

**GOVERNMENT BILL****The Direct Tax Vivad Se Vishwas Bill, 2020**

THE VICE-CHAIRMAN (SHRI TIRUCHI SIVA): Now, we take up the Direct Tax Vivad Se Vishwas Bill, 2020.

[उपसभाध्यक्ष (डा. सत्यनारायण जटिया) पीठासीन हुए]

THE MINISTER OF FINANCE; AND THE MINISTER OF CORPORATE AFFAIRS (SHRIMATI NIRMALA SITHARAMAN): Sir, with your permission, I move:

"That the Bill to provide for resolution of disputed tax and for matters connected therewith or incidental thereto, as passed by Lok Sabha, be taken into consideration."

Sir, there was an announcement made in the Budget that since there are presently a large number of income tax appeals pending in various courts, at various levels of adjudication, whether it is at the level of Commissioner of Appeal or at the level of Income Tax Appellate Tribunal or at the High Court and the Supreme Court level,— people have spent years waiting for the resolution of these disputes and a lot of money is spent both by the Government and also the parties who have gone to the courts — with the intention of settling these disputes and also from the experience that we have had in having offered for a Sabka Vishwas Scheme for the indirect taxes, understanding the response that we have received for the indirect tax dispute resolution that we had offered after the July Budget, we thought we should come up with a scheme through which for the direct taxes also, tax assesses are given the relief by settling their disputes. That is where this Vivad Se Vishwas Bill has come up. Just to give you a data to understand the dimensions about which we are talking here, as of 30th November, 2019, 4,83,000 cases or appeals are pending at various levels and the tax arrears are to the tune of ₹9.32 lakh crores. So, we wanted to make sure that the Government can come up with a scheme through which long-pending disputes can be settled as per a formula without any discretion, and that option be given to all the taxpayers. That is where this Bill has been drafted and has come to the House. We presented it in the Lok Sabha. It has got passed there and we wanted it to be considered by the Rajya Sabha. Thank you.

The question was proposed.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): The motion is moved.  
Now, Prof. Rajeev Gowda.

PROF. M. V. RAJEEV GOWDA (Karnataka): Mr. Vice-Chairman, Sir, in theory, the Vivad Se Vishwas Bill aims to achieve certain good goals. It wants to reduce the number of pending tax disputes; it wants to enable the Government to increase its revenues; and, certainly, it will help taxpayers get on with their business without being diverted by tax litigation cases. Along with other actions that the Government has taken, changing the limits before they can go to appeal, etc., these all are aimed at reducing litigation. But, frankly, Sir, if you want to reduce litigation, you should not look at the destination, what happens in the courts, you should look at the origin, and the origin of the problem lies in the way the tax administration is functioning and how the law has got more complicated over time. Further, there is a tremendous discretion given to IT authorities and the use or misuse of their discretion is what is resulting in litigation, and so this is an example of a Band-Aid solution to a large problem that is festering. Your reports indicate that there are various kinds of appeals pending before various traditional forums, before the Commissioner of IT Appeals, about 62,000 cases; before the Income Tax Appellate Tribunal, 10,000 cases; before the Dispute Resolution Panel, a couple of hundreds of cases; in the High Courts, there are nearly 7,000 cases, and in the Supreme Court, there are about 427 cases. All of these add up to a figure which is a little below the 9 lakh crores, that the Minister just mentioned.

However, I will not dispute that. But I am basically raising this point. Sir, this is all the theory. In practice, what does this Bill do? Frankly, it sets up very, very perverse incentives; it has very significant flaws and ultimately demonstrates the bankruptcy of this Government's approach to the economy.

Let me explain, Sir. First of all, this is a hastily brought about piece of legislation. Normally, such schemes would have been part of the Finance Bill. That has been the practice in the past. But, clearly, this Bill was not prepared at the time the Finance Bill was prepared and my impression is that the Bill that came out at the time of the Budget and what is now in front of us is materially different. So, there is some significant, very, very quick and hasty action that is going on. Sir, this is all action that is being taken in haste to plug the extraordinary fiscal deficit because the economy has been sinking

and the Government is not able to raise revenues in traditional ways. Sir, the other part of this haste is the fact that 31st March is the date by which all these disputants have to agree to go ahead and settle under the Vivad se Vishwas Bill. Sir, that is about two weeks from today. We still have to get the President's assent, etc. The rules are yet to be framed. In such a situation, how do you expect people to be able to go out there and make a considered decision based on what has actually come out of Parliament? In the middle of all this, the Central Board of Direct Taxes has come out with a very detailed circular about more than two weeks ago. Sir, how can the Central Board of Direct Taxes issue a circular on a Bill that has not yet become an Act, and, in that case, is it a breach of privilege of Parliament? That is one of the questions that I would want to ask you. I would urge the Minister and the Government to extend this unconditional cut-off, at least, till June 30th, so that there is some amount of time for people who are disputants to actually consider what emanates from both Houses and then take a very, very reasonable set of actions.

Sir, after all this activity, we will not even be addressing the root causes of litigation because these are all just one-time settlements and the actual issues in law which have caused these disputes, those are not being resolved. There is nothing that is being set as a precedent at the end of this process which will ensure that litigation will not occur as a result of this law.

Sir, another major concern that I think a large number of taxpayers are concerned about is about tax terrorism. There are very, very high impractical tax collection targets and collection-based incentives which are given to the tax officials and that is actually putting pressure to go out there and file case across the board whether a case is reasonable or not, and that is something that continues under this Bill as we see it. The Scheme essentially is taking all those tax officers who file possibly frivolous cases and giving them a chance to escape. They essentially get a clean chit because their frivolous activity which has resulted in litigation is now just going to be resolved through settlement.

Sir, in Karnataka, we had the very, very tragic case of the entrepreneur behind Cafe Coffee Day, VG Siddhartha, who committed suicide, and in his note, his tragic suicide note, he said that that was a result of harassment by income tax authorities. So, this is something that is really damaging the economy of India and certainly has taken a very, very high toll in the State which the Finance Minister and I both represent.

[Prof. M.V. Rajeev Gowda]

Sir, in spite of all these concerns about tax terrorism, what we have is a circular issued by the CBDT to officers which basically sets a target of 100 per cent compliance under the Vivad se Vishwas Scheme, and, on top of this, it says that the performance of officers in meeting this target will be used in their Annual Performance Appraisals and in determining their future postings. If you are going to put a gun to the heads of income tax officers, they are going to, in turn, point their gun at taxpayers. This is a matter of grave concern, and I urge the Finance Minister to change the ethos of tax collection because there are large numbers of people who want to adhere to the rules and principles of the tax system, and what you are doing through these kinds of measures is really vitiating the atmosphere substantially.

Sir, the other point is that the expectation on the part of the Minister and the Government is extremely optimistic. The Standing Committee on Finance and the Comptroller and Auditor General, both, estimated that the amount of taxes that are due, which would be recovered, is just one to two per cent, while the rest, according to them, is superficial. ...(Time-bell rings)... Sir, I have been told I had 14 minutes.

SHRI JAIRAM RAMESH: Sir, he is the only speaker. ...*(Interruptions)*...

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATTIYA): No, no. The Total time of your Party is 13 minutes and eight minutes have already been consumed.

प्रो. एम.वी. राजीव गौडा: सर, कृपया मुझे दो मिनट का समय और दीजिए, मैं अपनी बात को समाप्त करूंगा। ...*(Interruptions)*... Sir, I was told one; that is why. ...*(Interruptions)*...

Sir, let me refer to another statistics. Eighty-five per cent of direct tax appeals are filed by the IT Department itself, but the Department's success, at the highest, is 20 per cent. So, why would people want to settle if they have a better chance at litigation? Further, this basically says, 'all or nothing'.

Even if there are some cases which are worth pursuing, you are basically saying, 'don't pursue that; just settle it here and get on with life.' Sir, it is my impression that the Finance Minister talked about the Sabka Vishwas scheme. There, only small tax payers formed the bulk of people who actually went out and settled. A large number of cases, which involve large tax payers, were not settled. So, overall, when you create these kinds of programmes, you are sending a signal to the tax payers and creating something called a moral hazard. They know that we will fight and then, tomorrow or



the day after, the Government would come up with a law like this which would allow them to settle in one shot. This creates an inequality. People who have filed cases 20 years ago, people who have filed cases one year ago or had cases filed against them, all get away with just paying this 30 per cent or something like that, and ensuring that all the interests and penalties are waived. That is actually an incentive for further litigation. That is the moral hazard that is created.

Sir, the bigger problem here is that during demonetization we warned that this is a 'fair and lovely' scheme that is basically converting black to white. That is exactly what is going on here. All of those people who were targeted because of the money that they illegally deposited are also going to get away with just the 30 per cent tax and that is the end of the story! So, what happened to the Government's desire to go after black money and its roots? That is not clear at all. Finally, Sir, the ambit of the Bill covers 'direct taxes'. What about wealth tax and gift tax? It is not at all clear whether those are also under the ambit of the Bill. Overall, all I can say is, unfortunately, this is just one more of the Government's desperate attempts to increase its poor direct tax collections. As per the Budget numbers, in terms of estimates, they expect a growth target of 18.3 per cent personal income tax collection while the actual tax collection between March and December last year was only 5.1 per cent. So, these are all examples of the Government's inability to do its basic job. Therefore, it is with a great amount of sadness that I say, okay, go ahead with this, but, unfortunately, this does not reflect well on the Government or the state of the economy.

SHRI ASHWINI VAISHNAW (Odisha): Thank you, hon. Vice-Chairman, Sir, for this opportunity to speak on this very important Bill. I would lay down the overall context as to how this Vivad se Vishwas scheme came about. It is a bit of a tongue twister. एक ही sentence में 'विवाद' भी बोलना है और 'विश्वास' भी बोलना है - मुझसे इस तरह से नहीं बोला जाता है, मैं इसको 'वी टू वी' बोलूंगा - 'विवाद टू विश्वास', यानी 'वी टू वी'।

तो यह 'वी टू वी' स्कीम क्यों आयी? इस स्कीम का पूरा context मैं आपके सामने प्रस्तुत करना चाहूंगा। पिछले 6 वर्षों में सरकार ने प्रधान मंत्री नरेन्द्र मोदी जी के नेतृत्व में एक consistent और well thought through income tax reforms की स्कीम की प्रक्रिया की शुरुआत है। इसके 6 elements हैं, tax burden को reduce करना। Overall, step by step इस tax burden को reduce किया गया है।

[Prof. M.V. Rajeev Gowda]

दूसरा है, tax base को broaden करना, widen करना। जिस तरह से steps लिए जा रहे हैं, simplification किए जा रहे हैं, उनसे tax base भी broaden हो रहा है।

तीसरा बहुत important element है, litigation को reduce करना, कम करना। Litigation में सबकी energy नष्ट होती है, उसका कोई फायदा नहीं होता है, उसके लिए कई steps लिए गए। मैं इसी step पर, litigation point पर आगे विस्तार से बोलूंगा।

इसमें fourth है - टैक्स लॉज़ को simplify करना। कई सारे स्टेप्स लिए गए हैं, जिनमें टैक्स लॉज़ को simplify किया जा रहा है, लोगों को option दिया जा रहा है और एक systematic way में आगे बढ़ाया जा रहा है।

Fifth है - proses का automation. आज आपको बहुत सारे processes में immediately पता चल जाता है कि आपका टैक्स बर्डन कितना है। इसमें कैल्कुलेशन ईज़ी हो गई है।

छठा, जो कि बहुत important है, जैसा कह रहे थे कि band-aid solution है, यह band-aid solution नहीं है। It is a very well thought systematic and consistent effort at reducing the tax burden, simplifying the tax laws and making sure that the people are focused on their economic activity rather than just going back, again and again, to the tax authorities.

उपसभापति महोदय, 'वी टू वी' एक ऐसा वैलकम स्टेप है, जो कि लिटिगेशन को रिड्यूस करेगा और यह आज का स्टेप नहीं है, यह एक पूरी प्रक्रिया है। ये band-aid नहीं है। यह thought through प्वाइंट है। It is a very consistent and well thought through process. इसका सबसे पहला example है कि 2017 से 2018 और 2019 तक जो अपील करने की लिमिट थी that limit has been significantly increased. For example, अगर 2017 में टैक्स डिपार्टमेंट सुप्रीम कोर्ट के सामने अपील में जाता था, उसकी लिमिट मात्र 25 लाख थी। 2018 में इस लिमिट को एक करोड़ कर दिया गया और आज यह लिमिट दो करोड़ है।

This eight times increase in the amount for which the Tax Department will go into appeals shows the intent of the Government. The intent is not to bind people into unnecessary litigation, but the intent is to make sure that the people are focussed on their economic activities instead of fighting in courts. The same is for High Courts and ITATs. In the case of High Court, the limit has been increased five times and in the case of Tribunal, the limit has again been increased five times. There is a good result of this. The tax litigation has actually reduced by about 35 per cent because of this raised limit. It is a very welcome step and this kind of step should be encouraged and supported by my friends on the other side of aisle.

The second point is regarding the experience of the Indirect Tax Sabka Vishwas Scheme. सबका विश्वास स्कीम में roughly 1 लाख, 30 हजार केसेज़ में से 50 हजार केसेज़ settle हुए हैं। 1 लाख, 30 हजार केसेज़ में से 50 हजार केसेज़ settle होना बहुत अच्छी बात है। Indirect tax में 3 लाख, 75 हजार करोड़ का जो disputed amount था, उसमें करीब 25 हजार करोड़ का कलैक्शन हुआ है। I think that is a very significant amount which should be welcomed and which should be used as the template for the next reform rather than just criticising it कि केवल बड़े लोगों ने dispute settle किया है, छोटे लोगों ने नहीं किया है या छोटे लोगों ने किया है, बड़े लोगों ने नहीं किया है। I don't think we should be making such comments coming, especially, from my *alma mater* from Wharton. So, we should not be criticising in the manner like painting everything with the same brush.

मैं अब 'वी टू वी' स्कीम पर आऊंगा। 'वी टू वी' स्कीम में roughly जो 4 लाख 83 हजार केसेज़ पेंडिंग हैं, उनको address करने की कोशिश है। मैं मानता हूँ कि direct taxes और indirect taxes में बड़ा डिफरेंस है। एक्साइज ड्यूटी, जीएसटी इन सब में primarily, it is a matter of calculation. अगर कैल्कुलेशन के तहत बहुत सारी चीज़ें settle करनी हैं, तो उसमें settle करना आसान होता है। Direct taxes में there would be underlying issues, जिन पर हो सकता है कि company या individual स्टैंड लेना पसंद न करे या स्टैंड न ले पाए। For example, companies के Boards हैं, वे चाहेंगे कि हम लिटिगेट ही करेंगे, हम इसको settle नहीं कर सकेंगे। मैं मानता हूँ कि इसमें डिफिकल्टी है, लेकिन ऑनरेबल फाइनेंस मिनिस्टर ने यह स्टेप लिया है, यह स्वागत योग्य है। किसी भी तरीके से अगर लिटिगेशन कम होता है, तो यह वाकई बहुत स्वागत योग्य है और हम सबको इसका समर्थन करना चाहिए। आप सब जानते हैं कि direct taxes में किसी भी मैटर को अल्टिमेटली फाइनल स्टेज पर लाने के लिए on an average 10 से 15 साल तक लगते हैं। यह बहुत लंबा समय है। क्या इतना समय लगना चाहिए? चाहे जो भी प्रयत्न हों, we should take every step that we can take to reduce this time for litigation. Every such step is welcome step.

इस Vivad se Vishwas scheme में बेसिकली चार पिलर्स हैं। सबसे पहला पिलर timely settlement of disputes है। इसमें बहुत clearly-prescribed timelines दे रखी हैं, designated authority कितने टाइम में टैक्स का declaration करेगी, कितने टाइम में ऑर्डर होगा, यह सब clearly defined है।

Second, the coverage is very wide. Almost all the appeals before the Supreme Court, the High Courts, the Income-Tax Tribunals, or, the Commissioner Income-Tax are covered. I really thank the hon. Finance Minister for getting such a wide scope of coverage in this scheme. The third is a very important element. There is a prescribed negative list. कौन कर सकता है, कौन नहीं कर सकता है, For example, negative list में

[Prof. M. V. Rajeev Gowda]

smuggling-related matters हैं, बेनामी वाले matters हैं, उन सब matters को बाहर रखा गया है।

It is a very welcome step. इस तरह की cleanliness है, जैसा कि मेरे मित्र ने कहा कि क्या हम moral hazard क्रिएट कर रहे हैं? I don't think we are creating a moral hazard in this. जो लोग इसमें नहीं आने चाहिए, जो NDPS, drugs वगैरह के matters हैं, उन सबको बाहर रखा गया है।

The fourth is a very clearly-defined formula-based approach. इसमें discretion नहीं रखना चाहिए। यह formula-based हो, तो अच्छा है।

रही बात CBDT circular की, तो बेसिकली circular की spirit को समझना चाहिए। This is more like FAQ (Frequently Asked Questions). It is not a circular which can be defined like a typical circular of the CBDT and I really thank the hon. Finance Minister, the Revenue Secretary and the Chairman of the CBDT that this seventh circular of 2020 is very clearly-worded and has very nice and easy language. Each and every question, which has come up, has been very nicely clarified in this circular. So, I think, it is the responsibility of every Government organisation to clarify the points which have come in people's minds rather than just sit there and wait for the rules to come.

PROF. M.V. RAJEEV GOWDA: The law has to be passed yet.

SHRI ASHWINI VAISHNAW: Yes, it is correct. Hon. Member's point is valid, but he has to see the spirit of this circular. The circular says, "What are the clarifications which have been asked by the stakeholders." It is not a prescription. It is very clear. It is not a prescription. It is FAQ (Frequently Asked Questions). So, that is the difference between a normal circular and an FAQ circular.

In conclusion, I will recommend a couple of small humble submissions. First, the time which is required for this settlement of the disputes definitely needs to be increased. I think, most organisations and many individuals will take time to consider the pros and cons of their disputes. So, June may, probably, not be a right time. It might require, probably, one full year for this entire scheme to be operational. The second point is that each and every dispute has some underlying cause. So, can we focus on each and every underlying cause which gets clarified in this scheme and then use that as the base for simplifying the laws? Third, the negative list has some elements which need to be pruned because let us say any prosecution under IPC is a very general

thing. Do we really need that kind of a negative list, or, can we reduce the negative list further? Fourth, regarding the circular on 100 per cent compliance, I think, as Prof. Rajeev has said, we definitely need to reconsider whether that is the right approach because ultimately, we are trying to solve a dispute in a collaborative manner rather than just an adversarial manner.

I would like to conclude by saying that hon. Prime Minister Modi ji has stated a very clearly laid out economic vision. The country has to grow on sound fundamentals. There has to be a cleansing of public life. There has to be a cleansing of the economic activity. It cannot be the old way कच्चा है, पक्का है, वह सब अब नहीं चल सकता है। इस पूरे सिस्टम में, we have to understand that citizens' expectations from the Government have also significantly increased. सर, 2003-04 में भारत सरकार का बजट होता था 4 लाख 40 हजार करोड़ का एक्सपेंडिचर होता था। सर, 2013-14 में यही नम्बर 16 लाख 70 हजार करोड़ रुपये का हो गया, चार गुना हो गया। यह 2019-20 में 27 लाख 90 हजार करोड़ हो गया। यह पैसा कहां से आएगा? Ultimately, taxpayers will have to bear this amount because the citizens' expectations है कि कोई भी स्कीम हो, मनरेगा हो या कोई दूसरी स्कीम हो, सबमें बजट बढ़ाना है, सब में अलोकेशन बढ़ाना है। कोई भी डिपार्टमेंट यह नहीं चाहता है कि हम कैसे अपनी इनकम जेनरेट करें। हमको सिर्फ फाइनेंस मिनिस्ट्री पर, फाइनेंस मिनिस्टर पर प्रेशर डालना है कि हमारा एलोकेशन बढ़ाओ, एलोकेशन बढ़ाओ, एलोकेशन बढ़ाओ।

Ultimately, that balance has to come out and senior people in this House will have to take a reasonable call to say yes to any step which increases the tax base, increases the Tax-to-GDP ratio, simplifies the things, and, simultaneously also, we have to look at what are the wasteful expenditure, and see whether we can reduce those wasteful expenditure, can we bring that balance so that the economy moves forward in a very sound manner, in a consistent manner rather than moving up and down.

Sir, a very simple statistics to support this Tax-to-GDP ratio point is that the Tax-to-GDP ratio in France is about 46 per cent, in Germany, it is about 38 per cent, in the United Kingdom, it is about 33 per cent, in the United States, it is about 24 per cent, and, in India, this ratio is about 11.5 per cent. So, we should welcome the steps which the hon. Finance Minister is taking to broaden the tax base, to simplify the structure and to reduce the litigation. We should welcome this because we want the businesses and individuals to focus on the economic activity rather than wasting their time and energy in litigation. That is what will actually increase the employment.

[Shri Ashwini Vaishnaw]

As I said earlier in this House, every element of our economic policy has to be focussed on what is generating employment; how to increase employment. So, reducing the focus from litigation and putting the focus on economic activities is one of those steps. I welcome this Bill and I request all the hon. Members to support this Bill. Thank you.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Now, Shri Derek O'Brien. You have four minutes.

SHRI DEREK O'BRIEN (West Bengal): Sir, today I have got four minutes and yesterday, I was asking time to say four sentences but I was not allowed. ...*(Interruptions)*...

Sir, the country must first know how Parliament is being subverted. This Bill is a good example of that. When was the last time that the Legislative Business was brought on a Friday afternoon, which is Private Members' Bill day? Secondly, when was the last time that the Government Legislative Business was taken up by the House between 1.00 p.m. and 2.30 p.m.? The Opposition is cooperating and that is why, all this is happening. Thirdly, I can speak today on Cricket and Hockey and not on this Bill, and no one can stop me. \* Now, I am coming to the Bill.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): This will not go on record. ...*(Interruptions)*...

SHRI DEREK O'BRIEN: \*

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): This will not go on record. ...*(Interruptions)*...

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Please speak on the subject. ...*(Interruptions)*...

THE MINISTER OF MINORITY AFFAIRS (SHRI MUKHTAR ABBAS NAQVI): Sir, what the hon. Member is saying is. ...*(Interruptions)*...

श्री देरेक ओब्राईन: अच्छा ...*(व्यवधान)*... अब देखो ...*(व्यवधान)*... हाँ, बोलो, अब क्या हुआ?

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\*Not recorded.



...(व्यवधान)... कल जो ...(व्यवधान)... What happend now? ...(Interruptions)... Stop me. ... (Interruptions)... What happened yesterday in Parliament? We did not disturb. ... (Interruptions)...

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): बैठिए। ...(व्यवधान)... श्री देरेक ओब्राईन जी, कृपया आप बैठिए। ...(व्यवधान)... Nothing will go on record because it is not related to the Bill. I request you all to sit down. ... (Interruptions)... Please sit down. ... (Interruptions)...

SHRI DEREK O'BRIEN: I understand that there are some new Members who are trying to impress their boss. ... (Interruptions)...

श्री नीरज शेखर (उत्तर प्रदेश): आप क्या करते हैं? ...(व्यवधान)...

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): कृपया आप बैठिए। ...(व्यवधान)... Please come to the subject. ... (Interruptions)... Please speak on the subject. ... (Interruptions)... बैठिए। ...(व्यवधान)... कृपया आप चेयर की इजाज़त के बिना मत बोलिए। ...(व्यवधान)... यह सभी के लिए लागू होता है। ...(व्यवधान)...

श्री नरेश गुजराल (पंजाब): सर, आज इनका जन्मदिन है। ...(व्यवधान)...

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): किन का? ...(व्यवधान)...

श्री नरेश गुजराल: सर, देरेक ओब्राईन जी का आज जन्मदिन है। मैं उन्हें बधाई देता हूँ। ...(व्यवधान)...

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): श्री देरेक ओब्राईन जी, आपको बहुत-बहुत बधाइयाँ। ...(व्यवधान)...

SHRI DEREK O'BRIEN: Sir, on a serious note, let me tell you that we did not disturb the Home Minister once. I wanted a clarification but I sat down. ... (Interruptions)... Let me tell you. ... (Interruptions)... I am not angry.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): You are well disciplined.

SHRI DEREK O'BRIEN: Yesterday, I did not disturb. He is the senior Minister. He is the Home Minister of our country. I did not disturb him once. I sat down. I was given the assurance from there that after the reply, I could seek a clarification but I was not given the chance. Okay. So, I am not feeling hurt; I am not feeling depressed. I am angry.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Don't be angry. ...*(Interruptions)*... Happy birthday!

SHRI DEREK O'BRIEN: Thank you, Sir. Since the BJP took my time. ...*(Interruptions)*...

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Please speak. अब बीच में कोई नहीं बोलेगा।

SHRI DEREK O'BRIEN: Firstly, at least the Money Bill has come to be discussed in the Rajya Sabha. Oh my gosh! We should be delighted about that. Guess what! The young people of India should know how this Government passes legislation. This Bill was discussed for four minutes and thirty seconds and passed in the Lok Sabha! It was superb. Four minutes and thirty seconds. Now let me tell you the reasons why I think the Government is bringing this Bill. ...*(Interruptions)*...

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): बैठे-बैठे टिप्पणियाँ मत कीजिए। ...*(व्यवधान)*... देखिए, कोई भी बोले, यह आदत ठीक नहीं है। ...*(व्यवधान)*...

श्री नीरज शेखर: सर, हम बोल नहीं रहे हैं, हम तो हँस रहे हैं। ...*(व्यवधान)*...

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): हँसना भी उचित नहीं है। Derek ji, please speak.

SHRI DEREK O'BRIEN: Sir, I seek your protection.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Yes, I am very much here. ...*(Interruptions)*...

SHRI DEREK O'BRIEN: This is not in the परंपरा। अब मैं शुरू करूँ, तो चार मिनट यहाँ से शुरू करें।

उपसभाध्यक्ष (डा. सत्यनारायण जटिया): ठीक है, आप शुरू कीजिए।

SHRI DEREK O'BRIEN: The missed gross tax revenue collection is three lakh crore rupees. The direct tax collection target is down by ₹1.65 lakh crore. States have been denied, I can only speak about my State, the money which is the revenue which is ₹50,000 crore, including ₹1,300 crore of GST and grants of ₹38,000 crore and that come to ₹50,000 crore. All this money the Finance Minister is trying to mop up on Friday, the black 13th. At least this is an oasis and not the stock market. This money should be given to the State Governments. This is important.

Another question, which I want to put to the Finance Minister, is this. If she clarifies it in her reply, it will be nice. There are PSUs. The Central Bank of India has ₹9,000 crore dispute and the LIC has ₹65,000 crore of dispute. The Government has other PSUs also. How will they do the mop-up? Otherwise, we have got no information on how the LIC is using the money. The Railways took thousands of crores of rupees from the LIC. But there was no money.

Everyone is making nice statements. 'V' to 'V' and 'V' to 'B'. The simple word we are looking for is 'trust'. There is a trust deficit. The banks are failing. The NPAs are rising. Many banks have failed and yet we are saying all is well. This Government, the Prime Minister and the Finance Minister have to smell the coffee. The situation is serious. Just image building is not going to be the solution. I want to give them some advice also. Parliament is not a boys' club. You have to come and answer the hard questions here in Parliament. You invite three or four MPs to your chamber. I go to nobody's chamber to have coffee, bad or good, or *dhokla*. I want the answers here on the floor of the House. Come and answer the hard questions. You are in trouble. You are going deeper into the trouble. We are always there. We know what your intentions are. Pay the State Governments if you mop up some of the funds. Also, since this is Friday, the 13th, and the Finance Minister is here, I want to wish her well on all fronts. Thank you, Sir.

SHRI A. NAVANEETHAKRISHNAN (Tamil Nadu): I wish my friend Derek O'Brien many happy returns of the day.

It is only in the colonial rule that our judicial system was employed to divide and rule. Litigation must be avoided. That is the best policy. Only because of the colonial legacy we are continuing with the same kind of attitude. We are dividing our citizens by prosecuting them or filing suits and there is dispute among the citizens. I welcome this Bill. At the same time, I would like to draw the kind attention of the hon. Finance Minister, subject to correction, to the definition of last date as mentioned in Clause 2(1)(I).

"Last date" means such date as may be notified by the Central Government in the Official Gazette. Now, in respect of making payment as mentioned in Section 3, it states "Amount payable under this Act on or before 31st day of March, 2020". The amount is disputed amount. Now, as per Sections 4 and 5, declaration has to be filed

[Shri A. Navaneethakrishnan]

by the assessee. Fifteen days time is given to file declaration by the assessee. Further, fifteen days time is granted to the Department or the competent authority or the designated authority to take a decision. Only on the basis of the order to be passed by the designated authority, the assessee has to make the payment. Now, the time is not available to avail the benefit given under Section 3. This is my humble submission. Another last date is mentioned in the second column of Section 3. It states, "Amount payable under this Act on or before 1st day of April, 2020 but on or before the last date". So, a concession has been given for immediate payment, that is, before 31st March, 2020, and then there is a provision of penalty of 10 per cent and then 30 per cent depending upon the nature of the liability. Now, the last date is yet to be declared. So, there is confusion. There are two kinds of last dates. I would like to draw the kind attention of the hon. Finance Minister to this.

Sir, those persons, who are accepting the scheme contemplated under this Act, are exempted from prosecution. It is made very clear. Now, as I understood, this is applicable only to the matters pending as on a specified date which means 31st day of January, 2020. Suppose a person files an appeal today; he cannot avail of the scheme under this Act. I would very humbly request that the date may be extended further invoking Section 11 of the Act. The Central Government is empowered to issue a notification. As far as immunity from prosecution is concerned, already prosecuted persons do not come under the purview of this Act. It is very clearly mentioned that the provisions of this Act shall not apply in relation to the assessment year in respect of which prosecution has been instituted on or before the date of filing declaration. My humble submission would be that it is a discrimination. Those who are complying with this Act can be TOTALLY exempted from prosecution. Thank you, Sir.

**श्री रवि प्रकाश वर्मा** (उत्तर प्रदेश): सर, मैडम वित्त मंत्री 'विवाद से विश्वास तक समाधान विधेयक' लाई हैं और हम सब लोग इस पर चर्चा कर रहे हैं। बजट स्पीच में भी कुछ चिंताएँ व्यक्त की गई थी। सरकार ने बहुत ही ambitious targets set किए हैं और उसके लिए माननीय वित्त मंत्री जी की जिम्मेदारी है कि वे पैसे का इंतजाम करें। आपको 5 सालों में लगभग 103 लाख करोड़ रुपए invest करने हैं। हर साल आपको 20 लाख करोड़ रुपए की जरूरत है। लेकिन जो revenue targets हैं और जो revenue realization है, वह चिंताजनक है, बहुत कम है। यही आपकी सबसे बड़ी दिक्कत है कि किस तरीके से आप वे revenue targets पूरे करें, जिससे बजट के जो भी कार्यक्रम हैं, वे उसी हिसाब से चल सकें, जैसी योजना बनाई गई है।

सर, अभी अश्वनी जी यह बात कह रहे थे कि budget targets हर साल बढ़ते रहे हैं, लेकिन productivity भी बढ़ती रही है। Productivity एक बड़ा issue है। आज की तारीख में हम लोग इस बात से चिंतित हैं कि पूरे economic system की productivity धीरे-धीरे doldrums में जा रही है।

एक बतख थी, उसकी कहानी हमने सुनी थी कि वह सोने का अंडा दिया करती थी और खुशियों का कारण थी। लेकिन आज परिस्थितियां ऐसी बन गई हैं, जिनको देखकर लगता है कि उस बतख को ही हलाल करना पड़ेगा और जो सोने का अंडा उससे मिलता था, आगे उसकी गुंजाइश कम हो जाएगी।

आपने अपनी विशेष योजनाओं के तहत लगभग 38,000 करोड़ रुपया realize किया है और लगभग 1,79,000 cases निपटाए हैं। अभी भी आपके सामने जो demand खड़ी हुई है, वह 9.32 लाख करोड़ रुपये की है और 4,83,000 cases pending हैं। अभी बहुत बड़ा काम बाकी है। हमारे collection system की जो efficiency है, उसकी भी कॉस्ट है और आप direct taxes के माध्यम से जो पैसा realize करते हैं, इकट्ठा करते हैं, उसकी भी एक कॉस्ट है। जो सिस्टम अभी काम कर रहा है, उसकी efficiency का मूल्यांकन करने की जरूरत है। सच्चाई तो यह है कि जो आयकर विभाग है, वह खौफ का पर्याय बनता जा रहा है, especially जो trading business communities हैं, वे इस बात को बहुत गहराई से महसूस कर रही हैं। जिनके साथ बैठ करके, बातचीत करके deadlock को identify करना चाहिए था और उन्हें inspire करना चाहिए था कि turnover बढ़ाओ, business बढ़ाओ, consumption बढ़ाओ, investment बढ़ाओ, लेकिन परिस्थितियां ये बन रही हैं कि सारे का सारा economic system बड़े constraints में काम कर रहा है और वही constraints आपको भी transfer हो रहे हैं। सर, मैं उदाहरण देना चाहता हूँ, एक बड़े उद्योगपति हैं - Godrej. उन्होंने कुछ समय पहले कहा था कि बिज़नेस करने का जो माहौल होता है, उसे बनाया जाना बहुत जरूरी होता है। सोसाइटी के अंदर जो टेंशन बनी हुई है, जो लम्बे समय तक sustain कर रही है, मैडम, उसका सबसे बड़ा नुकसान वित्त मंत्रालय को ही होने वाला है, क्योंकि इससे अनिश्चितता बढ़ रही है। आज स्थिति यह है कि समाज में अनिश्चितता, असुरक्षा और tax terrorism बढ़ता जा रहा है, जिसका जिक्र अभी हमारे पूर्ववर्ती वक्ता कर रहे थे। इसका जो असर पड़ा है, उसके कारण बहुत सारे उद्योगपति अपना कारोबार समेटकर हिन्दुस्तान से बाहर चले गए हैं और NRI बन गए हैं। ये वही लोग हैं, जिनकी मदद से हम अपनी economy को एक नया threshold दे सकते थे और नया काम शुरू कर सकते थे। मैं देख रहा हूँ कि अभी भी वही सब चल रहा है। अभी कुछ समय पहले एक बैंक डूबा है, आरोप यह लग रहा है कि चलते हुए बैंक में से करीब 4,200 करोड़ रुपया siphon किया गया था। अब लोगों की tendency कुछ इसी तरह की बन गई है। Jet Airways के बारे में भी हम सुन रहे थे कि उसके जो promoters थे, उन्होंने भी उसमें से पैसा siphon किया था। बहुत सारी बड़ी-बड़ी संस्थाएं काम कर रही हैं, financial institutes काम कर रहे



[श्री रवि प्रकाश वर्मा]

हैं, उनकी हालत एकदम खराब होती जा रही है, क्योंकि उन लोगों की tendency बन रही है कि वहां जो जिम्मेदार लोग उसके अंदर हैं, वे ही उसमें से पैसा siphon करके बाहर भेज रहे हैं। मुझे लगता है कि ये परिस्थितियां बहुत ही चुनौतीपूर्ण हैं और आप इसका जो समाधान लेकर आ रहे हैं, it is kind of piecemeal solution. अभी आपने कुछ लोगों को realize किया है, लेकिन आप कानून बना देना चाहते हैं कि बहुत सारे cases जो अभी भी pending पड़े हुए हैं, उनमें से भी realization हो जाए, ताकि आपको कुछ पैसा मिल सके, जिससे आप अपने Budget को पूरा कर सकें। यह स्थायी समाधान नहीं है। मैंने आपको अभी बताया कि जो बत्तख सोने का अंडा दे रही थी, उसको जिंदा रखना बहुत जरूरी है, क्योंकि अगर आप बत्तख को ही हलाल कर देंगे, तो आगे का रास्ता बंद हो जाएगा। मुझे इस बात के बारे में बोलते हुए थोड़ा अफसोस है, लेकिन आयकर विभाग और ED का काम खाली realization करना नहीं है। ये पोलिटिकली भी इस्तेमाल होते हैं। ...**(समय की घंटी)**... सर, मैं दो मिनट में अपनी बात समाप्त कर रहा हूँ। सर, यह बहुत चिंताजनक परिस्थिति है, जिसकी तरफ मैं मैडम का ध्यान खींचना चाहता हूँ। जो financial year 2016-17 था, उसमें विमुद्रीकरण हुआ, जिसके बाद demands generate की गई थी। पहले तो कहा गया कि पैसा जमा करो और जब लोगों ने पैसा जमा किया, तो उसके बाद notices भेज दिए गए। खेती तो non-taxable होती है, इसके बावजूद हमारे यहां किसानों को भी notices भेजे गए और demand generate की गई और उसके बाद जो पूरा process चलता है, वह चला कि आप appeal करिए, आगे बढ़िए या अगर आप appeal खत्म करना चाहते हैं, मामले को निपटाना चाहते हैं, तो ऐसा कीजिए। आयकर विभाग के जो अधिकारी हैं, उनका नज़रिया कुछ समझ में नहीं आ रहा है कि आखिर वे क्या देख या सोच रहे हैं अथवा किस प्रकार का दबाव उनके ऊपर है? खेती तो non-taxable हुआ करती थी। किसानों को भी नोटिसेज़ दिये गये। तो इस बात पर आपको गौर करना पड़ेगा कि आखिर दबाव क्या था।

**उपसभाध्यक्ष (डा. सत्यनारायण जटिया):** रवि प्रकाश जी, आप पूरा कर लीजिए।

**श्री रवि प्रकाश वर्मा:** सर, मैं क्लोज़ कर रहा हूँ।

सर, जो tax impose किये गये थे, उस पर ब्याज जोड़ा गया था और अब यह कहा जा रहा है कि जो ब्याज dispute है, उसको 25 परसेंट जमा करके आप as such पूरा पैसा जमा करा दीजिए। सर, यह इंसाफ नहीं है। इसमें अपीलें भी अलाऊ नहीं की गयीं। सर, जो प्रभाव हुआ है, जिसका जिक्र अभी हमारे वक्ता कर रहे थे कि Cafe Coffee Day का जो owner था, उसने जान दे दी। सर, दिल्ली में भी एक ज्वेलर था, जिसके ऊपर 11.50 करोड़ की डिमांड निकाली गई और जिस तरीके से उस पर प्रेशर बनाया गया कि उसने भी जान दे दी, जहर खा कर मर गया। अब यह तो विश्वास लाने वाला रास्ता नहीं है। मैडम, आपको बहुत ही संवेदनशीलता से देखना पड़ेगा। खास तौर पर मैं कहता हूँ कि जो लोग पैसा लेकर बाहर भाग गए हैं, जैसे माल्या थे, चोकसी थे, नीरव मोदी जैसे कई लोग थे, दवा तो वहाँ पर निकलेगी। उनको पकड़-पकड़ कर लाइए और उनसे पैसा वसूल करिए और उनसे Budget के target पूरे



कराइए। यह आपकी ताकत इस बात की डिमांड करती है। हम कहते हैं कि आज अगर मोदी है, तो यह भी मुमकिन है कि उन बेईमानों को पकड़-पकड़ कर हिन्दुस्तान लाया जा सकता है, उनसे पैसा निकाला जा सकता है।

महोदय, मैं इसी के साथ अपनी बात समाप्त करना चाहता हूँ, धन्यवाद।

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Now, Dr. Amar Patnaik.

DR. AMAR PATNAIK (Odisha): Sir, when I used to be with the CAG, we used to write in our audit reports regularly.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): There is a very little time for you; two minutes.

DR. AMAR PATNAIK: Two minutes! I thought three minutes. Okay.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): What can I do?

DR. AMAR PATNAIK: We used to write about litigation and resolution of disputes. So, in that context, when I have seen this regularly being written and no action, no real effort being made to resolve these tax disputes, this is really a welcome move. This Bill looks at two aspects of appeals, that is, those filed by tax payers as well as filed by the IT Department. So, I really welcome this development. I only have certain caveats to say that whether the timeline is too stiff because within that particular time the taxpayer has to take care of whether the provision is beneficial to him. And, then after that, getting that money to deposit it and getting a certificate that will take time. So, probably the timeframe is too stiff.

The second point is in a tax dispute, there are several issues which are mentioned. Now, the provision says that all the issues have to be settled for the case to be closed and not just separate issues. Now that would probably create a problem for the income tax authorities as well as the taxpayer because the taxpayer might feel that in certain cases, he is on a very strong ground. The operationalization of the second aspect, which is the tax authorities filing appeals, now, I don't understand as to why the taxpayer will now pay 50 per cent because he has already won against the Appellate Tribunal and feels that he is on a very strong ground. So, why would he really give 50 per cent and not wait for the Court Order to come? These could be operational issues.

The third point is, the Income Tax Department officials now, as the Circular says, have been given the 100 per cent target to trace them. Now that within the timeframe may be very difficult and may result in things which are unintended.

[Dr. Amar Patnaik]

There is another aspect that is relating to the provision of immunity to appellant and revival of disputes. The Bill says that the declaration filed by an appellant will become invalid if its particulars are found to be false. But, at the same time, if he has already got a certificate, he is covered under immunity and when subsequently, the falsity or the truthfulness of a declaration is revealed, I really don't understand as to how both the things will operate at the same time. Is there a timeframe for that?

The other aspect is relating to transfer pricing. In this Bill, there is a provision window to the declarant to settle the transfer pricing disputes under the scheme, but it has kept the secondary adjustment provisions intact, which basically means that you have to get the money to India, repatriate funds to India, even if you go for settlement under the scheme. Is that the intention?

The other point is that the amended scheme has provided options to the taxpayer either to pay notional tax on the disputed amount and take the benefit or accept the reduced losses and pay nothing, after accepting the additions and settle the penalty. Maybe, you know, those companies who are planning to close, shut their businesses and resort to this! But, I would like to know whether the big companies who are spending big amounts will take advantage of this. I said that this is a brilliant piece of legislation.

But I would like to know whether the big companies, within this particular short time frame, since they have the financial muscle, to go to the court and get a favourable decree, will be taking advantage of this particular Scheme. We must remember that only 10 per cent was collected in the indirect taxes regime, when a similar scheme was introduced. Here, there has been a much more liberal scheme. But, still, I am afraid that the operationalisation will probably result not into a happier situation for the Government. I support the Bill. But, these are the concerns that are expressed. Thank you so much.

SHRI ELAMARAM KAREEM(Kerala): Sir, I oppose this Bill. As the name suggests, it is one of the most *viad* scheme by the Government and highly discriminatory against the honest tax payers. It is, like, regular tax paying persons got no relief but dubious persons against whom the Government cannot impose what they preach. I ask a particular question to the Finance Minister as to whether this amnesty is applicable to

those who have deposited huge cash in banks during the demonetization period. If what is stated by the Revenue Secretary in a press conference is any indication, the Scheme is likely to be extended to those caught for depositing huge cash in banks during demonetization. Such cases had come up for assessment in the last fiscal before the tax authorities. In many cases, tax payable is yet to be quantified. The Scheme, if extended to such cases, will be yet another fraud perpetuated on the public psyche, for demonetization was publicized as an instrument to combat black circulation. The irony is that the present scheme is coming into operation when the culprits are about to be caught. Like every amnesty scheme in the past, which has been quite a number, the honest tax payer is likely to feel that the rulers have let them down. This is because of the fact that any amnesty scheme, by which concessions are extended to defaulters, is nothing but a premium for deception. Sir, I feel that this Bill is, the approach of the Government is, "सबका विश्वास, कुछ लोगों के फायदे के लिए।" I conclude.

SHRI P. WILSON (Tamil Nadu): Mr. Vice-Chairman, Sir, I would like to ask the hon. Finance Minister as to what sort of concessions she would give for the honest tax payers and the assessee who follow the income tax laws in true letter and spirit. At the outset, we would welcome the contents of the Bill, not the title of the Bill. The Bill enables the Government to collect revenues locked in litigation. But why is it that the exemptions are given in Clause 9? In so far as Clause 9(a)(i) is concerned, you fix a cap of ₹5 crores. Why do you fix that ₹5 crores? Is there any rationality behind this fixing up of ₹5 crores? Then, why is it that you are not giving the benefit to the persons covered under Clause 9(a), 9(b), 9(d) and 9(e)? What is the reason behind that? The amounts that is to be paid for settlement are not attractive when compared with the Sabka Vishwas Scheme, 2019. Hon. Minister, please clarify whether the Bill will help the persons who have paid their taxes, under protests, that exceeded the requirements, whether it will be refunded to the tax payer in settlement of the cases. And, the hon. Minister should also clarify that giving up the litigation for settlement under this Scheme should not be shown as a binding precedent for other assessment years and should not be put against the assessee. Now, so far as the title is concerned, the Act is meant for whole of India and is not restricted to the person who understands Hindi.

The Act should reach all the sections of society so that people will understand, abide and take the benefits under the Act. It is having its title in Hindi, the assessee

[Shri P. Wilson]

in non-Hindi speaking States, like Tamil Nadu will not understand the real benefits under the Act. Sir, Article 348 of the Constitution puts a complete embargo on a Bill having text other than English. The body of the Bill is in English, but, the title of the Bill is in Hindi, it goes against Article 348 of the Constitution. Therefore, I request the House and the Minister concerned to kindly address us on Article 348 "notwithstanding anything in the foregoing provisions of this Part, until Parliament by law otherwise provides the authoritative texts of all Bills to be introduced or amendments thereto to be moved in either House of the Parliament or in the House or either House of the Legislature of a State, of all Acts passed by Parliament or the Legislature of a State and of all Ordinances promulgated by the President or the Governor of a State shall be in the English language".

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

SHRI P. WILSON: In this Bill, the Title is in Hindi, so, it goes against the Constitution. I would request the House not to pass this, unless the Title is amended. The Statement of Objects and Reasons talks about pending cases and that is why this scheme is introduced. I will ask one question to the hon. Minister. You do not fill up the vacancies for the ITAT, you do not fill up the vacancies for the High Courts, and then you would say that the cases are pending and then you would ask the assessee to accept a compromise of this nature. Therefore, this is not a proper way of addressing the system. Thank you, Vice Chairman, Sir.

SHRI NARESH GUJRAL (Punjab): Sir, I rise to support the Bill. But, the only thing is that we must question as to why so many disputes are there in the first place. The main reason is high targets are set, which are impossible to meet and poor assesses have to suffer because the tax authorities impose more and more on you. The interesting thing is that when the assessee goes and appeal, these are figures in the public domain, the department loses 65 per cent of the cases at CIT level, more than 65 per cent of the cases at the tribunal level, and more than 70 per cent of the cases at the High Court and Supreme Court level. So, what is this? This is mockery of the whole system that you are punishing poor assesses because the Income Tax authorities just put arbitrary figures wherever they like. However, I am glad that they have now brought this Bill. This will unlock a lot of money and a lot of disputes would be settled. But, there is one problem here. I would just want to have the attention of the Finance Minister. Madam, I just want to bring one thing to your attention. There is one lacuna that I find. An assessee appeals at the CIT level, he wins the case, now, he can pay 50 per cent.

**2.00 P.M.**

The Department has gone on appeal at the tribunal level, and he also wins at the tribunal level, you still pay 50 per cent. Again, the Department goes in appeal in the High Court, assessee wins and you still pay 50 per cent because the Department is not taking it to the Supreme Court. This does not make sense. It should be graded. If an assessee has won at one level, he pays 50 per cent; if he has won at two levels, he should pay a little less; if he has won at three levels, then, it should be negligible; only then will these disputes be settled. So, I hope, Madam Finance Minister will take note of that.

Sir, the time given is not enough. This must be looked at, because it will be notified not before Monday, and 31st is the last date. So, I hope she would look at it. Lastly, Sir, if we do not want disputes in the future, we need a simplified tax code at the earliest. Thank you so much.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): The next speaker is Shri Binoy Viswam, not there; Shri Satish Chandra Misraji, not there; Shri Veer Singh.

**श्री वीर सिंह** (उत्तर प्रदेश): महोदय, मैं प्रत्यक्ष कर विवाद से विश्वास विधेयक, 2020 के समर्थन में बोलने के लिए खड़ा हुआ हूँ। इस कानून के आने के बाद सरकार को काफी कर प्राप्त होगा। माननीय वित्त मंत्री जी का यह एक बहुत अच्छा कदम है और मैं इसका समर्थन करता हूँ।

महोदय, करदाताओं के लिए जो 31 मार्च, 2020 तक की अंतिम तारीख निश्चित की गई है, यह अवधि बहुत कम है। इसको थोड़ा बढ़ाया जाना चाहिए, क्योंकि इतने कम समय में इतना बड़ा काम नहीं हो पाएगा, इसके लिए समय चाहिए। महोदय, प्रत्यक्ष कर संबंधी विवादों से जुड़ी मुकदमेबाजी में कमी लाने के लिए सरकार की नई पहल से करदाताओं के बीच उम्मीद जगाई गई है। तमाम अदालतों और अपील अभिकरणों में ऐसे करीब 4.83 लाख मुकदमे लम्बित चल रहे हैं, लेकिन विवाद से विश्वास नाम की यह योजना ऐसे तमाम करदाताओं के बीच बड़ी निराशा का सबब बन सकती है।

महोदय, अगर कोई करदाता अपना मुकदमा हार चुका है और उसने अपील की हुई है, तो इस योजना के तहत वह विवादित राशि का 100 प्रतिशत जुर्माना एवं ब्याज छोड़कर, उस राशि को चुकाकर मामले का निपटारा कर सकता है। इस तरह, यह योजना कई करदाताओं के लिए विवाद को खत्म कर विवाद से मुक्ति का रास्ता दिखा सकती है। इसका मतलब है कि विवाद से विश्वास की तरफ बढ़ा जा सकता है, लेकिन अगर कोई करदाता मुकदमा जीत चुका है और उसके खिलाफ कर विभाग ने अपील की हुई है, तो इस योजना के तहत वह विवादित रकम

[श्री वीर सिंह]

का 50 फीसदी जुर्माने एवं ब्याज के बगैर भुगतान कर विवाद का निपटान कर सकता है। इस तरह की स्थिति में कई समस्याएँ पैदा हो सकती हैं। आखिर निचली अदालत में मुकदमा जीत चुके करदाता को विवादित रकम का आधा हिस्सा चुकाने के लिए क्यों तैयार होना चाहिए?

महोदय, मेरा कहना है कि हमारे देश की न्याय-प्रणाली बड़ी लचर है। न्यायालयों में जो समय-सीमा तय की जाती है, उसी समय-सीमा में यह तय होना चाहिए, किन्तु ऐसा होता नहीं है। इसमें इतने lacunae निकाले जाते हैं और इसको इतना linger on किया जाता है कि इसमें बहुत समय लग जाता है। दूसरा, न्यायालयों में जजों की बहुत कमी है, इसलिए उनके पदों को भरना चाहिए। जब लोग न्यायालयों में जाते हैं, तो उनको वहाँ काफी समय लगता है। अगर कभी करदाता जीत जाता है, तो सरकार अपील में चली जाती है। इस तरह, इसको ऐसे उलझाकर रखा जाता है कि करदाता से देश के लिए जो कर आना चाहिए, वह नहीं आ पाता है। सरकार और करदाता मिलकर, बड़ी-बड़ी कंपनियाँ और बड़े-बड़े उद्योगपति ऐसा खेल खेलते रहते हैं कि उससे देश को नुकसान होता है और कर की वसूली नहीं हो पाती है, इसलिए इसमें पारदर्शिता होनी चाहिए और सख्त नियम बनने चाहिए। कर किसी गरीब से नहीं लिया जाता है। मुश्किल से ऐसे दो परसेंट लोग ही हैं, जिनके पास यह सारा कर है। जो आज इतने बड़े कर का हिस्सा हैं, उन पर सख्त कार्रवाई होनी चाहिए और ऐसा कानून बनना चाहिए। जो कानून बनाया जाए, वह इम्प्लिमेंट होना चाहिए। हम कानून तो बहुत बनाते हैं, पर वे कभी इम्प्लिमेंट नहीं होते, इसलिए यह कर बढ़ता चला जा रहा है और यह समय पर जमा नहीं हो पा रहा है।

मेरा सुझाव है कि हमने जो कानून बनाया है, वह बहुत अच्छा कानून है, हम उसकी सराहना करते हैं, पर वह समय पर इम्प्लिमेंट होना चाहिए। बहुत-बहुत धन्यवाद।

DR. L. HANUMANTHAIAH (Karnataka): Sir, this Bill is basically a solution to the disputed tax arrears, and is applicable to disputes, pending as on 31.1.2020. Sir, the pending disputes may be because of pending appeals filed in the Income Tax Department and filed by the Income Tax Department officials and the taxpayers also. Sir, on the first dispute scenario, this Bill says, "The taxpayer has to pay 100 per cent tax of the disputed tax, with the promised waiver of the attached penalty and interest." Sir, where the dispute relates to only interest, penalty or levy, the amount to be paid by the taxpayer is 25 per cent of such demand, with a promised waiver of balance 75 per cent of the Total amount.

Sir, on the second dispute scenario, the solution envisaged in the Bill is, the taxpayer has to pay 50 per cent of the disputed tax, with a promised waiver of the attached penalty on interest. Sir, for the dispute scenario, I want to explain to you that taxpayer is an aggrieved person since the assessment order has been passed and he



has to pay the tax determined as per the order. The taxpayer's first Appellate Authority is the Commissioner (Appeals). The Commissioner (Appeals) is part of the Department. As per the existing norms, if an appeal by the taxpayer is pending for adjudication before the Commissioner (Appeals), he has to pay 20 per cent of the Total demand and wait for an order by him. The taxpayer has to pay the balance 80 per cent demand after the Commissioner (Appeals) gives an order. Still, to get a relief, he can go on appeals to the Income-Tax Appellate Tribunal. If the order of the Commissioner (Appeals) gives full relief to the taxpayer, the 20 per cent demand amount is paid back with interest by the Department.

In the normal course, the taxpayer is required to pay only 20 per cent of the Total demand at the first appeal stage and then wait for the order. But, this Bill induces him to come forward to pay 100 per cent tax. I sincerely feel that this is the basic flaw in the Bill. With a promised waiver of the accompanying interest and penalty, it is not fair to the taxpayer. A better proposition would be to demand 50 per cent of the tax portion with a promised waiver of the accompanying interest and penalty.

Another point is, there is, at least, 50 per cent success rate in winning an appeal by the taxpayer in the first appeal stage. In the normal event of his case failing in the first stage, he can approach Income-Tax Appellate Tribunal, High Court or Supreme Court. These are the provisions available to him. Hence, forcing the taxpayer to pay 100 per cent under the Scheme is a premature exercise.

In the second stage of the dispute, scenario two, I would like to speak on a very peculiar situation which is brought to the taxpayer. In simple terms, there is no dispute in the scenario as per the doctrine of jurisprudence. The situation basically arises when the assessing officer passes the assessment order determining certain amount of tax and interest payable, on which the taxpayer has gone on appeal before the Commissioner (Appeals) and won the case here also. As per the existing norms, the Department has to refund the 20 per cent which the taxpayer has paid. Instead, as per the Bill, the taxpayer is now dragged into a truce when there is no battle at all! The Department may have every right to file an appeal against the favourable order to the taxpayer, passed by the Commissioner (Appeals). But, the fact that the Income-Tax Appellate Tribunal may reverse the judgment passed by the Commissioner (Appeals) has not been taken into account. This is highly premature and it forces the taxpayer to surrender in advance!

[Dr. L. Hanumanthaiah]

Sir, since the assessing officer passes the order giving effect to the order of the Appellate Authority within thirty days of the order, then where is the question of inducing the taxpayer to pay 50 per cent of the tax demand and seek amnesty when such tax itself has vanished from the register of the assessing officer? Sir, there are possibilities of misuse of this opportunity also, in making their black money into white. It is another possibility in this.

So, I request the hon. Minister to answer my questions and bring a better option to the taxpayers. In the normal course, these taxes can be paid by them.

SHRI NARAIN DASS GUPTA (NCT of Delhi): Sir, I thank you for giving me this opportunity to speak. At the outset, I would fully agree with Prof. Rajeev Gowda. Two objectives have been given in the statement. The first is to reduce the litigation and the second is to generate timely revenue. I agree with the fact that the primary objective is to generate the revenue and address the sinking economy and to bridge the fiscal deficit gap. This is what he has said and I agree with him fully and with the second thing that Shri Kareem said. This is a benefit which we are giving to the dishonest tax evaders against the honest payers. This is a fact of life. I would just like to go into the history of Income Tax Act which came into being in 1961. After that, a number of amnesty schemes have come and the first amnesty scheme which came was in 1965 and the second was in 1975 where the benefit was given to both, in such of the cases and in ordinary cases, but here it has been restricted. After that I wrote a letter to the hon. Finance Minister pointing out certain information. Out of the five, I pointed out, four has been accepted as per the revised one. As my friend, Ashwaniji has said, we should use the word 'V to V' and one thing he pointed out was that the expenditure is increasing and we have the lowest rate of tax as compared to the rest of the world. That is why we have come to address the issue. Now, what will happen in the succeeding years? We can address this issue through this process. What will happen next? It is because the tax rates are, as he has said, the lowest as compared to others. That is the issue. Sir, I would like to read one part of the Statement of Object and Reasons. It says "...will be able to deploy time, energy and resources saved by opting for such dispute resolution towards their business activities." This is the benefit of reducing that, but what will happen in such cases? Now, after my letter, this has been restricted. The benefit is given to such cases also, but not above ₹ 5 crores. Why not the other? It is because otherwise, they will continue to deploy time, energy and resources for

litigation. This is my suggestion. We should be open. This scheme should be applicable to all such cases irrespective of the amount of ₹ 5 crores and above. That is one thing. I will invite the attention of the hon. Finance Minister to Section 6. I would like to read for the benefit of the House. "Subject to the provisions of section 5, the designated authority shall not institute any proceeding in respect of an offence; or impose or levy any penalty; or charge any interest under the Income-tax Act in respect of tax arrear." This is the only immunity. Otherwise, as per the provisions of the income tax, who can initiate the proceedings for penalty, interest or prosecution? That is the income tax authority, not the designated authority and you will find the designation authority in Section 2 that it includes the Principal Chief Commissioner, but as for the power to initiate the penalty prosecution, interest etc., lies with a set of income tax officers. That 'officer' means income tax assessing officer, appellate authority, ITAT and even High Courts. Immunity will not be given if we don't hear the designated authority. Either we should replace with income tax authority or we should say that subject to the provisions of Section 5...

**उपसभाध्यक्ष (डा. सत्यनारायण जटिया):** गुप्ता जी, पूरा कीजिए। आपका समय तीन मिनट था, लेकिन आप पांच मिनट बोल चुके हैं। ...(समय की घंटी)... पूरा कीजिए।

**SHRI NARAIN DASS GUPTA:** Sir, this is very important. It says "the designated authority or the income tax authority which is the substitute here." Regarding payment, as per the scheme, we are yet to frame the challans, forms for payment and we have to make rules. As Ashwiniji has said, this scheme is available up to 30th. No, this is not. That was mentioned only in her Budget Speech. Here it is specified. It is yet to be announced. It may be 30th June or beyond that, but the question is regarding payment. For the payment the time which is allowed is only 31st March. We are on the 13th of March. Tomorrow it will passed. We are left with only 14 days. If I file a form, then the designated officer will determine the tax and the time available with him is 15 days. How will it be possible to make the payment before 31st? That is why the time should be extended up to a minimum of 30th of April. These are my suggestions. With these words, I support the Bill. Thank you.

**SHRI TIRUCHI SIVA:** Sir, I am on a point of order.

Sir, the Parliament is empowered to enact laws. But, they should not be *ultra vires* to the Constitution. Article 348 very clearly says that all Bills and all Acts must be in

[Shri Tiruchi Siva]

English only. And, this is for the first time that we come across a Bill titled as 'the Director Tax Vivad se Vishwas Bill, 2019.' It is unprecedented. The hon. Minister is also from the State of Tamil Nadu. I think, she should give an assurance on the floor of the House that she would take care of this while drafting rules, because we cannot scuttle the Bill now. Sir, we are opposing the Bill in the present form as it is ultra vires to the Constitution. It has never happened. If she gives an assurance that it will be taken care of while drafting rules, it will be helpful. Or else, it will trigger many implications in the non-Hindi speaking States. And, this should not set a precedent. This is my submission. I expect that the hon. Minister would assure us while replying to the debate. Thank you.

SHRIMATI NIRMALA SITHARAMAN: Sir, first of all, I would like to thank all leaders belonging to various political parties. I take their names with due respect and thank Shri Ghulam Nabi Azad, Shri Tiruchi Siva, Shri Satish Misra, Prof. Ram Gopal Yadav, Shri Derek O'brien and Shri Navaneethakrishnan, because they have very readily come to cooperate and agreed, as was reminded by Shri Derek, on a Friday, to take this Bill into consideration by understanding the importance of the Bill itself. And, therefore, let me start by specifically thanking each one of them for having been very cooperative and sitting through consideration of the Bill.

Sir, before I start, there were 12 Members who have spoken in detail about the Bill. I thank each one of them. They have raised certain issues which are critical to the implementation of this scheme itself. I shall reply to some of the questions and also provide clarifications, in brief, considering that I have been asked not to speak elaborately.

I have broadly regrouped issues that have been raised by the hon. Member into 12 categories. I will quickly go through each one of them in such a way that it answers questions of several hon. Members.

The first important question asked is, 'Is issuing a lot of clarifications through FAQs based on what was presented and tabled in the Lok Sabha so that people will get to know what is actually in the scheme as an explanatory a violation? Sir, a reference has been made to a Circular No. 7 of 2020 wherein the FAQs have been elaborated. A question was raised, 'Was it not a breach of privilege?' I would just like to read one line from Circular No. 7 of 2020, wherein FAQs have been elaborated. Before we elaborate all these, there is a line mentioned before the FAQs are explained. It says and

I quote, 'These clarifications are, however, subject to approval and passing of the Direct Tax Vivad se Vishwas Bill, 2019 by Parliament and receiving the ascent of the hon. President of India.' It has been stated upfront, much before the details have been given and, therefore, I wanted to assure the hon. Members that there is no breach of privilege. We are only trying to explain things to the people and that is clearly stated upfront as a disclaimer.

Second is about setting targets. A question has been asked: 'Have you brought pressure on the heads of tax assesses, have you brought pressure on the tax authorities themselves indicating that their performance would be reflected in their ACRs?' Sir, first of all, it is an outreach programme which go on saying what the scheme is all about and why should they encourage the assesses to come on board. So, the target set more for outreach activity rather than making every assessee come into the scheme. So, let that be very clear. Of course, we want our officials to be taking every scheme of the Government seriously, but not to the point of compelling anyone to come into the scheme.

Third is the issue relating to end-date, has it got too shorter time and is it too quick to be implemented? When will you close it? Is there any statement? We want to assure that the date given 31st March is for payment without any kind of penalty or additional charge or anything of that kind. Between 31st March and June 30th with additional 10 per cent payment, given formula of the scheme, people can join in. However, what is important here is that the Bill authorizes the Government to notify the end date. So, depending on how this whole thing is going, based on the suggestions coming from the tax assesses themselves, the notification will be issued subsequently.

Then, there is confusion whether there are two dates — 31st March and 30th June. Hon. Member, Navaneethakrishnan, had put this question whether there are two dates. I will explain this. To enter into the scheme and pay the money as per the formula given there, 31st March is the date given, for which, of course, FAQs have been in public domain for a very long time, since we tabled it in the Lok Sabha. With a certain amount of penalty, that is, 10 per cent additional charge, the last date is 30th June. But, till 31st March, there is no additional payment. After 31st March, till 30th June, there is 10 per cent additional charge. That is why two dates have appeared. There is no confusion about it. But, eventually, the date of end of the scheme will be notified by the Government. This Bill has empowered the Government to carry on with that.

[Shrimati Nirmala Sitharaman]

The other question, which was raised, was whether wealth tax is also included in this. Are taxes, laid on the wealth of people, also included in this? This is a scheme which is being brought in for the Income Tax Act. So, only those disputes, which pertain or come under the Income Tax Act, will be taken up, not those that come under the wealth tax. So, I just want to draw the attention of the hon. Member who raised it.

Then, another very important question was raised: All right, you are giving us this scheme, but this is because there have been disputes. But, why, at all, these disputes are there? Are you doing anything to reduce the root cause of litigation? I would like to assure the hon. Members that reducing the discretion, which is in the hands of the tax authorities and who also have high-pitched assessments for any assessee and then further pursuing it, and so on, all this is now coming to zero because the Government is now using technology. We are bringing in faceless assessment. Not just faceless assessment, but the appeals would also now become faceless. So, through the e-mail, through questions that are asked through the group of people, who will be understanding the faceless assessment scheme and who will be guiding them, this will happen. Therefore, a very pertinent point was raised that the root cause of the litigation should be addressed. The Government is taking all steps towards reducing the litigation. It is our priority.

Then, the next point was raised whether we are going to allow cases that are already under prosecution. I just want to highlight that if the prosecution is based on the Income Tax Act, I mean, the tax authorities have taken you to the prosecution, of course, you will be excluded. But, if you have prosecution under various other Acts, you are welcome to join the scheme, but the exclusion is only for those prosecutions that are under the Income Tax Act.

Sir, before I take up the issue raised by hon. Member, Shri Tiruchi Siva, I will move over to the question raised by hon. Member, Dr. Amar Patnaik, about the transfer pricing related matter. The secondary adjustment only applies to the Assessment Year 2017-18 and subsequent years. It does not apply to earlier years to which most of the transfer pricing cases pertain. So, that's the specific clarification for the question related to transfer pricing.



Another very repeatedly raised issue was why only the cases that are below rupees five crores are being included, and not those that are above rupees five crores. I want to make it clear here that the cases above rupees five crores have been excluded so that large evasion-related cases and fraud cases do not come into the scheme and take advantage of this scheme.

That is why we have limited it to the topmost extent of ₹5 crores and not beyond. So, we do not want disputes, which involve larger sums, to take advantage of the scheme, much before we can even establish what behind those kinds of disputes is.

The last two points which I would like to highlight, just so that my Parliamentary Affairs Minister is not worried if I am taking too much time, are: Is this going to provide amnesty to those who are covered under the demonetisation-related cases? The hon. Member, Shri Wilson, raised this question. First of all, this scheme is not an amnesty scheme at all. But the taxpayer has to pay a certain tax amount and that tax amount, the undisclosed cash deposit during demonetisation, is liable to be suffering a tax of 75 per cent. Hence, the taxpayer has to pay 75 per cent, the demonetisation related ones, of tax for settling the dispute regarding the cash deposits, which had been made during the period of demonetisation. So, it is not an amnesty for anybody. Lastly, what happens to those who have paid tax under protest? It is mentioned in the Bill that if the amount already paid by the taxpayer exceeds the amount payable by the taxpayer under this scheme, refund shall be granted to the taxpayers. So, those who have paid with a protest, if the amount paid already is much higher than the tax which they have to duly pay, then, you have this relief of the refund coming in.

Lastly, I come to the issue of language, the use of language as to why 'Vivad Se Vishwas'. Actually speaking, yes, it is not put in the bracket. 'The Direct Tax Bill, 2020' is the Bill's name. The '*Vivad Se Vishwas*' should have been technically within brackets, just for making it clear. I fully respect the views given by Shri Tiruchi Siva and also Shri Wilson. I do respect that. Even I would love to have them in each one of the regional languages, and not really intended to impose any particular language. Of course, I can give an assurance to the hon. Members who have raised this issue that through a circular, I will ensure that all regions do use it, even in the local language, and also advertise it through a local language than to have just that one expression in Hindi, which may not, I agree, be understandable by many of the regional language speaking tax assesses.

SHRI TIRUCHI SIVA: But it can be...

SHRIMATI NIRMALA SITHARAMAN: Sorry, it won't substitute, because, again, I will have to go back to the Lok Sabha to seek the consent and so on. So, because it has some practical difficulty.

SHRI P. WILSON: You can delete it.

SHRIMATI NIRMALA SITHARAMAN: No. ...*(Interruptions)*...

SHRI P. WILSON: It is against the Constitution. Article 348 does not permit this.

SHRIMATI NIRMALA SITHARAMAN: I have heard that, Sir. I would appeal to the Members.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Please sit down, Mr. Wilson.

SHRIMATI NIRMALA SITHARAMAN: Both the hon. Members, Shri Tiruchi Siva and Shri Wilson, yes, they reminded me; I am also from a non-Hindi speaking State. I do understand the importance of mother tongue and regional languages. In this case, I yield by saying, I give an assurance that we will have circulars going to all the regions to highlight each of the points in this scheme in the respective regional languages. With this, I seek the support of all the hon. Members and, once again, thank all of them for having been so cooperative.

THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS (SHRI V. MURALEEDHARAN): Sir, the House had unanimously decided that we will take up discussion on this Bill from 1.00 p.m. to 2.30 p.m. Now, it is exactly 2.30 p.m. So, till the proceedings on the passing of the Bill are over, the House may decide to extend the time, and then, proceed to the Private Members' Business.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): The Private Members' Business will be of two-and-a-half hours. Now, the question is:

"That the Bill to provide for resolution of disputed tax and for matters connected therewith or incidental thereto, as passed by Lok Sabha, be taken into consideration."

*The motion was adopted.*

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): We shall not take up Clause-by-Clause consideration the Bill

*Clause 2 was added to the Bill.*

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Now we shall take up Clause 3. In Clause 3, there is one Amendment (No. 1) by Dr. T. Subbarami Reddy. He is not present.

*Clause 3 was added to the Bill.*

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): In Clause 4, there is one Amendment (No. 2) by Dr. T. Subbarami Reddy; He is not present.

*Clause 4 was added to the Bill.*

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): In Clause 5, there is one Amendment (No. 3) by Dr. T. Subbarami Reddy; He is not present.

*Clause 5 was added to the Bill.*

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): In Clause 6, there is one Amendment (No.5) by Shri Narain Dass Gupta.

SHRI NARAIN DAS GUPTA (NCT of Delhi): Sir, I have to just make a submission. As I have stated that the word 'designated authority' has been inserted; and it says that he will not be able to initiate the prosecution proceeding.

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Are you moving your amendment?

SHRI NARAIN DAS GUPTA: Sir, because the hon. Finance Minister has not answered this, I want to know whether the other authority, the income tax authority, will be debarred from initiating the proceedings for penalty prosecution interest. That was my question. Otherwise, I may withdraw it. But this is not clarified. ...*(Interruptions)*...

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): Are you moving it or not?

SHRI NARAIN DAS GUPTA: Sir, I don't move it.

*Clause 6 was added to Bill.*

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): In Clause 7, there is one Amendment (No.4) by Dr. T. Subbarami Reddy; He is not present.

*Clause 7 was added to the Bill.*

*Clause 8 was added to the Bill.*

THE VICE-CHAIRMAN (DR. SATYANARAYAN JATIYA): In Clause 9, there is there is one Amendment (No. 6) by Shri Elamaram Kareem. Are you moving it?

*Clause 9 - Act not to apply in certain cases*

SHRI ELAMARAM KAREEM (Kerala): Yes, Sir. I move:

- (6) That the Rajya Sabha recommends to the Lok Sabha that the following amendment be made in the Direct Tax Vivad se Vishwas Bill, 2020, as passed by Lok Sabha, namely:-

That at page 7, after line 7, the following be inserted, namely:-

- "(v) relating to any undisclosed income assessed, based on transactions involving de-monetized currencies, consequent to de-monetization of currencies which came into effect on 8th day of November, 2016, if the amount of disputed tax exceeds rupees one lakh;
- (vi) relating to any undisclosed income assessed based on transactions involving shell companies if the amount of disputed tax exceeds rupees five lakh."

The question was put and the motion was negatived.

*Clause 9 was added to the Bill.*

*Clauses 10 to 12 were added to the Bill.*

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

SHRIMATI NIRMALA SITHARAMAN: Sir, I move: That the Bill be returned.

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

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