

और उनकी visionary leadership के लिए उनको इस सदन के माध्यम से फिर एक बार अभिनन्दन व्यक्त करना चाहता हूँ। गुजरात में ये दो ही यूनिवर्सिटीज़ नहीं हैं, बल्कि वहाँ Children's University, Indian Institute of Teacher Education (IITE), Swarnim Gujarat Sports University, Pandit Deendayal Petroleum University, Gujarat Technological University, Gujarat National Law University, Shree Somnath Sanskrit University भी हैं। ऐसी अलग-अलग यूनिवर्सिटीज़ की स्थापना आदरणीय नरेन्द्र मोदी जी ने गुजरात में की है। मैं देश की जनता की तरफ से इसके लिए माननीय नरेन्द्र मोदी जी को धन्यवाद देना चाहता हूँ कि उन्होंने ये यूनिवर्सिटीज़ स्थापित कीं, जो आज देश के काम आ रही हैं। इस यूनिवर्सिटी को नेशनल यूनिवर्सिटी बनाने के लिए यह बिल सदन के सामने लाया गया है और सभी सांसद महानुभावों ने इस बिल का समर्थन किया है, इसके लिए मैं उनको अपनी ओर से धन्यवाद देता हूँ। बहुत-बहुत धन्यवाद।

THE VICE-CHAIRMAN (DR. SASMIT PATRA): The question is:

"That the Bill to establish and declare an institution to be known as the Rashtriya Raksha University as an institution of national importance and to provide for its incorporation and matters connected therewith or incidental thereto, 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.

Clauses 2 to 53 were added to the Bill.

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

श्री जी. किशन रेड्डी: महोदय, मैं यह प्रस्ताव करता हूँ:

"कि विधेयक को पारित किया जाए।"

The question was put and the motion was adopted.

The Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Bill, 2020

THE VICE-CHAIRMAN (DR. SASMIT PATRA): Now, we will take up the next matter of Business, i.e., the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Bill, 2020. There is a Statutory Resolution also. Both of them have to be discussed together.

[Dr. Sasmit Patra]

Now, Statutory Resolution by Shri Binoy Viswam and Shri K.C. Venugopal, not present. Now, Shrimati Nirmala Sitharaman to move a Motion for consideration of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Bill, 2020.

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

"That the Bill to provide for relaxation and amendment of provisions of certain Acts and for matters connected therewith or incidental thereto, as passed by Lok Sabha, be taken into consideration".

The question was proposed.

THE VICE-CHAIRMAN (DR. SASMIT PATRA): Motion moved. The Motion for consideration of the Bill is now open for discussion. Shri Sujeet Kumar.

SHRI SUJEET KUMAR (Odisha): Mr. Vice-Chairman, Sir, at the outset, I commend the Government for bringing this Ordinance during this COVID-19, which was not only very timely but also very human, sensitive and pro-citizens. But, with your permission, Sir, I would like to make some very specific submissions to the hon. Minister for her consideration which are in the larger interest of the nation and its citizens. Sir, as you know, during COVID-19, salaries have been cut, vendor payments are getting delayed and businesses are struggling. In such a scenario, I appeal to the Government to mitigate these hardships by making all the pending tax refunds which will improve the liquidity in the hands of the taxpayers. Sir, the limit on deduction of 10 per cent of gross revenue under Section 80g of the Income Tax Act is not applicable to donations made to PM CARES Fund. But this limit is applicable for donations made to the Chief Minister's Relief Fund. Sir, why should there be this distinction? I urge the Government, through you, Sir, to exempt these donation limits made to the CMRFs. Sir, the dates for various statutory and regulatory compliances also need to be extended further and the tax rates need to be lowered further, at least, for the MSMEs. I urge the hon. Minister to take a very large-hearted and sympathetic view on this. Sir, we all agree on the importance of MSMEs for the Indian economy and the potential of job creation by the MSMEs. But, currently they are all struggling and are in a very bad shape. Sir, instead of taxing them, the Government should instead protect them because this is the time when they need this protection more than ever. Sir, companies have been provided tax relief by reducing the tax rate from 30 per cent to 25 per cent, if the turnover does

not exceed ₹400 crores. But, in India bulk of the MSME sector is in the sole proprietorship or partnership or LLP firm itself, who do not have this tax relief. So, it is my humble submission for extending this tax relief to the MSMEs also working in the status of proprietorship, partnership or LLP. Sir, my final submission is regarding the decriminalization of offences and the double taxation. A lot was expected in this Ordinance regarding decriminalization of certain offences and the double taxation, which has not been covered in the Bill, which may promote ease of doing business by providing conducive environment to the MSME sector, particularly, for the first time offender, when there is no mens rea involved. I will give you an example, Sir. The Income Tax Department came out with a guideline vide Circular No.24 of 2019, dated 9th September, for identifying and processing cases for prosecution under the Direct Tax laws. It may be suggested, Sir, that no prosecution should be launched where the TDS has not been voluntarily...

THE VICE-CHAIRMAN (DR. SASMIT PATRA): Please conclude.

SHRI SUJEET KUMAR: I am concluding, Sir. It is my humble submission that no prosecution should be launched where the TDS has been voluntarily deposited with interest before any proceedings initiated by the Department. Sir, this would be a rewarding step for the honest and law-abiding citizens. It may also be suggested that no prosecution should be launched where the tax interest or the penalty amount involved in the default does not exceed ₹25 lakh. Sir, I think this is a very welcome Ordinance which is now placed as a Bill and I wholeheartedly support this. Thank you.

SHRI V. VIJAYASAI REDDY (Andhra Pradesh): Mr. Vice-Chairman, Sir, I would first like to congratulate the hon. Finance Minister for giving the much needed relief to the people during the pandemic. With downsizing in the public sector and reduction in the salaries of several people in the private sector also, the decision to give relaxations under several provisions of taxation and other laws is a welcome move. Sir, there are several positives in the Bill but I would particularly highlight the relaxations given by the GST Council forcing the Ordinance in reducing the interest on delay in payment of GST returns by registered persons under the Act. This was a much needed move for the companies which have suffered to a great account due to the pandemic. Accordingly allowing extensions under the Vivad Se Vishwas Scheme without additional ten per cent payment also shows the Government's will to serve the honest taxpayers in the country. With this observation, I support the Bill. Thank you.

SHRI KANAKAMEDALA RAVINDRA KUMAR (Andhra Pradesh): Sir, I thank you for giving me this opportunity to speak. Legislation was passed with regard to direct taxes during the last Session of Parliament. Among the substantial amendments pertaining to Income-Tax Act, one important among them is the jurisdiction of the Income-Tax authorities. How will it be implemented and how will it be hassle-free for assesseees? Apart from assessment, the tax payers have to approach the Income Tax Department for various other functions like rectification, verification, lower deduction of tax, revision, valuation, transfer of audit, etc. These functions are currently performed manually and they are done by officers within the jurisdiction of tax-payers. How will this type of activities be accomplished in the faceless scheme? I need clarification on these from the Government so that the common people are benefited.

Sir, States are now given an option to borrow or raise money from the market, which will be repaid later by the Centre. But, even to plan this borrowing from the market, the States need to know the time-line as to when they can expect the pending GST compensation. The Government has to clarify on this.

With these submissions, I request the Government to adopt a cautious approach during the Covid pandemic. I support this Bill and seek these clarifications. Thank you, Sir.

(MR. DEPUTY CHAIRMAN *in the Chair*)

SHRIMATI NIRMALA SITHARAMAN: Sir, quickly, I would like to give a brief background on where we are today. We had to bring an Ordinance because a lot of tax-related compliances were due at the time when the lockdown was announced. We realised that many of the assesseees couldn't do their compliance even if they wished to do. Therefore, we had to bring in an Ordinance and it was issued on 31st March, 2020 which, essentially, was for deferring the date of compliances both for direct and indirect taxes. Also, the customs and excises areas were to be covered similarly. Therefore, we had to bring in the Ordinance for including these deferrals of dates. Furthermore, the Vivad se Vishwas Scheme as also the Sabka Vishwas, both required date deferrals for compliance. The last date was falling in the period of the Covid lockdown. As a result, this Ordinance was brought in on 31st March, 2020. We are trying to replace that Ordinance with the Bill. Now that we are coming with the Bill, we have brought in other clauses also, which may be timely for us to do it so that the

2.00 P.M.

investments which are coming into the country are facilitated, making sure that the IFSC Gift City has better provisions for sovereign fund investment into this country. The new additions to this Bill, post the Ordinance, are also to make sure that the landmark decision the hon. Prime Minister made in bringing in faceless assessments in taxation, faceless now even in appeals, powers for the faceless being put at a higher level in terms of hierarchy, are all being made a part of the law itself just so that the Government's commitment towards making taxation a lot more transparent a process is clear. So, the addition over and above the Ordinance, which was introduced on 31st March, 2020 is to add these kind of amendments so that the survey powers, revisionary powers are extended to every realm of the taxation.

Also, one of the features which is being added over and above the amendments which were included in the Ordinance is to reduce the TDS and TCS rates from 100 to 75, which means we are foregoing 25 per cent. So, these are essentially to make sure that the people who have compliance-related issues, because deadlines were falling within the Covid lockdown period, are given extended dates so that they are not put to hardship.

So, largely, this is the feature and I appreciate all the Members who have spoken about it and having gone through the amendment Bill that we are bringing in, I seek their support through you, Sir, on what is a timely set of amendments.

MR. DEPUTY CHAIRMAN: Thank you, Nirmalaji. I shall now put the motion moved by Shrimati Nirmala Sitharaman to vote. The question is:

"That the Bill further to provide for relaxation and amendment of provisions of certain Acts and for matters connected therewith or incidental thereto, 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.

Clauses 2 to 11 were added to the Bill.

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

MR. DEPUTY CHAIRMAN: Now, the Minister to move that the Bill be returned.

SHRIMATI NIRMALA SITHARAMAN: Sir, I move:

That the Bill be returned.

The question was put and the motion was adopted.

MESSAGES FROM LOK SABHA — Contd.

(I) The Homeopathy Central Council (Amendment) Bill, 2020

(II) The Indian Medicine Central Council (Amendment) Bill, 2020

SECRETARY-GENERAL: Sir, I have to report to the House the following messages received from the Lok Sabha, signed by the Secretary-General of the Lok Sabha:-

(I)

"In accordance with the provision of rule 120 of the Rules of Procedure and Conduct of Business in Lok Sabha, I am directed to inform you that Lok Sabha, at its sitting held on the 21st September, 2020, and continued on 22nd September, 2020, agreed without any amendment to the Homeopathy Central Council (Amendment) Bill, 2020, which was passed by Rajya Sabha at its sitting held on the 18th September, 2020."

(II)

"In accordance with the provisions of rule 120 of the Rules of Procedure and Conduct of Business in Lok Sabha, I am directed to inform you that Lok Sabha, at its sitting held on the 21st September, 2020, and continued on 22nd September, 2020 agreed without any amendment to the Indian Medicine Central Council (Amendment) Bill, 2020, which was passed by Rajya Sabha at its sitting held on the 18th September, 2020."

MR. DEPUTY CHAIRMAN: The House stands adjourned till 9.00 a.m. on Wednesday, the 23rd September, 2020.

*The House then adjourned at two minutes past
two of the clock till nine of the clock on
Wednesday, the 23rd September 2020.*