हैं, आप उनकी FCRA clearances समाप्त कर रहे हैं और दूसरी तरफ आप political funding के लिए खुली छूट दे रहे हैं। अब किसी को यह बताने की आवश्यकता नहीं है कि आपने कितनी राशि, किस पार्टी को दी है। स्वाभाविक रूप से इसका लाभ किसको मिलेगा? उपसभापति महोदय, यह कोई rocket science नहीं है। मूल रूप से अपनी ही पार्टी को पूरा फायदा दिलाना और उससे cap हटा देना और उसको anonymity रखना, यह अपने आप में यह बताता है कि भारतीय जनता पार्टी की नीयत केवल दूसरों को परेशान करने की है और उसका राजनीतिक लाभ लेने की है। मैं आपसे यह भी अनुरोध करना चाहता हूँ कि जहां उन लोगों ने capping की बात की है वहीं उन्होंने यह बात भी कही है कि आज आधार के बारे में चर्चा होने वाली है। आज ही आप देखेंगे

[श्री दिग्विजय सिंह]

कि एम.एस.धोनी के आधार कार्ड को, मंत्रालय ने, माननीय मंत्री जी के कार्यालय ने ही पब्लिक कर दिया। यह सरकार सब लोगों को surveillance पर रखना चाहती है। Surveillance पर रखे, हमें इस पर आपत्ति नहीं है, क्योंकि technology की age में कोई किसी से छिपा हुआ नहीं है, लेकिन इनकी जो बदनीयती है, वह इस फाइनेंस बिल के माध्यम से सामने आती है, इसलिए हम इसका विरोध करते हैं। मैं आपसे इतना ही अनुरोध करूंगा कि जो मेरे अमेंडमेंट्स हैं, मैं उनको सदन के सामने प्रस्तुत करना चाहूंगा और सदन के सभी माननीय सदस्यों से प्रार्थना करना चाहूंगा कि मेरे अमेंडमेंट्स, बुनियादी तौर पर जिनमें सरकारी अधिकारी, कर्मचारियों को अधिकार देने वाली बात है, इंस्पेक्टर राज लाने वाली बात है, उन पर नियंत्रण करने के लिए यह जरूरी है कि उन अमेंडमेंट्स को स्वीकार किया जाए। मैं भारतीय जनता पार्टी के उन सभी लोगों से भी प्रार्थना करूंगा जिनका इन अमेंडमेंट्स में वाकई विश्वास नहीं है, जो असिस्टेंट कमिशनर, डिप्टी कमिशनर से पीड़ित हो चुके हैं, कम से कम वे मेरे अमेंडमेंट्स का साथ दें, धन्यवाद।

SHRI CHUNIBHAI KANJIBHAI GOHEL (Gujarat): Sir, thank you very much and I am very sorry for being late. सर, आज मैं इस सदन में वित्त विधेयक पर अपने कुछ विचार रखना चाहता हूं। सर, इस सदन में demonetization की बहुत बात चली, इलेक्शन से पहले भी इसकी बात चली कि प्रधान मंत्री को दिखला देना पड़ेगा, प्रधान मंत्री देख लेंगे, इन पांच राज्यों के चुनाव में आपका क्या होगा, क्या नहीं होगा, आपका सब लेखा-जोखा आगे आएगा। पांच राज्यों के चुनावों के बाद चार राज्यों में हमारी भारतीय जनता पार्टी की सरकार बनी। इसने क्या बता दिया है? कोई भी सरकार काम करती है, उसके बाद जब इलेक्शन आता है, अगर इलेक्शन में उसी पार्टी को बहुमत मिलता है, तो यह हमेशा पार्टी की कामयाबी है, उस सरकार की कामयाबी है कि उस सरकार ने अच्छा काम किया है।

[उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय) पीठासीन हुए]

हमारे प्रधान मंत्री की यह विचार सराहनीय है कि देश में हर व्यक्ति, जो कमाता है, वह इनकम टैक्स भरे। लेकिन यहां, इस सदन में कहा गया कि प्रधान मंत्री जी ने ऐसा कहा है कि देश के लोग चोर हैं। सर, मेरी तरफ से आपसे एक विनती है कि जो यह शब्द रिकॉर्ड पर लाया गया है, उसको खारिज किया जाए। मेरी आपसे ऐसी विनती है। सर, ऐसा नहीं है। इस देश को चलाने के लिए हमें राशि की आवश्यकता है। यह राशि कहां से मिलती है? यह राशि इनकम टैक्स से मिलती है, सेल्स टैक्स से मिलती है और जो अन्य आमदनियां हैं, उन्हीं आमदनियों से देश चलता है। अगर हिन्दुस्तान की 125 करोड़ की आबादी में से सिर्फ 1 परसेंट लोग इनकम टैक्स भरेंगे, तो देश कहां से चलने वाला है? सरकार की यही मंशा है कि ज्यादा से ज्यादा लोग इनकम टैक्स पे करें और इस देश की उन्नति होनी चाहिए। मैं यह कहना चाहता हूं कि देश की उन्नति में सबका सहयोग होना चाहिए।

दूसरी बात, यहां यह कहा गया कि आधार कार्ड की बड़ी लंबी बातें हो गईं, कपिल साहब ने भी बताया कि 27 तारीख को हमारे सुप्रीम कोर्ट ने भी आधार कार्ड को खारिज कर दिया। मैं यह बताना चाहता हूं कि इसको खारिज नहीं किया है, बल्कि सुप्रीम कोर्ट ने इसको दो-तीन चीजों के लिए कंपल्सरी भी बताया है। जिस किसान को crop insurance benefit लेना है, उसको

**3.00 P.M.**

आधार कार्ड से जोड़ना पड़ेगा, जिसको फूड ग्रेन से या तो नगद सब्सिडी लेनी होगी, वह भी आधार कार्ड के माध्यम से ही लेनी पड़ेगी, मैं यहां पर यह कहना चाहता हूं।

सर, आधार कार्ड क्या है? आधार कार्ड एक identity है। यह एक आदमी की identity है कि यह आदमी इस देश का है, पाकिस्तान का नहीं है। वह इसी identity से अपना सब कुछ गवर्नमेंट को दिखा सकता है। यहां कहा गया है कि आपके आधार कार्ड की वजह से आपकी सारी प्रॉपर्टी, आपने नई गाड़ी ली, पुरानी गाड़ी ली, आपका बैंक account, आप होटल में जाएंगे, वहां पर खर्च करेंगे, आपने कितना पैसा दिया, आपने जो कुछ भी किया, वह सब आपको दिखाई देगा। Sir, is it possible? It is not possible, Sir. यदि आप किसी भी कंप्यूटर पर या इंटरनेट पर आधार कार्ड का नंबर डालेंगे, तो उसकी सारी डिटेल्स नहीं आएंगी। उस आदमी का नाम और पता आएगा। इसलिए मैं यह कहता हूँ कि इस सदन में जो लोग भ्रमित बात करते हैं, लोगों को गुमराह करने वाली बात करते हैं, वह बंद होनी चाहिए। यह आधार कार्ड क्या है? यह आधार कार्ड तो आपका बछड़ा है, आपका बछड़ा हम पाल रहे हैं। जीएसटी किसका बछड़ा है? जीएसटी कांग्रेस का बछड़ा है। आधार कार्ड किस का दिया हुआ है? आधार कार्ड आपका बछड़ा है, हम इसको पाल रहे हैं, हम इसको बड़ा कर रहे हैं। आपने पैदा तो कर दिया, आपसे बड़ा नहीं हुआ, आपने इसके लिए आगे कुछ देखा नहीं, आपने इसे रास्ते पर छोड़ दिया कि जहां चाहे यह चला जाए।

महोदय, मैं बताना चाहता हूँ कि जिस दिन आधार कार्ड पूरे देश में लागू हो जाएगा, क्राइम खत्म हो जाएगा। जो बच्चे खो जाते हैं, ऐसे गुमशुदा बच्चे भी तुरंत मिल जाएंगे। जो लोग यहां पर आधार कार्ड को लेकर ऐसी बातें करते हैं, उन्होंने इसे सही से पढ़ा नहीं है, सही से इसे देखा नहीं है। आप मुझे बताइए कि आधार कार्ड को आप क्यों लाए थे? आधार कार्ड को लाने की आपको क्या जरूरत थी? आपको भी पता है, लेकिन चूंकि भारतीय जनता पार्टी की सरकार ने, नरेंद्र भाई मोदी जी की सरकार ने इस आधार कार्ड को प्रस्तुत किया, इसलिए इसमें आपत्ति होनी चाहिए। सुप्रीम कोर्ट ने 27 तारीख को जो भी कहा, उसमें सुप्रीम कोर्ट ने कहीं कंपल्सरी भी रखा है। उन्होंने यह भी कहा है कि इन्कम टैक्स में और पैन कार्ड में इसकी जरूरत नहीं है। Okay, No problem, लेकिन जिस दिन से यह लागू होगा, तो देश के बहुत से दूसरे लोग भी इन्कम टैक्स देने लग जाएंगे। यहां दूसरी एक बात कही गई कि इसमें ट्रांसपेरेन्सी नहीं है। यह ट्रांसपेरेन्सी कहां नहीं है? जो लोग जिस पार्टी को चन्दा देते हैं, मैं आपको एग्जाम्पल देता हूँ, कल इलेक्शन है, चार उद्योगपति लोगों ने एक पार्टी को चन्दा दिया और चन्दा देने के बाद पार्टी के एकाउंट में उनका नाम जाएगा। सपोज़ उस पार्टी को एक करोड़ रुपए चन्दे में मिले हैं और वह पार्टी चुनाव हार गई, वह पक्ष हार गया, तो दूसरी पार्टी को पता तो चलेगा, जो विन कर गई है। फिर क्या होगा, सर? सरकार आने के बाद वह उस उद्योगपति को पकड़ेगा कि तुमने इस पार्टी को इतना चन्दा दिया था, हमें पचास लाख रुपए का चन्दा दिया था और उनको एक करोड़ रुपए का दिया था। इसमें ट्रांसपेरेन्सी है, लेकिन यहां पर बताया गया है कि आपको बॉण्ड लेना है, बॉण्ड लेकर प्रस्तुत करना है। दूसरी बात मैं आपको ट्रांसपेरेन्सी की बताऊंगा कि चैरिटी में लोग क्या करते थे? आपको मालूम है, सर, कि चैरिटी में क्या-क्या घपला होता है? आप चैरिटी के बारे में जानते हैं। तो चैरिटी वालों के वहां भी surveillance जाएगा। वह क्यों नहीं जाए, सर? यदि एक आदमी के घर में इन्कम टैक्स वालों की रेड होती है, तो चैरिटी वालों का भी surveillance होना चाहिए। चैरिटी में जहां से पैसा आता है, जिसके पास से पैसा गया है, उस

[Shri Chunibhai Kanjibhai Gohel]

पैसे का सही इस्तेमाल होता है या नहीं होता है, वह भी देखना है। उनको इसमें ट्रांसपेरेन्सी दिखाई नहीं देती। हां, उन्होंने भी ट्रांसपेरेन्सी की थी, जो करोड़ों-करोड़ों का घपला हुआ था वह लोगों को पता चल गया। यह भी एक ट्रांसपेरेन्सी है न, सर। कोयला घोटाला, वह भी ट्रांसपेरेन्सी थी, सर। वह भी इन लोगों ने लेकर ट्रांसपेरेन्सी कर दी, लेकिन उस ट्रांसपेरेन्सी और इस ट्रांसपेरेन्सी में जमीन-आसमान का फर्क है। मैं आपको बताता हूँ। उन्होंने कहा कि इस सरकार के आने के बाद इस सरकार ने किसानों के लिए कुछ नहीं किया और पूछा कि किसानों के लिए आपने क्या किया? सर, किसानों को इस गवर्नमेंट ने बीस हजार करोड़ रुपए की सिंचाई योजना दी है। आज तक किसी सरकार ने इतनी बड़ी योजना नहीं दी है, आज तक किसी सरकार ने इतनी अहमियत नहीं दी है। जो गरीब आदमी है, जिसके पास घर बनाने के लिए पैसे नहीं हैं, उसके लिए आपने कितने दिए थे? चालीस हजार रुपए, पचास हजार रुपए, लेकिन आज हमारी इस सरकार ने, नरेंद्र भाई मोदी जी की सरकार ने डेढ़-डेढ़ लाख रुपए उनको मकान बनाने के लिए दिए हैं। ...**(व्यवधान)**... पहले चालीस हजार रुपए थे, जो इस सरकार ने डेढ़ लाख रुपए, एक लाख से ज्यादा, एक लाख बीस हजार, एक लाख पचास हजार रुपए देने का वायदा किया है। सर, यह गरीबों को मिलता है। इस तरह से एक करोड़ मकान बनाने का आयोजन किया गया है।

सर, इसी तरह से हमारी जो तीन करोड़ बहनें हैं, जिनके घरों में आपको मालूम है कि लकड़ी से चूल्हा जलता था, आज प्रधान मंत्री जी ने इन तीन करोड़ बहनों को 'उज्ज्वला योजना' से जोड़ दिया है और अभी और दो करोड़ बहनों को जोड़ना बाकी है। इसमें सरकार का टारगेट 5 करोड़ का है।

सर, आप एलईडी बल्ब लेने जाएंगे, तो आपको 500 रुपए का एक बल्ब मिलेगा। आज हमारी सरकार 75 रुपए में बल्ब देती है। इतना difference कहां से आया? इसमें बीच में कौन खा जाता था? इसमें से किसने बीच से पैसा ले लिया? आज तक यह पैसा कौन खा जाता था?

सर, आप दवाई लेने जाएं, हमारी गवर्नमेंट की जो दवाई की दुकान बनाई गई है, वहां आप दवाई लेने जाएंगे, तो जहां मेडिकल स्टोर में जाने पर आपका बिल दो हजार रुपए का बनेगा, वहीं इस दुकान पर जाने पर आपका बिल 120 रुपए का बनेगा। सर, घपला कहां है? कौन पैसा खा जाता था?

सर, दूसरी बात मैं transparency के बारे में कहना चाहता हूँ। इस सरकार की transparency क्या है, वह मैं आपको बताऊँ कि इस अप्रैल में इसके तीन साल होने वाले हैं, लेकिन हमारे नरेंद्र मोदी साहब ने एक रुपए का घोटाला नहीं किया। नरेंद्र मोदी साहब की बात तो छोड़िए, बड़े मियां तो बड़े मियां, छोटे मियां भी सुभान अल्लाह, हमारे किसी छोटे मंत्री ने भी कोई घपला नहीं किया है। ...**(व्यवधान)**... एक रुपए का घपला नहीं किया है। ...**(व्यवधान)**... सर, एक रुपए का घपला नहीं हुआ। ...**(व्यवधान)**... जिन्होंने घपला किया है, वे तो बोलते रहेंगे। ...**(व्यवधान)**... वे तो बोलते रहेंगे। ...**(व्यवधान)**... घपला तो हुआ, ...**(व्यवधान)**...

**श्री मधुसूदन मिश्री** (गुजरात): 500 करोड़ रुपए ...**(व्यवधान)**...

**उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय):** मिश्री जी, आप बैठ जाइए। ...**(व्यवधान)**... मिश्री जी, बैठ जाइए। ...**(व्यवधान)**... गोहेल जी, आप बोलिए।

**श्री चुनीभाई कानजीभाई गोहेल:** सर, इस देश में युवाओं के लिए कभी सोचा नहीं गया था। ...**(व्यवधान)**... युवाओं के लिए कभी सोचा नहीं गया था। ...**(व्यवधान)**...

**महंत शम्भुप्रसादजी तुंदिया** (गुजरात): मिस्त्री साहब, 26 की 26 सीटें हाथ से चली गईं और आने वाले दिन में और चली जाएंगी। आने वाले दिन में आप देखिएगा कि 150 से ऊपर जाएगा।

**श्री चुनीभाई कानजीभाई गोहेल:** हमारा 150 प्लस का टारगेट है। आपको लिखना है, तो लिख लें। ...**(व्यवधान)**... सर, मैं मुद्दे पर आता हूँ।

**उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय):** आप बोलिए। आप चेयर को एड्रेस कीजिए।

**श्री चुनीभाई कानजीभाई गोहेल:** सर, मैं आपको 'प्रधान मंत्री मुद्रा योजना' के बारे में बताना चाहूँगा। अभी मैं उत्तर प्रदेश गया था। मैं इलेक्शन के समय वहाँ 10 दिन तक था। वहाँ के युवाओं ने हमें बताया कि हम लोग यहाँ पढ़ते हैं, पढ़ने के बाद एमबीए के लिए या और भी डिग्री लेने के लिए हम दिल्ली जाते हैं। हम दिल्ली में पढ़ते भी हैं, सर्विस भी करते हैं और पढ़ते-पढ़ते हम आईएएस और आईपीएस के लिए यूपीएससी का एग्जाम देते हैं। हम दो साल-तीन साल तक मेहनत करते हैं, लेकिन फिर भी यूपीएससी में हमारी टर्न नहीं आती है। क्यों नहीं आती, भगवान जाने! हम वापस उत्तर प्रदेश आते हैं, लेकिन जब हम यहाँ आते हैं, तो हमारे मां-बाप हमें कहते हैं कि खेत में काम करने के लिए चले जाओ, खेत बोने चले जाओ, कटाई करो, यह करो, वह करो। हम double educated आदमी हैं, लेकिन हमारे लिए सरकार की कोई स्कीम नहीं है। सर, इस सरकार ने एक स्कीम बनाई है। हमारी भारतीय जनता पार्टी की सरकार ने, नरेंद्र भाई मोदी जी की सरकार ने एक स्कीम बनाई, जिसका नाम है 'मुद्रा योजना'। सर, इसमें एक परसेंट पर लोन मिलता है। अगर आपको 10 लाख रुपए तक का लोन चाहिए, तो 10 लाख रुपए तक ब्याज एक परसेंट है। दूसरी बात यह है कि इसमें किसी गारंटी की जरूरत नहीं है। सर, आप 50 हजार की बात तो छोड़िए, जिस दिन मैं 5 हजार रुपए के लोन की गारंटी लेने के लिए गया था, तो मेरे दोस्त ने मुझे मना कर दिया था कि मैं इसके लिए गारंटी नहीं दूँगा और बैंक वालों ने मेरा फॉर्म फेंक दिया था और यह कहा कि मैं आपका 5 हजार रुपए का लोन पास नहीं करूँगा। ऐसा क्यों होता था? ...**(व्यवधान)**... यह तो ठीक है, आप हमारी माता जी हैं, आप हमारे लोन पर sign कर देना। अभी जब मैं लोन के लिए sign मांगूँगा, तो आप sign कर देना। सर, मेरा यह कहना है कि इस सरकार ने बिना गारंटी लिए 'मुद्रा योजना' में लोन दिलवाया है। क्या यह छोटी बात है?

सर, युवाओं के लिए जो नौकरी देने की बात की गई थी, नौकरी में क्या हुआ? वे यहाँ दिल्ली से एक चिट्ठी लिख देते थे कि मेरे इतने लोग आ रहे हैं, इनमें से पांच को रेलवे में भेज दो, दो को किसी वार्ड में लगवा दो, दो को किसी दूसरी नौकरी में लगवा दो। वे ऐसे चले जाते थे। आज क्या हुआ है? आज आप कंप्यूटर खोल कर बैठ जाइए और ऑनलाइन नौकरी ले लीजिए। आपके घर में ऑनलाइन इंटरव्यू का ऑर्डर आ जाएगा। आपको ऑनलाइन नौकरी मिल जाएगी। सर, यह transparency है।

सर, मैं आपको बताऊँ कि ये बातें करते हैं, बातें करनी तो मुझे भी आती हैं, लेकिन इनके समय में पिछड़े लोगों के लिए कुछ नहीं हुआ था। सर, पिछड़े लोगों के लिए पिछली सरकारों ने क्या किया? पिछड़े वर्गों का जो आयोग है...

**उपसभाध्यक्ष (श्री सुखेन्दु शेखर राय):** चुनीभाई जी, आपका समय समाप्त हो गया है, लेकिन आप दो मिनट और बोल सकते हैं।

**श्री चुनीभाई कानजीभाई गोहेल:** सर, मैं सिर्फ दो मिनट में अपनी बात खत्म कर दूंगा। पिछड़ा वर्ग आयोग को संवैधानिक दर्जा दे दिया गया, लेकिन पहले यह किसी की हिम्मत नहीं थी। इससे उन्हें judiciary power मिल जाएगी। आज तक किसने सोचा था कि यह काम होगा? मैं आपको बताऊँ, ऐसी सोच और किसी में नहीं आएगी, केवल इसी सरकार में आएगी।

कल यहां योगी जी की बात हुई, मैं आपको बताना चाहूंगा, योगी जी चौका, छक्का भी मारते हैं। अंत में एक बात कह कर मैं बैठ जाऊंगा —

"तुलसी हाय गरीब की, कबहूँ न खाली जाय ।  
मुँह ढोर के चर्म से, लौह भस्म हो जाए ॥"

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Now, Shri Vivek Gupta.

SHRI VIVEK GUPTA (West Bengal): Thank you, Sir, for giving me an opportunity to speak today. This Finance Bill is a little disturbing for me because my State, *Amar Sonar Bangla*, West Bengal, is going to be deprived of ₹ 4,000 crores every year just on account of non-division of the cess and surcharge that the Central Government is going to collect. The cess and surcharge, over the last two-three years, has jumped from a meager amount of ₹ 20,000 or 30,000 crores to 1.7 lakh crores. A rough pen and paper calculation shows that West Bengal will be deprived of ₹ 4,000 crores because cess and surcharge is not shared with the States. So what is more intriguing is, all the people who have spoken before me in this Council of States, where all of us are coming from different States, have chosen not to raise this point because each and every State will get affected by this point. However, through you, Sir, I would request the Finance Minister—because he has made 40 amendments in Lok Sabha—to make similar amendments here and remove all cess and surcharge and include them in the tax rate so that the States also get a share of these taxes.

Sir, enough has been said before me, but I would like to draw your attention to a few things. Sir, tribunals have been merged and a lot of changes have been done. The spirit of the Constitution—Article 110 of the Constitution—whether a Bill is a Money Bill or not, enough has been said on that. I don't want to go into that. I just want to quote something. Our hon. Supreme Court in the *Madras Bar Association versus Union of India*, in 2014, had held that Appellate Tribunals have similar powers as that of High Courts and hence, matters related to appointment should be free from the Executive involvement. Sir, I urge through you that all the tribunals, which are now being put under the Executive control should be free

from the Executive control so that their independence is maintained. Clause 50 of the Finance Bill is a very interesting clause. Our hon. Prime Minister, our hon. Finance Minister, both of them, repeatedly, before 2014 and after 2014, have been successively saying that we will not do any retrospective changes, we will not do tax terrorism, but if you see Clause 50 and Clause 51, they have done exactly the same. Sir, first I will refer to Clause 51 and I will just read it from here. It says, "In section 132A of the Income-tax Act, in sub-section (1), the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of October, 1975." Sir, if this is not retrospective change, what is retrospective change? I fail to understand that. Sir, another draconian provision is Clause 50, where they are saying, "shall not be disclosed to any person or any authority or Appellate Tribunal." Sir, I was going through the hon. Finance Minister's reply in the Lok Sabha where he said that he is doing it because he wants to protect the person who is giving the information. Sir, I am sure that the Whistleblowers Act, other Acts, like Income Tax Act must be providing some confidentiality. Don't disclose the name of the person, but, at least, the reason can be given at the appellate level. Sir, why is the assessee being denied a chance to defend himself? Why should he not know as to why the Income-Tax people are doing search and seizure on him? Then, Section 9B of Clause 50 says that merely by getting the sanction of the Director-General, provisionally, any property can be attached. Sir, I think we are going back to the dark ages. I don't know what will happen.

Coming to the Finance Bill, I have said before also that there have been frequent changes. There were 40 amendments on the day it was introduced in the Lok Sabha. But if you see this Finance Bill, there are more than 300 amendments. Sir, why does our tax law need so many amendments and so many changes every year? Why can't we have a, once and for all, thorough discussion and move towards ease of doing business as this Government claims?

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

SHRI VIVEK GUPTA: I will take a minute. I have three simple questions to put to the hon. Minister. Sir, the Finance Minister in reply to a question in Lok Sabha said that the RBI was still checking between the fake notes and correct notes during demonetization. That means fake notes have come in. When the Finance Minister said so, we need to know how much the RBI has suffered for the loss on account of accepting fake notes. Ultimately RBI loss means we are also suffering. He has also said that there were many instances where people with five or more PAN Cards were discovered. I would like to know what the prosecution number is. So far, how many people have been prosecuted? How many people were caught with multiple PAN Cards?

[Shri Vivek Gupta]

Sir, the last but not the least is; I would like to know whether the Government has any plans to reduce its own litigation cases because the Government itself is the biggest litigant. In this connection, the hon. Law Minister himself has said on the floor of the House that in 46 per cent of the cases the Government is the litigant. I would like to know whether they have any plans to reduce this reputation that they have, by choosing to file cases on merit, not just on a monetary limit. Right now, there are monetary limits for going to higher courts but not on merit of the case.

SHRI JAIRAM RAMESH (Karnataka): Mr. Vice-Chairman, Sir, thank you. Sir, this is a discussion not on the Budget, not on the economy but on the Finance Bill. I will be confining my comments only to the clauses that are present in this Finance Bill. But before I start I would like to refer to my friend and the hon. Minister, Shri Venkaiah Naidu. I can't compete with him, with his ability, his poetry or his oration.

THE VICE-CHAIRMAN (SHRI SUKENDU SEKHAR ROY): But he is not here.

SHRI JAIRAM RAMESH: But it seems to me, drawing a leaf out of Shri Venkaiah Naidu's book that this Finance Bill is a bitter pill which shows the Finance Minister's skill to go in for the kill. He has really gone in for the kill in this Finance Bill.

Sir, we have a former Finance Minister who had presented six Budgets. We have another former Finance Minister who had presented eight Budgets. Between the two, they presented fourteen Budgets. But they also presented Finance Bills. But this Finance Bill is extraordinary in scope, extraordinary in substance and extraordinary in the manner of its presentation. I want to take only five Clauses in this Bill in the next ten minutes or so to show that how the Finance Minister has really made a serious effort to finish off the spirit of democratic discourse, to finish off parliamentary democracy to not only to reduce the Rajya Sabha to irrelevance but also to reduce the Lok Sabha to complete irrelevance. Sir, I first want to talk about Clause 29 which is Section 56 in the Finance Bill. I want to talk about Clause 50 which is Section 132. I want to talk about Clause 154 which refers to the Companies Act. I want to talk about Part XIV of the Finance Bill. I will say something on Clause 56 of the Finance Bill. Sir, first Clause 29, Section 56, in fact, this was one Clause which I actually welcomed because the Finance Minister in the original Finance Bill that he presented and those of us who read Finance Bills with minute details, will recognize that what the Finance Minister did in the original Finance Bill was to introduce a *pseudo* inheritance tax because what he said was that transfer of assets to all private trusts will come under the ambit of taxation. Now, we know in this country that private trusts are an instrument of transferring assets to succeeding generations. I actually welcomed this ever since the

abolition of Estate Duty in 1985. There has been a growing realization that India needs to move towards an inheritance tax. The number of millionaires, the number of billionaires, is increasing; inequality is increasing, just as poverty is declining, and that India, like most countries of the world, to address inequality, must introduce the Inheritance Tax. Now, the Finance Minister introduced a pseudo Inheritance Tax. But, what does he do in the amended Finance Bill? He removes it, and he says, 'transfer of assets to relatives, is exempt.' So, the Inheritance Tax has gone out of the window. And I would appeal to the Finance Minister that he re-visits this, and maybe, in the succeeding Budget next year, he re-visits this, and actually, get our country on the path of Inheritance Tax.

Sir, the second point relates to Clause 50, Section 132, which has been condemned by everybody. But, I want to condemn it for one particular reason alone, which is that, in 2012, when the Vodafone tax decision was taken, the Leader of the Opposition, who is now, the Leader of the House, called it 'tax terrorism.' So, Section 132 is tax terrorism multiplied by ten. If Vodafone was tax terrorism, Section 132 is 'tax jihad' because what you have done is, you have removed 'reason to believe,' you have removed 'reason to suspect,' and given untrammelled powers to a tax bureaucracy, and a tax administration, whose credibility is suspect in the eyes of the public. If I were to read all the statements that the Finance Minister mentioned, Sir, in 2014, after he became the Finance Minister, and he presented the Budget, Mr. Jaitley said, that his Government would not ordinarily bring about any change retrospectively, which creates a fresh liability. He has gone back on the very words that he pronounced in 2014. Sir, I would like to know from the hon. Finance Minister what is his compulsion to go back to October 1975 and introduce this draconian section in the Income Tax Act. Is it because there are 25,000 cases pending in the High Courts? Any company donation to a political party should be in consonance with the provisions of the Companies Act. At that point of time, the Companies Act had a cap of five per cent on net profits over the last three years. At no point of time did the Manmohan Singh Committee say, 'remove the cap.' At no point of time did the Manmohan Singh Committee say that you make company donations completely unanimous. In fact, the Manmohan Singh Committee Report goes on to say that all payments must be by cheque, by which people will automatically know who has given how much money. Nowhere in this Committee Report is there any reference to a modification in the Companies Act as the Finance Minister has made us to believe.

Sir, I would take just one or two more minutes. On the 16th of August, 1961, Mr. J.R.D. Tata, the Chairman of the Tata Group writes a letter to the then Prime Minister, Shri Jawaharlal Nehru. He starts this letter by saying, "My dear

[Shri Jairam Ramesh]

Jawaharlal Nehru, because of my life-long friendship, I feel I must write to you about a decision we have recently taken in Tatas which I don't want to reach you from outside sources." This letter is a letter which says, "The TATAS are going to fund the Swatantra Party in addition to funding the Congress Party." This is a long three page letter and he says, "I am sorry to have written at such length knowing how busy you are, but I am anxious that there should be no misunderstanding in your mind as to our views and motives. Please don't have trouble to reply to this letter. I only seek your understanding." This letter was to tell the Prime Minister transparently and openly that the House of Tatas want to fund the Swatantra Party along with funding the Congress Party. It is all by cheque. The then Prime Minister writes to Mr. J.R.D. Tata two days later, "I have your letter of 16th August. Thank you for your long letter to tell me what you have decided and the reasons for it. You are completely free to help in any way you like, the Swatantra Party." This is what the Prime Minister of India wrote in the correspondence with the leading industrialist of India on company funding of political parties.

This is what we are going to end up with what we are going to approve through this Finance Bill. By removing the cap, by introducing the element of anonymity, you are going against the very spirit of corporate funding so beautifully exemplified by Mr. Tata and by Mr. Nehru, almost fifty years ago.

Sir, just two points and I am done. Everybody has said about Part-XIV. Every conceivable Act which the Government was uncomfortable with has been tampered with. Sir, I had the privilege of moving the National Green Tribunal Act in this House, seven years ago. That National Green Tribunal Act has been completely emasculated through the Finance Bill. What prevented the Government from coming with an Amendment to the National Green Tribunal Act, having the debate? They would have passed those Amendments in Lok Sabha. They may or may not have passed the Amendments in the Rajya Sabha but there would have been a debate. But, they have used the route of the Finance Bill to completely emasculate the National Green Tribunal. For appointing the Chairman of the National Green Tribunal, the then Prime Minister sent me to meet the Chief Justice of India. I called on the Chief Justice of India respecting the fact that judicial members in Tribunals must be appointed in consultation with the Judiciary. But, the basic principle has been abandoned in Part-XIV. This is not just on the National Green Tribunal Act. You take any Act, any body, as I said, which the Government has found uncomfortable with, has been tampered with through Part-XIV. I wish the amendments had been brought through normal circumstances, through procedures and a debate would have taken place. Sir, worse, this is an afterthought, this is after the Finance Bill had been introduced.

This is not as if it was there in the original Finance Bill. This is an afterthought from the 1st of February to the 24th or 25th of March. ...(*Time-bell rings*)... Sir, finally I come to Clause 56. We are going to have a debate on *Aadhaar* after this. I don't want to speak much on *Aadhaar*. But I have to congratulate the Finance Minister because he has forced me to do something which I had said I would never do, which is actually to get an *Aadhaar* number. I have to get *Aadhaar* number because now *Aadhaar* is compulsory for filing your Income Tax Returns. There are over three crore Income Tax assesseees and there are over seventeen crore PAN Cards. Now, how many of these are duplicates? How many of these are fake that you are making *Aadhaar* compulsory even for filing Tax Returns? I can do no better, Sir, than to bring to Finance Minister's attention not what I am saying, not what civil society activists are saying, not what liberals are saying but what a magazine, which is fully in consonance with the Ruling Party's philosophy, the *Swarajya* magazine, which is published out of Chennai, started by Great Mr. C. Rajagopalachari says. What is the article that has appeared in the latest issue of *Swarajya*? "*Aadhaar* overreach making it a must for PAN will leave millions vulnerable." भूपेंद्र जी, आप इसे पढ़िए। यह कोई यॉन रेस नहीं कह रहा है, कोई लिबरल नहीं कह रहा है। यह आप ही का वक्ता, 'स्वराज्य' मैगज़ीन, जो हर हफ्ते आपके समर्थन में लिखा करती है, वह कह रही है कि This is overreach of *Aadhaar*.

THE VICE-CHAIRMAN (SHRI SUKHENDU SEKHAR ROY): Please conclude because you have two more speakers from your party.

**श्री जयराम रमेश:** चुनीभाई जी, आपने सही कहा that we started *Aadhaar* but we started *Aadhaar* for ensuring better delivery of social services, for eliminating fake identities, for eliminating duplicate identities. Sir, I will have more scope to discuss this later on, but the fact is that this morning, as Mr. Digvijaya Singh pointed out, the headlines are 'how Mahendra Singh Dhoni's wife is very upset with the office of the Minister for Information Technology because Mr. Dhoni's *Aadhaar* details are all available today on the internet.' That is something we want to avoid, this is something that we want to ensure. But, I feel that by introducing *Aadhaar* in a whole set of activities unrelated to the purpose of *Aadhaar* for which *Aadhaar* was originally conceived by the Finance Minister then and the Prime Minister then has been completely lost. So, Sir, in summary, may I say that this is not a Finance Bill? This is something more than a Finance Bill. This is actually an agenda for reducing Parliament to complete irrelevance, both the Houses. This is an exercise for this. When Mr. Chidambaram was the Finance Minister, he introduced a tax called Fringe Benefits Tax and it used to be called FBT. Sir, this Finance Bill is also an FBT. It is Finance Bill terrorism. Thank you. Sir.

**श्री के. रहमान खान** (कर्णाटक): वाइस चेयरमैन सर, जो Finance Bill अरुण जेटली साहब ने सदन में present किया है, मैं समझता हूँ कि इसके author जेटली साहब नहीं हैं। इसके author और कोई हैं, क्योंकि मैंने 8 साल तक उस तरफ से जेटली साहब के विचारों को सुना है। जब कभी भी इस तरह के कानून सामने आते हैं, वे उसे शिद्दत से oppose करते हैं। मगर आज मैं देख रहा हूँ और ताज्जुब होता है, मैं details में नहीं जाऊंगा कि Section 132 क्या है, Section 133 क्या है, उसके consequences क्या हैं? ये बातें बहुत डिस्कस हुई हैं, इन्हें मैं रिपीट नहीं करूंगा।

(श्री उपसभापति महोदय पीठासीन हुए)

सर, यह लॉ draconian है। यह लॉ ऑनेस्ट सिटिज़न को डराने के लिए लाया गया है, क्योंकि इसका बैकग्राउंड है। जब इन्होंने डिमॉनेटाइज़ेशन किया, तब preparation नहीं था। इन्होंने एक डिसीज़न लिया, वह भी मैं समझता हूँ — यह कहां तक सच है, मुझे मालूम नहीं — वह भी अरुण जेटली का फैसला नहीं होगा। जब इन्होंने वह डिसीज़न लिया, तो सारे मुल्क में बहुत कन्फ्यूजन था, लोग परेशान थे, खुद गवर्नमेंट परेशान थी, कोऑर्डिनेशन नहीं था, आरबीआई से कोऑर्डिनेशन नहीं था, बैंकों से कोऑर्डिनेशन नहीं था, फाइनेंस मिनिस्ट्री और पीएमओ में कोऑर्डिनेशन नहीं था। इसका नतीजा यह हुआ कि ये तीन महीने में 80 नोटिफिकेशंस के ऊपर नोटिफिकेशंस चेंज करते गए और लोगों को कन्फ्यूज करते गए।

इसी तरह से, अब इनका डर देखिए। यह किसी चार्टर्ड एकाउंटेंट ने कहा, आप आने वाले असेसमेंट में डिक्लेयर करके 5 या 10 हजार रुपये एडवांस टैक्स दे सकते हैं। यह किसी की भी लीगल एडवाइस से ज्यादा एक नॉर्मल एडवाइस होती है। इस पर गवर्नमेंट फौरन एक्शन में आ गई कि नहीं-नहीं, हम 10 लाख नहीं, 50 हजार — जो भी डिपार्टमेंट करेगा। यह कौन-सा कानून है? It is nothing but anarchy. 50 हजार को नोटिस भेजेंगे, 25 हजार को नोटिस भेजेंगे, उसके बाद कहा गया कि ढाई लाख को नोटिस भेजेंगे। जब डिमॉनेटाइज़ेशन का दौर खत्म हुआ, तो अब सेक्शन 132 आ गया। इस कानून में पहले से search and seizure के two provisions मौजूद हैं, तो अब क्या जरूरत है कि रीज़न भी नहीं देना है? यह किसी ordinary सोच रखने वाले इंसान की समझ में आने वाली बात नहीं है। इसका मतलब यह हुआ कि आप corruption के खिलाफ नहीं, corruption के favour में हैं, क्योंकि इससे corruption बढ़ेगा। अभी दिग्विजय सिंह साहब ने भी कहा और दूसरे लोगों ने भी कहा कि इससे corruption बढ़ेगा और blackmailing होगी। इससे selective tortures होंगे। इसको selective लोगों के खिलाफ इस्तेमाल किया जाएगा और इस्तेमाल करने के लिए ही यह introduce किया गया है, यह amendment introduce किया गया है।

इसी तरह से, ये Section 132 के बाद एक अमेंडमेंट 271(j) लाए हैं, जो किसी को मालूम नहीं है। उसके अनुसार, अगर एक practising Chartered Accountant or auditor किसी income tax officer के पास जाता है और जब वह कोई mistake point out करता है, तो उसके लिए वह ₹ 10,000 का फाइन डाल सकता है। ये इधर भी threaten कर रहे हैं, उधर भी threaten कर रहे हैं। यह समझ में नहीं आता कि एक Chartered Accountant या advocate, जो Income Tax Office में जाकर किसी को रिप्रेजेंट करता है, वहां उसके documents देता है। उसमें

Income Tax Office को वही पॉवर दे दी गई है कि अगर उसने कोई mistake find out की, तो 10,000 रुपये का फाइन लगेगा। When all these professions are to be regulated, there is a regulatory mechanism. अगर कोई Chartered Accountant गलती करता है, एडवोकेट गलती करता है, तो उसकी punishment के लिए दूसरे कानूनों में प्रोविज़न है। वहां भी उसको पनिशमेंट का प्रोविज़न है। If the Chartered Accountant commits a mistake, then Income Tax Officer can write to the Institute to take disciplinary action. वह भी एक पनिशमेंट है, लेकिन यहां क्या कर रहे हैं? यहां उसको डबल पनिशमेंट दी जा रही है। During the course of assessment, if an Income Tax Officer finds out a mistake, then, what type of mistake it is, is not defined. If it is a mistake he can levy a penalty of ₹ 10,000. तो इस तरह से जो कुछ Finance Bill में किया गया है, उसके बाद तो ट्रिब्युनल की value ही नहीं रही, ट्रिब्युनल से faith ही चला गया, तो कौन ट्रिब्युनल में जाएगा? अगर ट्रिब्युनल के पास कोई power ही बाकी नहीं रह गयी है तो where are we leading to? हम एक anarchic rule की ओर जा रहे हैं, इसमें कोई hesitation नहीं है, dictatorial approach की ओर जा रहे हैं, इसमें कोई hesitation नहीं है। मुझे लगता है कि इलेक्शन की जीत से आपके सिर पर power चढ़ गयी है, आप समझते हैं कि हमें लोगों ने mandate दे दिया है, हम कुछ भी कर सकते हैं, कोई हमें पूछ नहीं सकता है — न पार्लियामेंट पूछ सकती है, न राज्य सभा पूछ सकती है, न लोक सभा पूछ सकती है, क्योंकि हमारी majority है — हम किसी भी तरह का legislation ला सकते हैं, हम कुछ भी कर सकते हैं। यानी यह एक threat है, इसमें जो अक्रियता है, मैं समझता हूँ कि selective minorities पर इसका बहुत effect होगा क्योंकि इसमें हमारी आवाज़ ही नहीं आ सकती, पहले ही आवाज़ उठाना मुश्किल है, अब तो हम आवाज़ उठा ही नहीं सकेंगे। इसका सिर्फ taxation तक मेहदूद नहीं होता है। इसलिए मेरी अरुण जेटली साहब से गुज़ारिश है - मैं उन्हें अच्छी तरह से जानता हूँ, उनकी शख्सियत ऐसी नहीं है, लेकिन क्या वे मजबूर हैं या बदल गए हैं, यह मैं कह नहीं सकता हूँ।

सर, मैं उनकी एक बात को appreciate भी करता हूँ कि बजट में वे कुछ changes लाए हैं, यानी revenue and capital. यह बहुत जरूरी था। यह Plan and Non-Plan लोगों को समझ नहीं आता था, अब उन्होंने revenue and capital किया है, लेकिन सिर्फ revenue and capital करने से तब तक इसमें कोई transparency नहीं आएगी, जब तक आप गवर्नमेंट में accrual system of accounting नहीं लाएंगे। जब आप ऐसा करेंगे, तभी transparency आएगी और वह लाना जरूरी है। गवर्नमेंट ने 20 साल पहले decision लिया कि गवर्नमेंट के accounts को accrual system में आना चाहिए, लेकिन 20 साल से bureaucracy transparency नहीं चाहती, इसलिए आज तक accrual system of accounting नहीं आया है। जब तक आप उसे नहीं लाएंगे — सिर्फ Capital revenue करने से कुछ transparency नहीं आएगी, जब तक आप accrual system of accounting को Government accounting में introduce नहीं करेंगे। तब accountability आएगी, हर bureaucrat को accountable होना पड़ेगा। मुझे खुशी है कि आपने रेलवे में accrual system शुरू किया है। अगर आप गवर्नमेंट का पूरा system बदलेंगे तो यह सब जरूरी नहीं है। इसलिए मैं अरुण जेटली साहब से दुबारा गुज़ारिश करूंगा कि वे इन provisions को वापस लें, शुक्रिया।

[श्री के. रहमान खान]

†جناب کے۔ رحمان خان (کرناٹک): وائس چیئرمین سر، جو فائننس بل ارون جیٹلی صاحب نے سدن میں پیش کیا ہے، میں سمجھتا ہوں کہ اس کے author جیٹلی صاحب نہیں ہیں۔ اس کے author اور کوئی ہیں، کیوں کہ میں نے 8 سال اس چھتر سے جیٹلی صاحب کے وچاروں کو سنا ہے۔ جب کبھی بھی اس طرح کے قانون سامنے آتے ہیں، وہ اسے شدت سے oppose کرتے ہیں۔ مگر آج میں دیکھ رہا ہوں اور تعجب ہوتا ہے، میں details میں نہیں جاؤں گا کہ سیکشن- 132 کیا ہے سیکشن- 133 کیا ہے، اس کے consequences کیا ہیں؟ یہ باتیں بہت ڈسکس ہوئی ہیں، انہیں میں دہراؤنگا نہیں -

(جناب اُپ سبھاپتی صدر نشین ہوئے)

سر، یہ لا draconian ہے۔ یہ لا انیسٹ سٹیزن کو ڈرانے کے لیے لایا گیا ہے کیوں کہ اس کا بیک گراؤنڈ ہے۔ جب انہوں نے ڈیمانڈائزیشن کیا، تب preparation نہیں تھا، انہوں نے ایک ڈیسیزن لیا، وہ بھی میں سمجھتا ہوں۔ یہ کہاں تک سچ ہے مجھے معلوم نہیں وہ بھی ارون جیٹلی کا فیصلہ ہیں ہوگا۔ جب انہوں نے وہ ڈیسیزن لیا، تو سارے ملک میں بہت کنفیوژن تھا، لوگ پریشان تھے، خود گورنمنٹ پریشان تھی، کو آرڈینیشن نہیں تھا، ار بی ائی سے کوآ آرڈینیشن نہیں تھا، بینکوں سے کو آرڈینیشن نہیں تھا، فائنانس منسٹری اور پی ایم او میں کو آرڈینیشن نہیں تھا۔ اس کا نتیجہ یہ ہوا کہ یہ تین مہینے میں اسی نوٹیفیکیشن کے اوپر نوٹیفیکیشن چینج کرتے گئے اور لوگوں کو کنفیوز کرتے گئے۔

اسی طرح سے، اب ان کا ڈر دیکھئیے۔ یہ کسی چارٹرڈ اکاؤنٹینٹ نے کہا، اپ انے والے اسیسمنٹ میں ڈکلیئر کر کے پانچ یا دس ہزار روپے ایڈوانس ٹیکس دے سکتے ہیں۔ یہ کسی کی بھی لیگل ایڈوائز سے زیادہ ایک نارمل ایڈوائز ہوتی ہے۔ اس پر گورنمنٹ فوراً ایکشن میں آگئی کہ نہیں نہیں، ہم دس لاکھ نہیں پچاس ہزار۔۔۔ جو بھی ڈیپارٹمنٹ کریگا۔ یہ کون سا قانون ہے It is nothing but anarchy پچاس ہزار کو نوٹس بھیجیں گے، پچیس ہزار کو نوٹس بھیجیں گے، اس کے بعد کہا گیا کہ

† Transliteration in Urdu script.

ڈھائی لاکھ کو نوٹس بھیجیں گے۔ جب ڈیمانڈائزیشن کا دور ختم ہوا، تو اب سیکشن 132 اگیا۔ اس قانون میں پہلے سے search and seizure کے two provisions موجود ہیں، تو اب کیا ضرورت ہے کہ ریزن بھی نہیں دینا ہے؟ یہ کسی ordinary سوچ رکھنے والے انسان کی سمجھ میں آنے والی بات نہیں ہے۔ اس کا مطلب یہ ہوا کہ اپ کرپشن کے خلاف نہیں، کرپشن کے favour میں ہیں، کیوں کہ اس سے کرپشن بڑھے گا ابھی دگ وجے سنگھ صاحب نے بھی کہا اور دوسرے لوگوں نے بھی کہا کہ اس سے کرپشن بڑھے گا اور بلیک میلنگ ہوگی۔ اس سے selective tortures ہونگے اس کو selective لوگوں کے خلاف استعمال کیا جائے گا اور استعمال کرنے کے لئے ہی یہ انٹروڈیوس کیا گیا ہے، یہ امینڈمینٹ انٹروڈیوس کیا گیا ہے۔

اسی طرح سے، یہ سیکشن 132 کے بعد ایک امینڈمینٹ (j) 271 لائے ہیں، جو کسی کو معلوم نہیں ہے۔ اس کے مطابق اگر ایک practising Chartered Accountant or auditor کسی انکم ٹیکس افسر کے پاس جاتا ہے اور جب وہ کوئی غلطی پوائنٹ اوٹ کرتے ہیں، تو اس کے لیے وہ 10,000 روپے کا فائن ڈال سکتا ہے۔ یہ ادھر بھی threaten کر رہے ہیں، ادھر بھی threaten کر رہے ہیں۔ یہ سمجھ میں نہیں آتا کہ ایک چارٹرڈ اکاؤنٹنٹ یا ایڈووکیٹ، جو انکم ٹیکس افس میں جاکر کسی کو ری پریزینٹ کرتا ہے، وہاں اس کے ڈاکیومنٹ دیتا ہے۔ اس میں انکم ٹیکس افس کو وہی پاور دے دی گئی ہے کہ اگر اس نے کوئی mistake find out کی، تو 10,000 روپے کا فائن لگے گا۔ When all these professions are to be regulated, there is a regulatory mechanism. اگر کوئی چارٹرڈ اکاؤنٹنٹ غلطی کرتا ہے، ایڈووکیٹ غلطی کرتا ہے، تو اس کی پنشنمینٹ کے لیے دوسرے قانونوں میں پروویژن ہے۔ وہاں بھی اس کو پنشنمینٹ کا پروویژن ہے۔ If the Chartered Accountant commits a mistake, then Income Tax Officer can write to the Institute to take disciplinary action. وہ بھی ایک پنشنمینٹ ہے، لیکن یہاں کیا کر رہے ہیں؟ یہاں اس کو ڈبل پنشنمینٹ دی جا رہی ہے۔

[شری کے. رهمان خان]

During the course of assessment, if an Income Tax Officer finds out a mistake, then, what type of mistake it is, is not defined. If it is a mistake he can levy a penalty of ₹ 10,000.

تو اس طرح سے جو کچھ فائننس بل میں کیا گیا ہے، اس کے بعد تو ٹریبونل کی ویلیو ہی نہیں رہی، ٹریبونل سے فیتہ ہی چلا گیا، تو کون ٹریبونل میں جائے گا؟ اگر ٹریبونل کے پاس کوئی پاور ہی باقی نہیں رہ گئی ہے تو where are we leading to? ایک anarchic rule کی اور جا رہے ہیں، اس میں کوئی hesitation، نہیں ہے dictatorial approach کی اور جا رہے ہیں، اس میں کوئی hesitation نہیں ہے۔ مجھے لگتا ہے کہ الیکشن کی جیت سے آپ کے سر پر پاور چڑھ گئی ہے، آپ سمجھتے ہیں کہ ہمیں لوگوں نے mandate دے دیا ہے، ہم کچھ بھی کر سکتے ہیں، کوئی ہمیں پوچھ نہیں سکتا ہے — نہ پارلیمنٹ پوچھ سکتی ہے، نہ راجیہ سبھا پوچھ سکتی ہے، نہ لوک سبھا پوچھ سکتی ہے، کیوں ہماری majority ہے — ہم کسی بھی طرح کا legislation لا سکتے ہیں، ہم کچھ بھی کر سکتے ہیں۔ یعنی یہ ایک threat ہے، اس میں جو اقلیت ہے، میں سمجھتا ہوں کہ selective minorities پر اس کا بہت effect ہوگا کیوں اس میں ہماری آواز ہی نہیں آ سکتی، پہلے ہی آواز اٹھانا مشکل ہے، اب تو ہم آواز اٹھا ہی نہیں سکیں گے۔ یہ صرف taxation تک محدود نہیں ہوتا ہے۔ اس لئے میری ارون جیٹلی صاحب سے گزارش ہے — میں انہیں اچھی طرح سے جانتا ہوں، ان کی شخصیت ایسی نہیں، لیکن کیا وہ مجبور ہیں یا بدل گئے ہیں، یہ میں کہہ نہیں سکتا ہوں۔ سر، میں ان کی ایک بات کو appreciate بھی کرتا ہوں کہ بجٹ میں وہ کچھ changes لائے ہیں، یعنی revenue and capital یہ بہت ضروری تھا۔ یہ Plan and Non-Plan لوگوں کو سمجھ نہیں آتا تھا، اب انہوں نے revenue and capital، کیا ہے لیکن صرف revenue and capital کرنے سے تب تک اس میں کوئی transparency نہیں آئے گی، جب تک آپ گورنمنٹ میں accrual system of accounting نہیں لائیں گے۔ جب آپ ایسا کریں گے، تبھی transparency آئے گی اور وہ لانا ضروری ہے۔ گورنمنٹ نے بیس سال پہلے decision لیا کہ گورنمنٹ کے اکاؤنٹس کو accrual system میں آنا چاہئے، لیکن بیس سال سے bureaucracy transparency، نہیں چاہتی اس لئے آج تک accrual system of accounting نہیں آیا ہے۔ جب تک آپ اسے نہیں

لائیں گے — صرف Capital revenue کرنے سے کچھ transparency، نہیں آئے گی جب تک آپ accrual system of accounting کو Government accounting میں introduce نہیں کریں گے۔ تب accountability آئے گی، ہر bureaucrat کو accountable ہونا پڑے گا۔ مجھے خوشی ہے کہ آپ نے ریلوے میں accrual system شروع کیا ہے۔ اگر آپ گورنمنٹ کا پورا سسٹم بدلیں گے تو یہ سب ضروری نہیں ہے۔ اس لئے میں ارون جیٹلی صاحب سے دوبارہ گزارش کروں گا کہ وہ ان provisions کو واپس لیں، شکریہ۔

SHRI P. BHATTACHARYA (West Bengal): Mr. Deputy Chairman, Sir, a lot of discussion has already taken place. I don't like to take much time of the House. But, at the same time, I shall have to pinpoint some of the important points. One is relating to amendment to sections 132 and 132A of IT Act. They allow the income tax official to raid the premises, in this case, not to reveal the reasons for such a raid. Sir, this is absolutely against Article 226. I don't know why any house should be raided by the Income Tax Officer. What fault I committed? I don't know. Suppose, an Indian citizen who has been submitting his return every year never receives any notice, whatsoever, from any income tax office in the last 30-40 years, but, suddenly, if somebody makes some complaint and one Income Tax Officer will come and raid his house, how is it possible? Is it not against the fundamental rights? Who has given him such authority? Why such legislation should be passed? I strongly oppose this decision of the hon. Finance Minister with regard to Section 132 and 132(a). I would like to request the Minister to withdraw it immediately. If anybody does something wrong, enough laws are there. Mr. Chidambaram is here. He was the Finance Minister. So many things happened at that time. But, he did not change this law. But why does the present Minister want to change this? If he wants to protect the informer, is it the correct way of protecting an informer? No, Sir; there will be absolute mess in our country. It cannot be accepted under any circumstances.

Another important thing, which I would like to bring to your kind notice, is with regard to income tax on agricultural income. Hon. Minister has said that income tax on agricultural income may be increased. If there has to be any tax on agricultural income, the cost of production will have to be properly assessed. But, I don't know how the cost of agricultural production will be calculated by the income tax authorities. The BJP, in its manifesto, had said that they will take care of farmers. If income tax is imposed on agricultural income, I think, our farmers will adversely be affected.

[Shri P. Bhattacharya]

This Bill is setting a dangerous precedent to cut short the legislative scrutiny. Even if the Government justifies the inclusion of such a provision by way of any convenient interpretation, it would surely be an attempt to deny the representatives of people to discuss the issues that would have deep and long-term effects on them.

All these forty Acts are being sought to be changed through the Finance Bill. Why and for what? The hon. Finance Minister says that the Finance Bill has traditionally been introduced as a tool to give effect to the financial proposals only. I would like to request the hon. Finance Minister not to do it. If you set this type of bad precedent that while passing one Bill, you will inject the provisions of other Acts also, it is not correct. So, I strongly oppose this Bill. Please do not resort to such practices that badly affect the democratic institution. If we set up this precedent, it may lead to such serious consequences that nobody would be able to control the situation. So, I would request the Minister to return this Bill to Lok Saba and not press Rajya Sabha to pass it. Thank you very much.

MR. DEPUTY CHAIRMAN: Now, Mr. Navaneethakrishnan. You have three minutes.

SHRI A. NAVANEETHAKRISHNAN (Tamil Nadu): Sir, I will conclude in one minute only.

MR. DEPUTY CHAIRMAN: One minute only! Very good. ...*(Interruptions)*.. You are a model for all others.

SHRI A. NAVANEETHAKRISHNAN: Sir, money is the sixth sense which enables you to do anything on Earth. In Tamil, Thiruvalluvar says, \* . "If there is no money, there is no place in this world. If there is no blessing of the God, there is no place in the Heaven." Subject to correction by this august body, I think wealth creation through legal means is totally absent in India. This is my humble submission. A majority of the Indians are not bothered about filing Income-Tax return, because they do not exceed the limit of ₹ 2.5 lakhs. This is the position. Of course, I must thank our hon. Finance Minister for making the Income-Tax Return Form as a single-page form. I thank him for that thank him. We are afraid of going to lawyers or auditors. So, we must get rid of the auditors. This single page form, I welcome it.

The problem is that there is no provision for funding for linking of rivers in this Bill. This is my humble submission. But, there is another view also, that linking of rivers is not possible, that it might create more environmental issues. I must also state this. The Central Government must take all the steps to provide water for agricultural

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\*Hon. Member spoke in Tamil.

purposes. Especially, in Tamil Nadu, agriculture is suffering and there are no other means of livelihood. My humble submission would be that the Central Government and the State Government must ensure means of livelihood for every citizen. The means of livelihood must be ensured. But, I think, our Government is not doing anything in that direction. Our former Finance Minister was mentioning a fact that, apart from his son, he was able to provide a sum of ₹ 5,000/- to his daughter-in-law. But, I think, he will not make any false statement, he is the finest gentleman.

MR. DEPUTY CHAIRMAN: Okay.

SHRI A. NAVANEETHAKRISHNAN: Let me complete, Sir. The daughter-in-law is a good and fortunate woman, because she is supported by an able, efficient and brilliant mother-in-law, a liberal mother-in-law, because she is a senior lawyer and is able to earn money and provide funds to her daughter-in-law. *...(Interruptions)..*

MR. DEPUTY CHAIRMAN: That has nothing to do with the Finance Bill. Sit down.

SHRI A. NAVANEETHAKRISHNAN: No, no. *...(Interruptions)..*

MR. DEPUTY CHAIRMAN: No, please. That has nothing to do with the Finance Bill.

SHRI A. NAVANEETHAKRISHNAN: Sir, every family is suffering from severe indebtedness, and there is no sufficient income. Many people are without employment. I urge this august House to take appropriate steps.

MR. DEPUTY CHAIRMAN: All right. You have taken three minutes.

SHRI A. NAVANEETHAKRISHNAN: The Government must take appropriate steps to protect the agriculture and also provide employment to the youth. Thank you.

MR. DEPUTY CHAIRMAN: Okay; thank you. Is Shri T. K. S. Elangovan there? He is absent. Okay, then, the hon. Minister.

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 a very important omission by Shri Navaneethakrishnan for the first time. He mentioned about mother-in-law but forgot mother. *...(Interruptions)...*

MR. DEPUTY CHAIRMAN: Yes, yes. He forgot 'Amma'. *...(Interruptions)..* That is in his pocket. *...(Interruptions)...*

SHRIMATI KANIMOZHI (Tamil Nadu): Sir, since Elangovan is not there, instead of him, can I speak just for a minute?

MR. DEPUTY CHAIRMAN: But you have not given the name.

SHRIMATI KANIMOZHI: Yes, Sir. But, Mr. Elangovan is not here.

MR. DEPUTY CHAIRMAN: Mr. Elangovan had given his name. In the end, I called him.

SHRIMATI KANIMOZHI: Give me just one minute, Sir.

MR. DEPUTY CHAIRMAN: To you?

SHRIMATI KANIMOZHI: Sir, can I speak for just one minute?

MR. DEPUTY CHAIRMAN: Okay. You have three minutes. Mr. Elangovan was also given three minutes. Okay.

SHRIMATI KANIMOZHI: Thank you, Sir, for giving me this opportunity.

Sir, I would like to draw the attention of this House once again to the plight of the farmers in Tamil Nadu. They have been here for nearly a month, trying to meet Ministers here and the Prime Minister. Sir, they have been requesting for a loan-waiver, and I request the Finance Minister to consider that. It is not that there has never been a loan-waiver. The Tamil Nadu Government has done it and the UPA Government has also given a loan-waiver to our farmers. Tamil Nadu is facing a drought situation. This is the worst drought in 170 years. We haven't had any rains. The Central Government also has to intervene and make sure that the Cauvery issue is settled once for all. It has been an on-going problem. There is no water for the farmers. They are in deep debts. There are so many farmers who have committed suicide. I request the Finance Minister to announce a loan-waver for the farmers and protect them and save their lives. Thank you, Sir.

MR. DEPUTY CHAIRMAN: Shri Majeed Memon. Take three minutes; only three minutes.

SHRI MAJEED MEMON (Maharashtra): Sir, I fail to understand...

MR. DEPUTY CHAIRMAN: I also fail to understand why you did not give the name in time. *...(Interruptions)...* See, I gave you three minutes. You must know that the names should be given before the commencement of the discussion. *...(Interruptions)...*

SHRI MAJEED MEMON: I had given yesterday. *...(Interruptions)...*

MR. DEPUTY CHAIRMAN: Yes, you should have given. Today only, you gave the name. *...(Interruptions)...*

SHRI MAJEED MEMON: Yesterday. ...(*Interruptions*)...

MR. DEPUTY CHAIRMAN: That is the point. Anyhow, you can take three minutes.

SHRI MAJEED MEMON: Very well, Sir.

I am obliged for even these three precious minutes.

MR. DEPUTY CHAIRMAN: Yes, take three minutes. It is fine.

SHRI MAJEED MEMON: I would thank even for these borrowed three minutes.

MR. DEPUTY CHAIRMAN: Don't thank. You start your points.

SHRI MAJEED MEMON: Sir, laws that are made are for the people to benefit. Now, jurists have been saying that we have too many laws and too little justice. Now when we enact an important Bill like the Finance Bill which is to become a law tomorrow, we have to be more cautious because it is being introduced, discussed and passed as a Money Bill, under the umbrella of Money Bill. Of course, there are various restrictions as far as this House is concerned and under the guise of Money Bill, you cannot seek the amendment to various other laws like Companies laws, Tribunal laws, etc. Therefore, it is some kind of a backdoor amendment to other laws. Sir, because of paucity of time, I am not going into details. So, my humble submission is in regard to two important provisions to which I would take exception to. First, of course, is regarding Section 132 which enhances the power of the Income Tax Officer who could go and raid even without assigning any reason. Now this is nothing but promoting 'police raj'. As a matter of fact, my friend, the learned Leader of the House, is aware, by virtue of being an advocate, that Supreme Court has, time and again, warned this encouragement of 'police raj' because it is always subject to abuse. Now, if Income Tax Officers at lower rank are given powers that without any written reason, they would enter anybody's House, this is going to be grossly abused. Now, please consider this as number one.

Number two is about Tribunals. Some of my colleagues have already stated about it. I would say that in various Tribunals, in almost every dispute, the Government is a party either by virtue of a petitioner-appellant or by virtue of a respondent. Now, if you are a party and you want to control the Tribunal in as much as its formation, its membership, its allowance system, everything, certainly you would want your man to sit as a Tribunal person so that justice would suffer because you are the justice-seeker fundamentally. Now, this is also tried to be controlled and therefore the Judiciary comes into picture. In each Tribunal wherever the appointment is to take place and wherever the service conditions of such Tribunal members are to be

[Shri Majeed Memon]

**4.00 P.M.**

governed, the High Courts of the States or the Supreme Court is always taken into concurrence. Now that has been done away with here. This is going to be disastrous. There are a number of things in the Bill, more particularly, these two provisions, where I vehemently take serious exception, and I would request the Finance Minister to reconsider these particular aspects and do the needful. I am obliged.

MR. DEPUTY CHAIRMAN: Thank you very much. Now, the hon. Finance Minister.

THE MINISTER OF FINANCE; THE MINISTER OF CORPORATE AFFAIRS; AND THE MINISTER OF DEFENCE (SHRI ARUN JAITLEY): Mr. Deputy Chairman, Sir, I am extremely grateful to a very large number of hon. Members who have participated in this discussion, which was initiated by Mr. Kapil Sibal.

Earlier, we have had a 17-18 hours discussion on the Union Budget itself, and a lot of issues which have been covered in the course of this discussion were referred to in the debate on the Budget. Therefore, I would not repeat many of the points which have been stated therein. I had said at that stage that many of the claims, which had been made about certain recent actions of the Government, were somewhat exaggerated in the analysis and comments of some of the hon. Members of the Opposition, the extent of disruption, the extent of adverse impact on the GDP, and so on. It is now increasingly becoming clearer that some of these statements were highly exaggerated. I would refer to the various points of comment and criticism, which have been made and repeated by a large number of Members, during the course of the discussion. They were based on a particular analysis that Mr. Sibal gave. I would make just a minor side-light of his speech, only to show the extent of exaggeration. He compared the present situation to the Emergency. It is quite fashionable to do that, particularly by those who were otherwise supporters of the Emergency. And then, he made a claim, and I quote, “इमरजेंसी में तो दो अहम बातें थीं, पहली बात यह थी कि उस समय मीडिया चौकत्री थी, उस समय मीडिया सरकार के खिलाफ जाती थी, यही बात सही थी, लेकिन आज मीडिया आपकी पॉकेट में है।” ...(*Interruptions*)... So, the extent of the exaggerated analysis was that during the Emergency, the media was very independent and very critical of the Government. I think, this is re-writing history at its worst. His second analysis questions the very basis, and he gave detailed statistics and figures and said that we have so many urban households, so many rural households, so many Below Poverty Line-people and so many women who cannot pay taxes. And, therefore, the net analysis was that India appears to be a tax-compliant society and everybody in India who can pay taxes is probably paying taxes. And he said he is basing this on the 2011 Census. Now, this was music to,

at least, my ears. I had mentioned in the Budget Speech that our direct tax base, the total number of people who file returns, is 3.7 crores; 99 lakhs out of these don't pay taxes, they declare an income below ₹ 2.5 lakhs; 1.95 crores declare an income less than five lakhs and so, pay marginal tax. And totally above ₹ 5 lakhs, you have 76 lakh people in different categories. The position of companies is also not very different. So, you have 76 lakh people who pay taxes who declare an income above ₹ 5 lakhs. Two crore people out of whom take international travel every year and we were told in this House, "No, you do another analysis; India is a tax compliant society." So, I am presuming now that the whole hypothesis has been built on the basis that everybody who transacts in property only pays by cheque; everybody who undertakes luxury expenditure only pays by cheque and when elections are contested entire political funding is only declared money because, by and large, India is a highly compliant society. The entire assessment and a critique of the various provisions of the Finance Bill are really based on your erroneous hypothesis that everything is fine. Therefore, it is not surprising that for ten years you didn't take any significant steps in that direction. Therefore, we want to take action which may either want to have an assault on what is the shadow economy or the parallel economy itself. Let us take this example of what everybody has commented on Section 132. Section 132, in simple, is a provision which has existed long time. All it says is that there must be a satisfaction note prepared which must give details before you can search or seize a property. So, if there is a tax search, a satisfaction note must exist. You have done some basic homework; you have reasons to believe that somebody is suspected of having undeclared income; you have received some information from some informer and there are reasons to believe which must be recorded in that note. This was always the law and this will continue to be the law. So, nobody can enter the premises and start searching without a satisfaction note. Technically, this satisfaction note gives to the Tax Authorities the source of information about tax evasion and the nature of that information. The public interest demands that that source of information and the nature of information should be protected. If this is not protected, nobody is going to give information in future. It is in the nature of a whistleblower protection that the satisfaction note cannot be made available to the target of investigation. Now, one of the court judgments seems to have indicated that the section, as it is presently framed, may require in the assessment proceedings, if the target of investigation says, "Give me a copy of the satisfaction note", to provide a copy of the satisfaction note to him. Now, the consequences of this obviously will be disastrous. After all, who are the ones who give information with regard to economic intelligence? It must be a trade union leader in the company; it may be a disgruntled accountant; it may be a dissatisfied partner. ...*(Interruptions)*...

SHRI SITARAM YECHURY (West Bengal): Why do you disclose the source? You only give the reasons. Why do you disclose the source? ...(*Interruptions*)...

SHRIMATI RENUKA CHOWDHURY (Andhra Pradesh): It has never been done that you reveal the source. ...(*Interruptions*)...

SHRI P. CHIDAMBARAM (Maharashtra): And, you have weakened the Whistleblowers Protection Act anyway. ...(*Interruptions*)...

SHRI ARUN JAITLEY: Historically, under Section 132, the 'satisfaction note' is never made available to the person who is targeted, and there is a good public interest reason for that. Now, one of the recent judgments seems to have indicated that at the stage of assessment, you may have to make this available. So, the entire amendment is that if tomorrow, a Court asks us, the Income Tax Department always gives it to the Court stating the reason for searching the person, if the Court wants to be satisfied. It is not held back from the Court. But in the tax appeal proceedings, nobody will ask for this note. This is not held back from Courts. It is a protection as far as information with regard to offences is concerned. It is in the nature of whistleblower protection. And, I am surprised that what is intended against an economic offender and to protect the whistleblower should be so made into a human rights issue, and, the manner in which the argument has been addressed as though हम emergency लगा रहे हैं। आप इसको एक human rights दृष्टि से देख रहे हैं, जबकि वह केवल economic offender के खिलाफ है और उस whistleblower की protection के लिए है और उसने क्या information दी, उसकी protection के लिए है। That is entirely the nature ...(*Interruptions*)...

SHRI KAPIL SIBAL (West Bengal): Why don't you give the reasons? ...(*Interruptions*)...

SHRI P. CHIDAMBARAM: Sir, I want the Finance Minister's answer on record because I know this debate won't end here; this will go to another forum, but I just want the hon. Members to please consider this. The Income Tax Act is of 1961. It is now 56 years that this Act has been in operation. It is nobody's case that no raids have taken place in the last 56 years; it is nobody's case that sources have not given information; it is nobody's case that reasons have not been recorded; and, it cannot be the Finance Minister's case that in specific cases, those reasons have been challenged and I am sure the Finance Minister, as a lawyer, has, on occasions, challenged those reasons and the Courts have struck down those reasons. The Commission can struck down the reasons. The Appellate Tribunal can say that this action was illegal because the reasons were either illusory, non-existent or unjustified. All that Mr. Sibal argued is that the settled law is that reasons must be given to the assessee and the assessee must have the freedom to challenge it before

an appropriate authority. Let the Finance Minister protect the source. In no case, is a source given. I have dealt with this Department. I have dealt with this subject as a lawyer. In no case, is a source given; only the reasons have to be given. If the reasons are bad, we have a right to challenge them. Let the Finance Minister say that all that he wants to protect is the source, but the reasons will be given to the assessee whenever he wants to challenge it.

SHRI ARUN JAITLEY: My answer is very specific. The reasons will be given to the Court and the Court alone. Otherwise ...*(Interruptions)*... Otherwise, even the moment the 'satisfaction note' ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Please, listen. ...*(Interruptions)*...

SHRI ARUN JAITLEY: And, historically ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Please, listen. ...*(Interruptions)*... Please, sit down.

SHRI ARUN JAITLEY: And, historically, except to the Court, the reasons have conventionally not been given to the assessee because the reasons will make it clear as to what is the source and what is the nature of economic intelligence against him. If you are going to make the information which may lead to various conclusions with regard to the nature of economic intelligence against an assessee available to him, then, certainly, this is bound to be misused, and historically, it has not been done except when the Court asks for it. When the Court asks for it, it is given; it will still be given. If the Court says that the reasons are extraneous or the reasons are mala fide, the Court is entitled to say that. That was the law; that will remain the law.

SHRI KAPIL SIBAL: Why can't the Appellate Tribunals... ...*(Interruptions)*...

SHRI SUKHENDU SEKHAR ROY (West Bengal): Sir, I have a point of order. ...*(Interruptions)*...

SHRI DEREK O'BRIEN (West Bengal): Sir, please hear the point of order. ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: If he yields... ...*(Interruptions)*...

SHRI SUKHENDU SEKHAR ROY: Sir, first of all, the 'reasons to believe' cannot be unreasonable. This is number one. ...*(Interruptions)*.. The 'reasons to believe' cannot be unreasonable, and, if the court has the power to hear an aggrieved person on this point, why the Appellate Tribunals should not hear... ...*(Interruptions)*... Sir, as it appears from the statement of the hon. Finance Minister that the Government will not consider the demand made by the Opposition parties, we stage a walkout.

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

SHRI SATISH CHANDRA MISRA (Uttar Pradesh) : Sir, the hon. Finance Minister has said that the reasons can be given to the court. Which court is he referring to? Sir, under the Income Tax Act, after the Appellate Authority, the ITAT, the matter goes to the High Court, again under reference, and, then, goes to the Supreme Court also in the same manner. It is not Article 226 which is attracted. So, if it can be given on a reference to the High Court after the ITAT, why can't it be given at the stage of the Tribunal or the Assessing Officer? Which court is the hon. Finance Minister referring to?

SHRIMATI RENUKA CHOWDHURY: The assessee has to be given this.  
...(Interruptions)...

MR. DEPUTY CHAIRMAN: Please. ...(Interruptions)...

SHRI ARUN JAITLEY: Let us now deal with what has been said in the Finance Bill with regard to cleaning the political funding.

As regards political funding, historically, we have seen a situation where we made several changes in the past, and, those changes have produced only limited results. In the Budget this year, by a primary amendment to the Income Tax Act, we have made a provision where political funding in four different manners is made permissible.

The first is that anybody can donate money to a political party by cheque. Obviously, the donor will declare it in his accounts and the political party will declare it. And, there is complete freedom both for the donor and the recipient to receive that money. This is a practice which is in vogue since the year 2001-02. Obviously, our experience has been that there has only been limited success in this area and the reason for this limited success is that the donors have conventionally been reluctant, even when political parties have been willing, to encourage it by cheque, for reason of disclosure of identity and consequences that may fall on them.

Even this was done when Mr. Vajpayee's Government was in power, when the UPA Government was in power. They created a mechanism of electoral trust so that there could be some protection of identity of the donor. That itself also saw only limited success. It has not worked. Therefore, we have now under the Income Tax Act permitted a scheme under which you can donate by cheque, in which case, your identities would be known, there will be a complete transparency and there will be clean money.

You can donate small donations in cash up to a maximum of ₹ 2,000. This was

a recommendation of the Election Commission. We have said that political parties could start online campaigns and get donations through the digital medium, which, of course, again, would have the same tax exemptions, which political donations have, and, the fourth, is on these electoral trusts. Now, Mr. Sibal's argument was that this is something that we have devised so that the ruling party stands to benefit out of this. The fact is much to the contrary. I had mentioned that our entire experience from 2001-2017 has been that while we have all along been encouraging donors to give by cheque, it has met with limited success. Therefore, in order to introduce clean money getting into politics, the whole institution of electoral bonds has been conceived. I have said that all political parties are welcome to give us suggestions. A particular bank would be notified by the Reserve Bank as the authorized bank which will issue these bonds. They can be purchased by any donor by cheque payment. So, it will be clean money. Every recognized party will need one pre-declared account, the details of which are available with the Election Commission and the total donation that it gets through these bonds will obviously be known. So, in the hands of the donor, there will be complete clean money; in the hands of the recipient, it will be clean money. There would be, to some extent, transparency that we would know how much every party has received by bonds. The banks within the limitation of their secrecy laws would know who has purchased how much. How he has chosen his party will be something which is known to him. Now, this is a scheme which we have said that we are willing to frame under the Income Tax Act, and we have invited all political parties to make suggestions. In fact, the current arrangement inherently gives a greater advantage to a ruling party in the Centre or at the State. This arrangement would also have some advantage coming to those parties which are not in power because the consequences of disclosure of identity, which the donors have been worried about, would not be visiting them in this arrangement. Therefore, this entire comment which is being made that this is being devised by you to help a ruling party, the truth is to the contrary. The ruling party has to be large-hearted to really frame a scheme ...(*Interruptions*)... under which people would be, without fear of consequences, willing to give it to somebody who is not in power. Therefore, my only appeal to my friends, particularly in the Congress Party, has been whenever such schemes have been framed in the past, they have been framed after a bipartisan consultation so that major political parties can arrive at a consensus as how the scheme is to be worked out and it can be worked out fairly. It is a first major step, not too many steps have been taken in the past, in order to cleanse the whole system of political money. Therefore, I would request them to kindly adopt a more positive approach and, therefore, make any suggestions with regard to the kind of scheme that is being suggested.

SHRI ANAND SHARMA (Himachal Pradesh): May I ask you one clarification? The fundamental question is about transparency in political funding. That is what the Finance Minister is saying. But the larger issue of comprehensive electoral reforms, which was discussed in this House the other day, also touched upon the issue of funding, State funding, and creating a transparent process. Now, the electoral reforms cannot be limited that the contribution will come down to ₹ 2000 and these bonds will be issued. Therefore, the Government could have waited to bring about comprehensive electoral reforms, purely an electoral issue. Why are you bringing it in the Finance Bill? You could have waited and brought about comprehensive reforms. That is why the questions are being raised.

SHRI ARUN JAITLEY: Anandji, in 2001, it was done in the Finance Bill, and when the Electoral Trust was brought by your Government, it was done through the Finance Bill. Therefore, there is not one, but there are two precedents in the past where electoral reforms, in order to incentivize clean money into politics, are schemes which are brought under the Finance Bill, under the Income Tax Act and then corresponding changes to other Acts are made. One of our objects also has been not to restrict the constituency of donors. I will give you an example. And I will be candid about it. Most sectors of the economy have been opened up to the FDI. You have cases, and I am sure you are aware of it, of companies registered in India, doing business in India exclusively, but because they had a foreign shareholding component, they were debarred from donating. As a result, we were restricting the constituency of donors. You know it better than me that if you restrict the constituency of donors, the temptation to go in for cash rather than official payment increases. So, as a matter of public policy for clean funding, should we restrict the constituency of donors, or, should we expand the constituency of donors? We are candid about the idea. We made the corresponding amendments to the FCRA, so that that restriction could be removed. The corresponding consequential changes under the scheme of the Income Tax Act have been brought in this time also. The object is that the constituency of donors really should be expanded. Now these are all the schemes which in 2001 and 2010-11 were brought under the Finance Bill in order to cleanse political money.

I think that the National Political Party, at least the Congress Party, should be one with us and so should other parties be to make sure how we can change the colour and complexion of money that is getting into politics.

Let me just revert back to a question Mr. Chidambaram put to me as to why it can't be challenged. You said, in the past, the experience has been that you go to the ITAT and challenge the validity of search. The decision to search is not, and has never been, an appealable order before the ITAT. It was only challenged before

the High Courts. And before the High Courts, the Government always produce the reasons. The Government, conventionally, before the Assessing Officer and the Tribunals, did not produce the satisfaction notes and had never given it to the other side. Since there are some ambiguous court rulings, it is a clarificatory amendment to the effect that if you challenge it before the High Court, it would obviously be shown to the High Court, irrespective of the proceedings in the High Court. It does not matter whether it is a reference or a writ. This issue was never an appealable order before the Tribunals. In effect, the *status quo* that existed since 1961 till today will continue, so that this ambiguity that is created by which satisfaction notes would become available to the assessee is taken care of.

There are two other points which you made and then you said, “You are expanding the network.” Why should charitable organisations be surveyed under the Income Tax Act? Well, a charitable organisation gets a registration and gets exemption to undertake charity. Isn’t the Income Tax Department entitled to see that the resources of this organisation are being used for the purpose for which exemption has been granted? Why should the Income Tax Department be debarred or the Government be debarred from seeing that a charitable organisation uses the charity only for the purposes of charity? Now let me give you two or three illustrations. And I am sure with his wide experience, Mr. Sibal would be aware of it.

SHRI KAPIL SIBAL: I have been challenging this in courts of law and you are aware what charities I am talking about. They are your political opponents *qua* who you conduct surveys and search every other day. We are fighting it in courts That is the charity you are attacking. Your own organisations, which fund you, are the charities which you have never searched.

SHRI ARUN JAITLEY: Sir, let us take illustrative cases. A charitable institution takes land from the Government. A charitable institution builds a hospital on that land. A charitable institution gets an Income Tax Exemption for running that hospital. A charitable institution gets a Customs Act Exemption on all the equipment that it imports. And, therefore, the entire valuation of the institution is based on the exemptions that it gets. Suddenly, one day, that charitable hospital converts itself into a company, starts charging lakhs of rupees from every patient and the corpus, that it has developed on the strength of those charities and exemptions, suddenly becomes its capital. Since Mr. Sibal legitimately claims that he has been appearing in a number of cases, he knows all the cases I am referring to.

SHRI KAPIL SIBAL: Your officers must know who in the Government are targeting those people. ...*(Interruptions)*... You know that. You know the persons in the Government who are targeting those people, who are fighting for their very existence.

SHRI ARUN JAITLEY: You see it is not a Government. ...*(Interruptions)*... Irrespective of who is in Government, the reality is that almost every hospital in Delhi, which got land like this and created an institution like this, is today a corporate hospital. So, should the Income Tax Act say that because you were originally a charitable organisation, I will shut my eyes because I have no power and this entire money and corpus...*(Interruptions)*...

SHRI K. RAHMAN KHAN (Karnataka): You have power. ...*(Interruptions)*... You can assess it. The charitable trust has to file returns and if they have transferred it, you can easily assess them for what they have done. Where is the question of survey or raid? ...*(Interruptions)*...

SHRI ARUN JAITLEY: Rahman Khan *Saheb*, if somebody is violating the law, let him be surveyed. Why should we sympathise with him? Somebody is allotted a land, let us assume, for a religious purpose. He builds commercial buildings on it. Should the Income Tax Act say that I am not going to look at it?

SHRI K. RAHMAN KHAN: You can look at it. ...*(Interruptions)*...

SHRI ARUN JAITLEY: Then, I am certainly entitled to survey it. ...*(Interruptions)*...

SHRI K. RAHMAN KHAN: But, we are objecting to the provision that you have brought in. ...*(Interruptions)*... The existing provision gives ample power to you. You yourself admitted that the provision in Section 132 exists. It gives ample power. Why is this brought in? That is all we are objecting to.

SHRI ARUN JAITLEY: Sir, something was made out of the fact that at the time of search, there is a provision now for provisional attachment. At the time of search, conventionally, you can take possession of the entire assets that you suspected to be illegally held. Now, instead of confiscating everything, you can pass a prohibitory order of attachment saying that we are leaving it with you but don't sell it in the meanwhile. Now, why should such a provision be considered unfair? When the assessment takes place, if it is a fair acquisition of wealth, it will be released. So, all we are doing is, instead of confiscating it there and then and taking it away, we are provisionally attaching it by a prohibitory order. That's all. Don't sell it till assessment proceedings are over. ...*(Interruptions)*...

Sir, a lot of arguments has been made with regard to the tribunals. Now, in each of these amendments to the corresponding Acts, what is the position? Let us know the situation today under which we are living. We have different legislations under which either a regulator has been created or an appellate authority of the regulator has been created or a tribunal has been created. Some of these appointments are made, in the case of executive regulators, etc., by the Government; and wherever

Judges, etc. are appointed, they are made in consultation with the Chief Justice of India. This is the provision almost in every Act. Today, the harsh reality is that you have a number of these regulators and tribunals, many of which have inadequate work. You have seven Inter-State River Tribunals. The average tenure of each one of them is to be calculated in decades, not in months or years. After one hearing, the next date will be fixed after two months. An office is created, staff is created, residences are given, salaries are given. What is wrong if the Government says that let us have one River Water Tribunal? ...*(Interruptions)*... There will be one River Water Tribunal which will meet on a continuous basis and all the river water disputes will go there. You are actually reducing Government's expenditure. You are making sure that the body has work. There are now regulators with some work which may be inadequate and, therefore, two or three regulations can be done by one regulator. You have the Appellate Authority of the Ports, you have the Appellate Authority of the Airports. Is there enough work to keep one institution to create offices, to create residences, to create an entire permanent establishment? Therefore, who appoints? If these are judges, the law remains the same, the parent Act remains the same, the appointments are made by the Chief Justice in consultation with them. The number has expanded to such an extent that in some tribunals, despite the best effort of even the successive Chief Justices, we are not able to get judges. Bodies are lying vacant because alternative modes of earnings are far more attractive, and with arbitrations and so on, public service is no longer an attractive mode. I am in receipt of letters where I am told that I have asked all the eligible people, nobody is interested in joining. I, actually, received this letter. It is because in public service you all make a sacrifice. In any form of private vocation, you can earn more and, therefore, people have made a choice. So, if the Government takes a policy decision by just one common amendment which says that the appointments will be made in consultation with Chief Justice if you are judges, the executive appointments will be made in that manner, Satishji, we are not reducing the age because the age has to be actually kept now at 70 for a judge so that the number of people available to us are not there. ...*(Interruptions)*...

SHRI SATISH CHANDRA MISRA: Some of them are 79 and they are still. ...*(Interruptions)*...

SHRI ARUN JAITLEY: Therefore, all this hue and cry is. ...*(Interruptions)*...

SHRI KAPIL SIBAL: When I read through the amendments in this regard, there was no provision saying that you will make these appointments in consultation with the Chief Justice. Please make that statement so that that is assured. ...*(Interruptions)*... Make that statement that the Chairman will be appointed. ...*(Interruptions)*...

SHRI ARUN JAITLEY: If it is judges, be rest assured.....(*Interruptions*)...

SHRI KAPIL SIBAL: Retired judge also! ...(*Interruptions*)...

SHRI ARUN JAITLEY: Retired judge also. ...(*Interruptions*)...

SHRI KAPIL SIBAL: That it will be in consultation with the Chief Justice. ...(*Interruptions*)...

SHRI ARUN JAITLEY: It will be in consultation with the Chief Justice. ...(*Interruptions*)...

SHRI KAPIL SIBAL: Great. Thank you. ...(*Interruptions*)...

SHRI ARUN JAITLEY: The Law Minister is here. I think, he reaffirms it. ...(*Interruptions*)...

SHRI KAPIL SIBAL: It was not reflected in the amendments. ...(*Interruptions*)...

SHRI ARUN JAITLEY: No, no. ...(*Interruptions*)... I have no doubt on that. ...(*Interruptions*)...

SHRI KAPIL SIBAL: All right. Very good. ...(*Interruptions*)...

SHRI ARUN JAITLEY: It will be provided in the Rules. ...(*Interruptions*)...

SHRI JAIRAM RAMESH: It is not clear that the judicial appointments will be made in consultation with the judiciary. ...(*Interruptions*)...

SHRI ARUN JAITLEY: Judicial appointments, Mr. Jairam, will be made in consultation with the judiciary. ...(*Interruptions*)... I have no doubts on that. ...(*Interruptions*)...

SHRI JAIRAM RAMESH: Okay; fine. ...(*Interruptions*)...

SHRI TAPAN KUMAR SEN: I understood that some of the tribunals do not have adequate work. ...(*Interruptions*)...

SHRI JAIRAM RAMESH: Sir, since it is not there in the Act, what is the Finance Minister doing about it ? ...(*Interruptions*)...

SHRI ARUN JAITLEY: The Rules will provide them. ...(*Interruptions*)...

MR. DEPUTY CHAIRMAN: Yes, yes. ...(*Interruptions*)... It is an assurance. ...(*Interruptions*)...

SHRI TAPAN KUMAR SEN: I understood that some of the tribunals are not having adequate work, and so, you are amalgamating them and you have made

certain things. But there are some tribunals which are overloaded, rather pendency is abnormal. You have merged PF Appellate Tribunal with the Industrial Disputes Act Tribunal. Both are overloaded and in both the Tribunals, pendency of cases is to tune of 10,000 or like that. What is the argument of doing that? ...(Interruptions)...

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

SHRI ARUN JAITLEY: If you bring such cases to notice, you can have additional Benches created. The object is one related to governance. Today, instead of creating a body, which has very little work, is it not better from the point of view of governance to get the same body to administer two or three, if there is inadequate work, where housing, offices, etc. have to be made available? It is a huge pressure as far as expenditure is concerned.

SHRI TAPAN KUMAR SEN: In these two cases, not too little work, rather they are over-loaded. ...(Interruptions)...

SHRI ARUN JAITLEY: That is, wherever you have a problem, we will, certainly, have it looked into. ...(Interruptions)...

MR. DEPUTY CHAIRMAN: No, no. ...(Interruptions)... He already said the additional Benches can be created. ...(Interruptions)... Now, proceed.

SHRI ARUN JAITLEY: Sir, Mr. Sibal made a comment with regard to *Aadhaar*. As far as legislation is concerned, that itself makes it clear in Section 7. As far as benefits are concerned, for the benefits, you can produce an *Aadhaar* card and if you don't have one, you can produce any other proof of identity.

THE MINISTER OF LAW AND JUSTICE; AND THE MINISTER OF ELECTRONICS AND INFORMATION TECHNOLOGY (SHRI RAVI SHANKAR PRASAD): And, apply for *Aadhaar* also.

SHRI ARUN JAITLEY: And, simultaneously apply for *Aadhaar*. Fortunately, the scheme is successful, almost 98 per cent of the adults have gone in for it and I am sure, this will continue to improve. He was right on one count—let me tell him—that some of us, at some stage, had doubts. Immediately, when this Government was formed, the hon. Prime Minister organized a presentation and I was also present. I put across those doubts—some of which had been raised even by your colleagues when you were in Government—and they were answered adequately and we were candid enough to say that we accept that it was a great initiative and we expand this initiative. We accepted that. I have no hesitation in this. But as far as tax evasion is concerned, the present Bill says, either give your *Aadhaar* number or give proof of the fact that you applied for it, that is all, in your tax assessment so that the

[Shri Arun Jaitley]

possibility of a person committing tax frauds, filing through different pan cards, all that can be eliminated. Why should we not allow this technology which was created in larger public interest to be utilized for this particular purpose? Sir, these are broadly some of the main points as far as the taxation proposals are concerned. I may only say this that while encouraging more and more people to join the tax net, the lowest slab we have reduced to 5 per cent and the idea is that more people should feel attracted enough to join.

SHRI P. CHIDAMBARAM: Sir, the Finance Minister may kindly yield. He is moving on to another subject. We are grateful that you have acknowledged that *Aadhaar* was the initiative of the previous Government and you have expanded it. The question is, one, the purpose of *Aadhaar*. *Aadhaar* was an instrument to extend services and benefits, especially, subsidies. *Aadhaar* was never intended to be tagged to income tax returns and bank accounts. But if your Government has taken a decision to tag it to income tax accounts and bank accounts, so be it. I accept it, for the time being, that maybe there are some benefits by asking it to be tagged to income tax accounts and bank accounts. The larger question, that is being raised, and I think you should answer it, how will you protect the privacy of transactions in bank accounts? How will you protect the privacy of facts, material in the income tax returns? The Pentagon has been hacked, and five hundred million accounts have been hacked by somebody sitting in some country of Europe. What is the guarantee that you have the technology to prevent hacking of bank accounts, hacking of income tax accounts through the *Aadhaar* number? The complaint of Mr. Mahendra Singh Dhoni's wife is that her *Aadhaar* number is being made public. Now, if *Aadhaar* numbers are available to a large number of authorities, what is the guarantee that using the *Aadhaar* number route, these accounts will not be hacked and the privacy that is required to be maintained by these accounts will not be breached? That is the question.

SHRI ARUN JAITLEY: I think the Pentagon got hacked even without the *Aadhaar* being there. ...(Interruptions)... So, the hacking doesn't take place because of *Aadhaar*. ...(Interruptions)...

SHRI ANAND SHARMA: Sir, what is this? ...(Interruptions)...

SHRI DIGVIJAYA SINGH: Sir, we didn't expect it from him. ...(Interruptions)... Sir, kindly look at this. ...(Interruptions)...

SHRI P. CHIDAMBARAM: Sir, I appeal to the Finance Minister not to trivialize the question. ...(Interruptions)... I asked him a serious question and I request him to

seriously answer it. Let him not caricature my question. If you don't want to answer my question, then, say, "I don't want to answer." Don't caricature it, don't trivialize it.

SHRI ARUN JAITLEY: It is a serious answer. If the firewalls can be broken and hacking can take place, then, hacking will take place anywhere. That is not a ground that hacking takes place only because *Aadhaar* is there. ...(Interruptions)...

SHRI DIGVIJAYA SINGH: You are making it easier. ...(Interruptions)... This is making it easier. ...(Interruptions)...

MR. DEPUTY CHAIRMAN: Okay. ...(Interruptions)... Please. ...(Interruptions)... No, no. He is not yielding. ...(Interruptions)... He is not yielding. Sit down. ...(Interruptions)... Mr. Bhattacharya, please sit down. ...(Interruptions)...

SHRI ARUN JAITLEY: Mr. Chidambaram, let us assume ...(Interruptions)...

MR. DEPUTY CHAIRMAN: He is not yielding. ...(Interruptions)...

SHRI P. CHIDAMBARAM: I am not attributing motives to the Government. I am asking as to how they will prevent it.

SHRI ARUN JAITLEY: Therefore, let us assume, there is no *Aadhaar*, but some information which is contained in some network gets hacked or gets leaked. That is because of the technology you use there and technology, itself, can be broken into. Therefore, the fact that technologies can be broken into, there is never an argument which is given saying, don't have technology. Therefore, the answer is that your firewalls, that you have built around such a structure, must be strong enough. The *Aadhaar* legislation has some provisions with regard to this. Now, don't compare it with what happened yesterday to Mr. Dhoni because this was the case where some individual miscondacted himself for the craze of a selfie or a photograph. And he has been blacklisted for ten years. It was an immature behavior of the person who went there. The fact is that, therefore, have a better technology. The idea, therefore, not to use technology or to go in for only obsolete method of collection of documents, is not the answer. ...(Interruptions)...

SHRI SITARAM YECHURY: Sir, I really want to know from the hon. Finance Minister that there has been a report of a particular college giving out the names and list of the students who won scholarship with their *Aadhaar* numbers. The Government may be unaware. I am not saying that the Government is involved in it. What I am saying is: What is the protection? What is the protection? If anybody is making public the *Aadhaar* number of somebody else, is there any law to prevent it? What is the protection?

SHRI ARUN JAITLEY: It comes in the *Aadhaar* legislation itself. ...(Interruptions)... For making it public, he can be prosecuted. These are provisions in the *Aadhaar* legislation itself.

SHRI SITARAM YECHURY: That is already there. In spite of that, Sir, I am asking. And I think that is what the sentiment from there also is. What is the protection? ...(Interruptions)... What is the protection? ...(Interruptions)...

MR. DEPUTY CHAIRMAN: He is not yielding. ...(Interruptions)...

SHRI JAIRAM RAMESH: About linking of *Aadhaar* with the PAN number, what I want to ask the Leader of the House is: Can you take us into confidence as to what is your broad estimate of the fake or duplicate PAN numbers in the 17 crore universe that you are dealing with? Because this must have been at the back of your mind to introduce *Aadhaar*. In fact, *Aadhaar* was optional in 2012. You have made it compulsory. You have made it compulsory now, so I want to know how serious is the fake or duplicate PAN card problem, which has forced you into this? This is the straight factual question I am asking you. ...(Interruptions)...

MR. DEPUTY CHAIRMAN: That is okay. That is enough.

SHRI ARUN JAITLEY: Let me clarify. Technology always is a learning experience. If you recollect, when the UPA Government brought the *Aadhaar* legislation, the legislation, itself, only dealt with the manner in which the cards are going to be issued. The law was never finally passed, but that was the draft law. What do you do with that *Aadhaar* card? The legislation did not mention that. As we learn from the benefit of that technology and the strength of that technology, can it be used to make sure that benefits are not misused? Can we make it for direct benefit transfer? Can we use it for detecting any form of tax misrepresentation, or, frauds? Now these are all areas where we are now expanding into. I share the concern of the hon. Members and that is why there is a provision in the Act that privacy norms must be maintained, and it can't be made public. So, if anybody in the list of successful candidates makes *Aadhaar* number public, then, he is guilty of the violation of that particular Act. But the fact that somebody in Ranchi, or, somewhere else has violated it, let us not discredit the technology, as a whole, itself.

Sir, my final point is: we have reduced the first slab in order to make sure that there is an incentive for more people to join. We tried to encourage the MSME sector. We have also tried to encourage the housing sector in certain areas of investment. We are also trying to discourage cash transactions to the extent that is possible. These are various provisions which we have brought in. I would urge this hon. House, therefore, to support these provisions as far as the Finance Bill is concerned. Thank you very much, Sir. That is all I have to say.

MR. DEPUTY CHAIRMAN: Thank you very much. ...*(Interruptions)*...

SHRI D. RAJA (Tamil Nadu): In the morning, you have assured us.

MR. DEPUTY CHAIRMAN: What assurances? ...*(Interruptions)*... I allowed you to raise it. You have raised it.

SHRI SITARAM YECHURY: You said that when the Finance Bill is taken up it will be answered.

MR. DEPUTY CHAIRMAN: It is up to the Finance Minister. I allowed you to raise it. ...*(Interruptions)*... Shrimati Kanimozhi has raised it. ...*(Interruptions)*... It is up to the Finance Minister to reply to that matter or not. I can't force him. It is up to him. ...*(Interruptions)*... No, Shri Navaneethakrishnan. Mr. Raja you have already raised it. ...*(Interruptions)*... Mr. Navaneethakrishnan, what is your problem?

SHRI A. NAVANEETHAKRISHNAN: Sir, we are not compelling. I know that it is a very difficult one. But we want to raise it.

MR. DEPUTY CHAIRMAN: What do you want to say? What is the problem? I have already allowed you.

SHRI A. NAVANEETHAKRISHNAN: Sir, now the Tamil Nadu Government wants that the Central Government that loans provided by the banks to the farmers of Tamil Nadu must be waived by the hon. Finance Minister. This is my humble request. ...*(Interruptions)*... It is also the request of the Tamil Nadu Government ...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: Shrimati Kanimozhi, you have raised it. You spoke about it. The Finance Minister knows it. I need not ask him. If he wants, he would reply. ...*(Interruptions)*... Mr. Raja, you have already raised it. There is no need for you to raise it again. After the reply, I have to put the Finance Bill to vote. ...*(Interruptions)*... What do you want? ...*(Interruptions)*...

SHRI D. RAJA: Sir, I have two questions. Number one, the Finance Bill gives loan waiver to starters for three consecutive years. I am asking the Finance Minister whether he will consider to give loan waiver to the farmers. Number two,

MR. DEPUTY CHAIRMAN: You have already raised it.

SHRI D. RAJA: The Finance Minister spoke about political funding, and cleansing of politics.

MR. DEPUTY CHAIRMAN: He has already replied to it.

**5.00 P.M.**

SHRI D. RAJA: No. I am asking, I am not a lawyer like him. I am not a lawyer like the former Finance Minister, Mr. P. Chidambaram. I am a political activist, I am telling the Finance Minister that corporate funding is the fountainhead of corruption. Will the Government consider banning corporate funding?

SHRI TIRUCHI SIVA (Tamil Nadu): The Finance Minister says that the NDRF can't be sanctioned without the advice of the high level committee. Sir, I would request the hon. Finance Minister to consider my request. Sir, the Accelerated Irrigation Benefit Programme, AIBP, lies within his jurisdiction. They can extend loan assistance to the State Governments. The State Governments are not able to provide the irrigation facilities. This is number one. Secondly, I would request the hon. Finance Minister to immediately advise the insurance companies to disburse all the ...*(Interruptions)*...

SHRI DIGVIJAYA SINGH: Sir, you said that the hon. Finance Minister would respond. He is not responding. The hon. Finance Minister has not responded to the matter raised by Shri Sharad Pawar...*(Interruptions)*...

MR. DEPUTY CHAIRMAN: The hon. Finance Minister knows that Shri Sharad Pawar has raised the matter.

SHRI DIGVIJAYA SINGH: Let him assure the House that he will reply to the matter raised by Shri Sharad Pawar...*(Interruptions)*....

MR. DEPUTY CHAIRMAN: That is up to him.

Now, the question is:

“That the Bill to give effect to the financial proposals of the Central Government for the financial year 2017-18, as passed by Lok Sabha, be taken into consideration.”

*The motion was adopted.*

MR. DEPUTY CHAIRMAN: We shall now take up clause-by-clause consideration of the Bill. In Clause 2, there are two Amendments (Nos. 13 and 14) by Shri Vivek Gupta. Shri Vivek Gupta is absent. So, it is not moved.

*Clause 2 was added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 3, there is one Amendment (No.15) by Shri Vivek Gupta. Shri Vivek Gupta is absent. So, it is not moved.

*Clause 3 was added to the Bill.*

*Clauses 4 to 28 were added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 29, there is one Amendment (No. 1) by Dr. T. Subbarami Reddy. Dr. Reddy, are you moving your amendment?

DR. T. SUBBARAMI REDDY (Andhra Pradesh): Before taking a decision, let me speak. My Amendment to Clause 29 is, stamp duty, value of trust or society. The Government says that this position will not apply to trust created or established solely for the benefit of relative or individual. I have a simple amendment. I said, it should be, in the case of exclusive benefit of the individual or relative. I am bringing it to the notice of the hon. Minister.

MR. DEPUTY CHAIRMAN: So, are you moving your Amendment?

DR. T. SUBBARAMI REDDY: No; I am not moving the Amendment.

MR. DEPUTY CHAIRMAN: Amendment not moved.

*Clause 29 was added to the Bill.*

*Clauses 30 to 46 were added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 47, there is one Amendment (No. 16) by Shri Vivek Gupta. Shri Vivek Gupta is absent. Amendment is not moved.

*Clause 47 was added to the Bill.*

*Clauses 48 and 49 were added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 50, there is one Amendment (No. 18) by Shri Sukhendu Sekhar Roy. He is absent. Amendment is not moved.

*Clause 50 was added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 51, there are two Amendments. Amendment (No.8) by Shri Digvijaya Singh. Mr. Digvijaya Singh, are you moving your Amendment?

#### CLAUSE 51 – AMENDMENT OF SECTION 132A

SHRI DIGVIJAYA SINGH: I am moving my Amendment, Sir, and I would like to say a few words on it. I move:

- (8) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 26, Clause 51 be *deleted*."

[Shri Digvijaya Singh]

Although we listened patiently to a brilliant speech by the hon. Finance Minister, we all know that he has an art of creating a spin. One of the finest spin doctors today in this country is Mr. Arun Jaitley.

MR. DEPUTY CHAIRMAN: Speak about your Amendment.

SHRI DIGVIJAYA SINGH: Sir, I have to explain why I am moving the Amendment.

MR. DEPUTY CHAIRMAN: Is it about spin? ...(*Interruptions*)...

SHRI DIGVIJAYA SINGH: Section 132A denies the right of the assessee to ask for an explanation as to why he is being raided or why he is being searched. He has been denied the right to know the reason. Who is the authority which has been empowered? In the next Section, you come to know. It is down to the level of Assistant Commissioner. If you see the Income-Tax Department, the kind of corruption that is there is huge and extortion is also going on. Therefore, Sir, I strongly request the hon. Finance Minister and the House that this draconian provision of Amendment of Section 132A be deleted.

MR. DEPUTY CHAIRMAN: There is another Amendment (No.17) by Shri Vivek Gupta; he is absent. Therefore, I now put the Amendment (No.8) moved by Shri Digvijaya Singh to vote. The question is:

- (8) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely;-

"That at page 26, Clause 51 be *deleted*."

SHRI DIGVIJAYA SINGH: Sir, Division.

The House divided.

MR. DEPUTY CHAIRMAN: Ayes: 86

Noes: 56

**AYES — 86**

Aga, Ms. Anu

Ali, Shri Munquad

Anand Sharma, Shri

Ansari, Shri Ali Anwar

Antony, Shri A. K.  
Ashok Siddharth, Shri  
Azad, Shri Ghulam Nabi  
Babbar, Shri Raj  
Bajwa, Shri Partap Singh  
Balmuchu, Dr. Pradeep Kumar  
Banerjee, Shri Ritabrata  
Batra, Shri Shadi Lal  
Bharathi, Shri R. S.  
Bhattacharya, Shri P.  
Biswal, Shri Ranjib  
Bora, Shri Ripun  
Budania, Shri Narendra  
Chavan, Shrimati Vandana  
Chidambaram, Shri P.  
Chowdhury, Shrimati Renuka  
Dalwai, Shri Husain  
Dullo, Shri Shamsher Singh  
Dwivedi, Shri Janardan  
Elangovan, Shri T. K. S.  
Fernandes, Shri Oscar  
Gowda, Prof. M. V. Rajeev  
Gupta, Shri Prem Chand  
Hariprasad, Shri B. K.  
Harivansh, Shri  
Hashmi, Shri Parvez  
Kalita, Shri Bhubaneswar  
Kanimozhi, Shrimati  
Khan, Shri Javed Ali  
Khan, Shri K. Rahman

Khan, Shri Mohd. Ali  
Kujur, Shri Santiuse  
Mahra, Shri Mahendra Singh  
Misra, Shri Satish Chandra  
Mistry, Shri Madhusudan  
Nagar, Shri Surendra Singh  
Nanda, Shri Kiranmay  
Narayanan, Shri C. P.  
Nishad, Shri Vishambhar Prasad  
Patel, Shri Ahmed  
Patil, Shrimati Rajani  
Perween, Shrimati Kahkashan  
Punia, Shri P. L.  
Ragesh, Shri K. K.  
Raja, Shri D.  
Rajaram, Shri  
Ramamurthy, Shri K. C.  
Ramesh, Shri Jairam  
Rangarajan, Shri T. K.  
Rao, Dr. K. V. P. Ramachandra  
Rapolu, Shri Ananda Bhaskar  
Ravi, Shri Vayalar  
Reddy, Dr. T. Subbarami  
Sahani, Dr. Anil Kumar  
Selja, Kumari  
Sen, Shri Tapan Kumar  
Seth, Shri Sanjay  
Shekhar, Shri Neeraj  
Shukla, Shri Rajeev  
Sibal, Shri Kapil

Singh, Shri Digvijaya  
Singh, Dr. Manmohan  
Singh, Shri Veer  
Singhvi, Dr. Abhishek Manu  
Sinh, Dr. Sanjay  
Siva, Shri Tiruchi  
Somaprasad, Shri K.  
Soni, Shrimati Ambika  
Tamta, Shri Pradeep  
Tankha, Shri Vivek K.  
Thakur, Shri Ram Nath  
Thakur, Shrimati Viplove  
Tiwari, Shri Alok  
Tiwari, Shri Pramod  
Tlau, Shri Ronald Sapa  
Tulsi, Shri K. T. S.  
Verma, Shrimati Chhaya  
Verma, Shri Ravi Prakash  
Vora, Shri Motilal  
Yadav, Prof. Ram Gopal  
Yadav, Ch. Sukhram Singh  
Yechury, Shri Sitaram

**NOES — 56**

Chandrasekhar, Shri Rajeev  
Chhatrapati, Shri Sambhaji  
Chowdary, Shri Y. S.  
Dasgupta, Shri Swapan  
Desai, Shri Anil  
Dhindsa, Sardar Sukhdev Singh  
Dudi, Shri Ram Narain

Dungarpur, Shri Harshvardhan Singh

Ganesan, Shri La.

Ganguly, Shrimati Roopa

Gehlot, Shri Thaawar Chand

Goel, Shri Vijay

Gohel, Shri Chunibhai Kanjibhai

Goyal, Shri Piyush

Gujral, Shri Naresh

Irani, Shrimati Smriti Zubin

Jain, Shri Meghraj

Jaitley, Shri Arun

Jangde, Dr. Bhushan Lal

Jatiya, Dr. Satyanarayan

Javadekar, Shri Prakash

Jha, Shri Prabhat

Judev, Shri Ranvijay Singh

Kore, Dr. Prabhakar

Mahatme, Dr. Vikas

Malik, Shri Shwait

Nadda, Shri Jagat Prakash

Naidu, Shri M. Venkaiah

Naqvi, Shri Mukhtar Abbas

Netam, Shri Ram Vichar

Nirmala Sitharaman, Shrimati

Panchariya, Shri Narayan Lal

Pandya, Shri Dilipbhai

Patil, Shri Basawaraj

Poddar, Shri Mahesh

Prabhu, Shri Suresh

Pradhan, Shri Dharmendra

Prasad, Shri Ravi Shankar  
Ramesh, Shri C. M.  
Rangasayee Ramakrishna, Shri  
Reddy, Shri V. Vijayasai  
Sable, Shri Amar Shankar  
Sahasrabuddhe, Dr. Vinay P.  
Sancheti, Shri Ajay  
Singh, Chaudhary Birender  
Singh, Shri Gopal Narayan  
Sinha, Shri R. K.  
Subhash Chandra, Dr.  
Suresh Gopi, Shri  
Swamy, Dr. Subramanian  
Thakur, Dr. C. P.  
Tundiya, Mahant Shambhuprasadji  
Vadodia, Shri Lal Sinh  
Vegad, Shri Shankarbhai N.  
Verma, Shri Ramkumar  
Yadav, Shri Bhupender

*The Amendment (No. 8) was adopted.*

*Clause 51, with amendment recommended, was added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 52, there is one Amendment (No. 9) by Shri Digvijaya Singh. Are you moving?

#### CLAUSE 52 – AMENDMENT OF SECTION 133

SHRI DIGVIJAYA SINGH: Sir, I want to move my Amendment because it is giving unbridled power even to the level of Assistant Commissioners. Earlier, this was confined to the level of Commissioner and Principal Commissioner, and, similarly, in proviso 2, it has been given to Joint Directors, Deputy Directors and Directors. So, the kind of corruption that is there इन्कम टैक्स ब्यूरोक्रेसी में जिस तरह का भ्रष्टाचार है, उसमें आपने कमिश्नर से हटा कर असिस्टेंट कमिश्नर को इतना अधिकार दे दिया है और जांच करने के लिए वे कोई किसी के प्रति जवाबदार नहीं होंगे। इसलिए, माननीय उपसभापति महोदय,

[Shri Digvijaya Singh]

मेरा पूरे सदन से यह अनुरोध है और विशेषकर भारतीय जनता पार्टी के उन सभी टैक्स-पेयर्स की तरफ से, कि वे इस draconian provisions का विरोध करें। Sir, I move:

- (9) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

“That at page 27, Clause 52 be *deleted*.”

MR. DEPUTY CHAIRMAN: I now put the Amendment (No. 9) moved by Shri Digvijaya Singh to vote. The question is:

- (9) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

“That at page 27, Clause 52 be *deleted*.”

SHRI DIGVIJAYA SINGH: Sir, I want Division.

*The House divided.*

MR. DEPUTY CHAIRMAN: Ayes: 86

Noes: 56

**AYES — 86**

Aga, Ms. Anu

Ali, Shri Munquad

Anand Sharma, Shri

Ansari, Shri Ali Anwar

Antony, Shri A. K.

Ashok Siddharth, Shri

Azad, Shri Ghulam Nabi

Babbar, Shri Raj

Bajwa, Shri Partap Singh

Balmuchu, Dr. Pradeep Kumar

Banerjee, Shri Ritabrata

Batra, Shri Shadi Lal

Bharathi, Shri R. S.  
Bhattacharya, Shri P.  
Biswal, Shri Ranjib  
Bora, Shri Ripun  
Budania, Shri Narendra  
Chavan, Shrimati Vandana  
Chidambaram, Shri P.  
Chowdhury, Shrimati Renuka  
Dalwai, Shri Husain  
Dullo, Shri Shamsher Singh  
Dwivedi, Shri Janardan  
Elangovan, Shri T. K. S.  
Fernandes, Shri Oscar  
Gowda, Prof. M. V. Rajeev  
Gupta, Shri Prem Chand  
Hariprasad, Shri B. K.  
Harivansh, Shri  
Hashmi, Shri Parvez  
Kalita, Shri Bhubaneswar  
Kanimozhi, Shrimati  
Khan, Shri Javed Ali  
Khan, Shri K. Rahman  
Khan, Shri Mohd. Ali  
Kujur, Shri Santiuse  
Mahra, Shri Mahendra Singh  
Misra, Shri Satish Chandra  
Mistry, Shri Madhusudan  
Nagar, Shri Surendra Singh  
Nanda, Shri Kiranmay  
Narayanan, Shri C. P.

Nishad, Shri Vishambhar Prasad

Patel, Shri Ahmed

Patil, Shrimati Rajani

Perween, Shrimati Kahkashan

Punia, Shri P. L.

Ragesh, Shri K. K.

Raja, Shri D.

Rajaram, Shri

Ramamurthy, Shri K. C.

Ramesh, Shri Jairam

Rangarajan, Shri T. K.

Rao, Dr. K. V. P. Ramachandra

Rapolu, Shri Ananda Bhaskar

Ravi, Shri Vayalar

Reddy, Dr. T. Subbarami

Sahani, Dr. Anil Kumar

Selja, Kumari

Sen, Shri Tapan Kumar

Seth, Shri Sanjay

Shekhar, Shri Neeraj

Shukla, Shri Rajeev

Sibal, Shri Kapil

Singh, Shri Digvijaya

Singh, Dr. Manmohan

Singh, Shri Veer

Singhvi, Dr. Abhishek Manu

Sinh, Dr. Sanjay

Siva, Shri Tiruchi

Somaprasad, Shri K.

Soni, Shrimati Ambika

Tamta, Shri Pradeep  
Tankha, Shri Vivek K.  
Thakur, Shri Ram Nath  
Thakur, Shrimati Viplove  
Tiwari, Shri Alok  
Tiwari, Shri Pramod  
Tlau, Shri Ronald Sapa  
Tulsi, Shri K. T. S.  
Verma, Shrimati Chhaya  
Verma, Shri Ravi Prakash  
Vora, Shri Motilal  
Yadav, Prof. Ram Gopal  
Yadav, Ch. Sukhram Singh  
Yechury, Shri Sitaram

**NOES — 56**

Chandrasekhar, Shri Rajeev  
Chhatrapati, Shri Sambhaji  
Chowdary, Shri Y. S.  
Dasgupta, Shri Swapan  
Desai, Shri Anil  
Dhindsa, Sardar Sukhdev Singh  
Dudi, Shri Ram Narain  
Dungarpur, Shri Harshvardhan Singh  
Ganesan, Shri La.  
Ganguly, Shrimati Roopa  
Gehlot, Shri Thaawar Chand  
Goel, Shri Vijay  
Gohel, Shri Chunibhai Kanjibhai  
Goyal, Shri Piyush  
Gujral, Shri Naresh

Irani, Shrimati Smriti Zubin  
Jain, Shri Meghraj  
Jaitley, Shri Arun  
Jangde, Dr. Bhushan Lal  
Jatiya, Dr. Satyanarayan  
Javadekar, Shri Prakash  
Jha, Shri Prabhat  
Judev, Shri Ranvijay Singh  
Kore, Dr. Prabhakar  
Mahatme, Dr. Vikas  
Malik, Shri Shwait  
Nadda, Shri Jagat Prakash  
Naidu, Shri M. Venkaiah  
Naqvi, Shri Mukhtar Abbas  
Netam, Shri Ram Vihar  
Nirmala Sitharaman, Shrimati  
Panchariya, Shri Narayan Lal  
Pandya, Shri Dilipbhai  
Patil, Shri Basawaraj  
Poddar, Shri Mahesh  
Prabhu, Shri Suresh  
Pradhan, Shri Dharmendra  
Prasad, Shri Ravi Shankar  
Ramesh, Shri C. M.  
Rangasayee Ramakrishna, Shri  
Reddy, Shri V. Vijayasai  
Sable, Shri Amar Shankar  
Sahasrabuddhe, Dr. Vinay P.  
Sancheti, Shri Ajay  
Singh, Chaudhary Birender

Singh, Shri Gopal Narayan  
Sinha, Shri R. K.  
Subhash Chandra, Dr.  
Suresh Gopi, Shri  
Swamy, Dr. Subramanian  
Thakur, Dr. C. P.  
Tundiya, Mahant Shambhuprasadji  
Vadodia, Shri Lal Sinh  
Vegad, Shri Shankarbhai N.  
Verma, Shri Ramkumar  
Yadav, Shri Bhupender

*The Amendment (No. 9) was adopted.*

*Clause 52, with amendment recommended, was added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 53, there is one Amendment (No. 10) by Shri Digvijaya Singh. Are you moving?

CLAUSE 53 – AMENDMENT OF SECTION 133A

SHRI DIGVIJAYA SINGH: Sir, I am moving it because अभी पूरे कानून में इस प्रकार की व्यवस्था है कि यदि कोई भी चैरिटेबल संस्था है, उसकी जांच-पड़ताल करके कार्यवाही की जा सकती है, लेकिन उस पर दबाव डाल कर, जब से यह सरकार आई है, चैरिटेबल ऑर्गेनाइजेशंस, एनजीओज़ के खिलाफ एक प्रकार का अभियान चलाया हुआ है, एफसीआरए क्लीयरेन्स समाप्त किए जा रहे हैं और इस प्रकार का दबाव डालने के लिए यह प्रावधान किया गया है, इसलिए इसे समाप्त किया जाना चाहिए। ...**(व्यवधान)**... Sir, I move:—

- (10) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

“That at page 27, Clause 53 be *deleted*.”

MR. DEPUTY CHAIRMAN: I now put the Amendment (No.10) moved by Shri Digvijaya Singh to vote. The question is:—

- (10) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

“That at page 27, Clause 53 be *deleted*.”

SHRI DIGVIJAYA SINGH: Sir, I want Division.

*The House divided.*

MR. DEPUTY CHAIRMAN: Ayes: 86

Noes: 56

**AYES — 86**

Aga, Ms. Anu

Ali, Shri Munquad

Anand Sharma, Shri

Ansari, Shri Ali Anwar

Antony, Shri A. K.

Ashok Siddharth, Shri

Azad, Shri Ghulam Nabi

Babbar, Shri Raj

Bajwa, Shri Partap Singh

Balmuchu, Dr. Pradeep Kumar

Banerjee, Shri Ritabrata

Batra, Shri Shadi Lal

Bharathi, Shri R. S.

Bhattacharya, Shri P.

Biswal, Shri Ranjib

Bora, Shri Ripun

Budania, Shri Narendra

Chavan, Shrimati Vandana

Chidambaram, Shri P.

Chowdhury, Shrimati Renuka

Dalwai, Shri Husain

Dullo, Shri Shamsher Singh

Dwivedi, Shri Janardan

Elangovan, Shri T. K. S.

Fernandes, Shri Oscar  
Gowda, Prof. M. V. Rajeev  
Gupta, Shri Prem Chand  
Hariprasad, Shri B. K.  
Harivansh, Shri  
Hashmi, Shri Parvez  
Kalita, Shri Bhubaneswar  
Kanimozhi, Shrimati  
Khan, Shri Javed Ali  
Khan, Shri K. Rahman  
Khan, Shri Mohd. Ali  
Kujur, Shri Santiuse  
Mahra, Shri Mahendra Singh  
Misra, Shri Satish Chandra  
Mistry, Shri Madhusudan  
Nagar, Shri Surendra Singh  
Nanda, Shri Kiranmay  
Narayanan, Shri C. P.  
Nishad, Shri Vishambhar Prasad  
Patel, Shri Ahmed  
Patil, Shrimati Rajani  
Perween, Shrimati Kahkashan  
Punia, Shri P. L.  
Ragesh, Shri K. K.  
Raja, Shri D.  
Rajaram, Shri  
Ramamurthy, Shri K. C.  
Ramesh, Shri Jairam  
Rangarajan, Shri T. K.

Rao, Dr. K. V. P. Ramachandra

Rapolu, Shri Ananda Bhaskar

Ravi, Shri Vayalar

Reddy, Dr. T. Subbarami

Sahani, Dr. Anil Kumar

Selja, Kumari

Sen, Shri Tapan Kumar

Seth, Shri Sanjay

Shekhar, Shri Neeraj

Shukla, Shri Rajeev

Sibal, Shri Kapil

Singh, Shri Digvijaya

Singh, Dr. Manmohan

Singh, Shri Veer

Singhvi, Dr. Abhishek Manu

Sinh, Dr. Sanjay

Siva, Shri Tiruchi

Somaprasad, Shri K.

Soni, Shrimati Ambika

Tamta, Shri Pradeep

Tankha, Shri Vivek K.

Thakur, Shri Ram Nath

Thakur, Shrimati Viplove

Tiwari, Shri Alok

Tiwari, Shri Pramod

Tlau, Shri Ronald Sapa

Tulsi, Shri K. T. S.

Verma, Shrimati Chhaya

Verma, Shri Ravi Prakash

Vora, Shri Motilal

Yadav, Prof. Ram Gopal

Yadav, Ch. Sukhram Singh

Yechury, Shri Sitaram

**NOES — 56**

Chandrasekhar, Shri Rajeev

Chhatrapati, Shri Sambhaji

Chowdary, Shri Y. S.

Dasgupta, Shri Swapan

Desai, Shri Anil

Dhindsa, Sardar Sukhdev Singh

Dudi, Shri Ram Narain

Dungarpur, Shri Harshvardhan Singh

Ganesan, Shri La.

Ganguly, Shrimati Roopa

Gehlot, Shri Thaawar Chand

Goel, Shri Vijay

Gohel, Shri Chunibhai Kanjibhai

Goyal, Shri Piyush

Gujral, Shri Naresh

Irani, Shrimati Smriti Zubin

Jain, Shri Meghraj

Jaitley, Shri Arun

Jangde, Dr. Bhushan Lal

Jatiya, Dr. Satyanarayan

Javadekar, Shri Prakash

Jha, Shri Prabhat

Judev, Shri Ranvijay Singh

Kore, Dr. Prabhakar

Mahatme, Dr. Vikas  
Malik, Shri Shwait  
Nadda, Shri Jagat Prakash  
Naidu, Shri M. Venkaiah  
Naqvi, Shri Mukhtar Abbas  
Netam, Shri Ram Vichar  
Nirmala Sitharaman, Shrimati  
Panchariya, Shri Narayan Lal  
Pandya, Shri Dilipbhai  
Patil, Shri Basawaraj  
Poddar, Shri Mahesh  
Prabhu, Shri Suresh  
Pradhan, Shri Dharmendra  
Prasad, Shri Ravi Shankar  
Ramesh, Shri C. M.  
Rangasayee Ramakrishna, Shri  
Reddy, Shri V. Vijayasai  
Sable, Shri Amar Shankar  
Sahasrabuddhe, Dr. Vinay P.  
Sancheti, Shri Ajay  
Singh, Chaudhary Birender  
Singh, Shri Gopal Narayan  
Sinha, Shri R. K.  
Subhash Chandra, Dr.  
Suresh Gopi, Shri  
Swamy, Dr. Subramanian  
Thakur, Dr. C. P.  
Tundiya, Mahant Shambhuprasadji  
Vadodia, Shri Lal Sinh

Vegad, Shri Shankarbhai N.

Verma, Shri Ramkumar

Yadav, Shri Bhupender

*The Amendment (No. 10) was adopted.*

*Clause 53, with amendment recommended, was added to the Bill.*

*Clauses 54 and 55 were added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 56, there are two Amendments (Nos. 2 and 3) by Dr. T. Subbarami Reddy. Are you moving?

CLAUSE 56 — INSERTION OF NEW SECTION 139AA;  
QUOTING OF *Aadhaar* NUMBER

DR. T. SUBBARAMI REDDY (Andhra Pradesh): Sir, I just want to say a few words before moving my Amendments.

I have submitted notice for these two Amendments which are similar in nature. I am proposing the date of making *Aadhaar* Card compulsory from 1st December, 2017, instead of 1st July, 2017. The idea is that the income tax assesses should be given sufficient time for linking their *Aadhaar* Cards while filing their returns. Sir, even the Supreme Court has said that it should not be made mandatory. However, the Government is making it. You are, now, making it compulsory from Financial Year 2016-17. So, I am moving my amendments.

Sir, I move:

- (2) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 27, line 43, *for* the figures and words "1st day of July, 2017" the figures and words "1st day of December, 2017" be *substituted*."

- (3) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 28, line 6, *for* the figures and words "1st day of July, 2017" the figures and words "1st day of December, 2017" be *substituted*."

MR. DEPUTY CHAIRMAN: I now put the Amendments (Nos. 2 and 3) moved by Dr. Reddy to vote.

*The Amendments (Nos. 2 and 3) were negatived.*

*Clause 56 was added to the Bill.*

*Clauses 57 to 153 were added to the Bill.*

MR. DEPUTY CHAIRMAN: In Clause 154, there are two Amendments (Nos. 11 and 12) by Shri Sitaram Yechury. Are you moving, Mr. Yechury?

CLAUSE 154 — AMENDMENT OF SECTION 182

SHRI SITARAM YECHURY: Sir, I am moving the Amendments, and I explained the reason when I spoke earlier. I think, through these provisions in the Finance Bill, amendments to the Companies Act, actually, opens the flood gates for political corruption of the highest order. Sir, neither is there any restriction on the amount of money that companies pay to political parties nor do we know which are the political parties that are beneficiaries of such donations. And, this will pave the way for a very large number of *benami* shell companies to be set up which can be used to launder money and black money can be converted into white money and go in as legal donations to political parties. This will open the flood gates for political donations which were hitherto unknown in our country. Already, we are facing the menace of role of money power distorting our democratic processes in our elections. Now, if you allow it, I think, this process will multiply, exponentially, and that will destroy the democratic choices before the people. That is why I am moving the Amendments.

So, I move:

- (11) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 52, line 34, *after* the word "section", the words "which shall not be above 7.5 per cent of net profit of the last three financial years," be *inserted*."

- (12) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 52, *after* line 40, the following proviso be *inserted*, namely:—  
Provided further that there shall be a requirement for a company to disclose the names of the political parties to which contributions have been made by it".

MR. DEPUTY CHAIRMAN: Are you pressing for division?

SHRI SITARAM YECHURY: Sir, I want division.

MR. DEPUTY CHAIRMAN: I now put the Amendments (No. 11 and 12) moved by Shri Yechury to vote. The question is:

(11) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 52, line 34, *after* the word "section", the words "which shall not be above 7.5 per cent of net profit of the last three financial years," be *inserted*."

(12) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 52, *after* line 40, the following proviso be *inserted*, namely:—  
Provided further that there shall be a requirement for a company to disclose the names of the political parties to which contributions have been made by it".

*The House divided.*

MR. DEPUTY CHAIRMAN: Ayes: 86

Noes: 56

**AYES — 86**

Aga, Ms. Anu

Ali, Shri Munquad

Anand Sharma, Shri

Ansari, Shri Ali Anwar

Antony, Shri A. K.

Ashok Siddharth, Shri

Azad, Shri Ghulam Nabi

Babbar, Shri Raj

Bajwa, Shri Partap Singh

Balmuchu, Dr. Pradeep Kumar

Banerjee, Shri Ritabrata  
Batra, Shri Shadi Lal  
Bharathi, Shri R. S.  
Bhattacharya, Shri P.  
Biswal, Shri Ranjib  
Bora, Shri Ripun  
Budania, Shri Narendra  
Chavan, Shrimati Vandana  
Chidambaram, Shri P.  
Chowdhury, Shrimati Renuka  
Dalwai, Shri Husain  
Dullo, Shri Shamsher Singh  
Dwivedi, Shri Janardan  
Elangovan, Shri T. K. S.  
Fernandes, Shri Oscar  
Gowda, Prof. M. V. Rajeev  
Gupta, Shri Prem Chand  
Hariprasad, Shri B. K.  
Harivansh, Shri  
Hashmi, Shri Parvez  
Kalita, Shri Bhubaneswar  
Kanimozhi, Shrimati  
Khan, Shri Javed Ali  
Khan, Shri K. Rahman  
Khan, Shri Mohd. Ali  
Kujur, Shri Santiuse  
Mahra, Shri Mahendra Singh  
Misra, Shri Satish Chandra  
Mistry, Shri Madhusudan

Nagar, Shri Surendra Singh  
Nanda, Shri Kiranmay  
Narayanan, Shri C. P.  
Nishad, Shri Vishambhar Prasad  
Patel, Shri Ahmed  
Patil, Shrimati Rajani  
Perween, Shrimati Kahkashan  
Punia, Shri P. L.  
Ragesh, Shri K. K.  
Raja, Shri D.  
Rajaram, Shri  
Ramamurthy, Shri K. C.  
Ramesh, Shri Jairam  
Rangarajan, Shri T. K.  
Rao, Dr. K. V. P. Ramachandra  
Rapolu, Shri Ananda Bhaskar  
Ravi, Shri Vayalar  
Reddy, Dr. T. Subbarami  
Sahani, Dr. Anil Kumar  
Selja, Kumari  
Sen, Shri Tapan Kumar  
Seth, Shri Sanjay  
Shekhar, Shri Neeraj  
Shukla, Shri Rajeev  
Sibal, Shri Kapil  
Singh, Shri Digvijaya  
Singh, Dr. Manmohan  
Singh, Shri Veer  
Singhvi, Dr. Abhishek Manu

Sinh, Dr. Sanjay  
Siva, Shri Tiruchi  
Somaprasad, Shri K.  
Soni, Shrimati Ambika  
Tamta, Shri Pradeep  
Tankha, Shri Vivek K.  
Thakur, Shri Ram Nath  
Thakur, Shrimati Viplove  
Tiwari, Shri Alok  
Tiwari, Shri Pramod  
Tlau, Shri Ronald Sapa  
Tulsi, Shri K. T. S.  
Verma, Shrimati Chhaya  
Verma, Shri Ravi Prakash  
Vora, Shri Motilal  
Yadav, Prof. Ram Gopal  
Yadav, Ch. Sukhram Singh  
Yechury, Shri Sitaram

**NOES — 56**

Chandrasekhar, Shri Rajeev  
Chhatrapati, Shri Sambhaji  
Chowdary, Shri Y. S.  
Dasgupta, Shri Swapan  
Desai, Shri Anil  
Dhindsa, Sardar Sukhdev Singh  
Dudi, Shri Ram Narain  
Dungarpur, Shri Harshvardhan Singh  
Ganesan, Shri La.  
Ganguly, Shrimati Roopa

Gehlot, Shri Thaawar Chand

Goel, Shri Vijay

Gohel, Shri Chunibhai Kanjibhai

Goyal, Shri Piyush

Gujral, Shri Naresh

Irani, Shrimati Smriti Zubin

Jain, Shri Meghraj

Jaitley, Shri Arun

Jangde, Dr. Bhushan Lal

Jatiya, Dr. Satyanarayan

Javadekar, Shri Prakash

Jha, Shri Prabhat

Judev, Shri Ranvijay Singh

Kore, Dr. Prabhakar

Mahatme, Dr. Vikas

Malik, Shri Shwait

Nadda, Shri Jagat Prakash

Naidu, Shri M. Venkaiah

Naqvi, Shri Mukhtar Abbas

Netam, Shri Ram Vichar

Nirmala Sitharaman, Shrimati

Panchariya, Shri Narayan Lal

Pandya, Shri Dilipbhai

Patil, Shri Basawaraj

Poddar, Shri Mahesh

Prabhu, Shri Suresh

Pradhan, Shri Dharmendra

Prasad, Shri Ravi Shankar

Ramesh, Shri C. M.

Rangasayee Ramakrishna, Shri

Reddy, Shri V. Vijayasai

Sable, Shri Amar Shankar

Sahasrabuddhe, Dr. Vinay P.

Sancheti, Shri Ajay

Singh, Chaudhary Birender

Singh, Shri Gopal Narayan

Sinha, Shri R. K.

Subhash Chandra, Dr.

Suresh Gopi, Shri

Swamy, Dr. Subramanian

Thakur, Dr. C. P.

Tundiya, Mahant Shambhuprasadji

Vadodia, Shri Lal Sinh

Vegad, Shri Shankarbhai N.

Verma, Shri Ramkumar

Yadav, Shri Bhupender

*The Amendments (Nos. 11 and 12) were adopted.*

*Clause 154, with amendments recommended, was added to the Bill.*

*Clauses 155 to 159 were added to the Bill.*

MR. DEPUTY CHAIRMAN: Now, we shall take up the First Schedule. There are four Amendments (Nos. 4 to 7) by Dr. T. Subbarami Reddy. Are you moving?

#### THE FIRST SCHEDULE

DR. T. SUBBARAMI REDDY: Sir, so far as the fourth Amendment is concerned, the rate of income tax in case of individual assesses has been fixed at 20 per cent tax on the income exceeding rupees five lakhs. I propose that this rate be fixed at 15 per cent for individual assesses.

My fifth Amendment is for individual assesses where the total income exceeds rupees ten lakhs. The rate of income tax here has been levied at the rate of 30 per cent. Through my Amendment, I propose that it should be reduced to 20 per cent.

My sixth Amendment is for the benefit of senior citizens. It has been proposed that if the income of a senior citizen exceeds rupees five lakhs, he will have to pay the income tax at the rate of 20 per cent. Through my Amendment, I am suggesting that it should be brought down to 15 per cent.

My seventh Amendment pertains to that category of senior citizens whose income exceeds rupees ten lakhs. The Government here wants to levy income tax at the rate of 30 per cent. I propose that it should be reduced to 20 per cent.

If the NDA Government claims to be a welfare-oriented Government, why does it not give more concessions to the senior citizens?

So, I move:

- (4) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 67, line 14, *for* the figure and words "20 per cent", the figure and words "15 per cent" be *substituted*."

- (5) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 67, line 16, *for* the figure and words "30 per cent", the figure and words "20 per cent" be *substituted*."

- (6) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 67, line 24, *for* the figure and words "20 per cent", the figure and words "15 per cent" be *substituted*."

- (7) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Finance Bill, 2017, as passed by Lok Sabha, namely:—

"That at page 67, line 26, *for* the figure and words "30 per cent", the figure and words "20 per cent" be *substituted*."

MR. DEPUTY CHAIRMAN: I now put the Amendment (Nos. 4 to 7) moved by Dr. Reddy to vote.

*The Amendments (Nos. 4 to 7) were negatived.*

*The First Schedule was added to the Bill.*

*The Second to Ninth Schedules were added to the Bill.*

MR. DEPUTY CHAIRMAN: Now, I take up Clause 1, the Enacting Formula and the Title.

SHRI JAIRAM RAMESH: Sir, there is a slight error in the Ninth Schedule. I want to bring this to the notice of the hon. Finance Minister. It should not read as Section 180; it should read as Section 185. It is a typographical error.

SHRI ARUN JAITLEY: It will be done.

MR. DEPUTY CHAIRMAN: Okay. Now, I put Clause 1, the Enacting Formula and the Title to vote.

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

SHRI ARUN JAITLEY: Sir I move:

That the Bill, with amendments recommended, be returned.

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

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#### **RE. DEMAND TO DISCUSS THE ISSUE OF Aadhaar**

MR. DEPUTY CHAIRMAN: Okay. Now lobbies may be cleared. Now, the Appropriation (Railways) Bill. What is the position? ...*(Interruptions)*.. Only two have spoken!

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

MR. DEPUTY CHAIRMAN: Yes, I will tell you about Aadhaar. ...*(Interruptions)*... Hon. Members, either be seated in the House or go out. Don't stand like this.

SHRI JAIRAM RAMESH: Sir, what about the Short Duration Discussion?

MR. DEPUTY CHAIRMAN: Yes, I am coming to you. In the meeting of Leaders of Parties in the morning, it was suggested that we would take up the Appropriation (Railways) Bill now. After disposing it of, we will take up Aadhaar, that is, tomorrow. Mr. Minister, what do you say?

THE MINISTER OF STATE OF THE MINISTRY OF MINORITY AFFAIRS; AND THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (SHRI MUKHTAR ABBAS NAQVI): Yes, maybe.

MR. DEPUTY CHAIRMAN: The Government also agrees to that. There is no problem.