



DELHI VIDHAN SABHA

दिल्ली विधान सभा

REPORT OF THE SELECT COMMITTEE

ON

THE DELHI TAX ON LUXURIES (AMENDMENT BILL, 1997)

(PRESENTED ON 19.03.1997)

दिल्ली विलासिता कर संशोधन विधेयक, 1997

पर गठित प्रवर समिति का

प्रतिवेदन

१९.०३.१९९७ को प्रस्तुत

DELHI VIDHAN SABHA SACHIVALAYA

दिल्ली विधान सभा सचिवालय

विषय सूची

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दिल्ली वितासिता कर संशोधन विधेयक, 1996

पर गठित प्रवर समिति

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समिति का गठन

1.	श्री सतीश चन्द्र खण्डेलवाल	सभापति
2.	प्रो. जगदीश मुखी	सदस्य
	॥ विधेयक के प्रभारी मंत्री ॥	
3.	श्री बोध राज	सदस्य
4.	श्री मुरारी सिंह पवार	सदस्य
5.	श्री दीप चन्द बन्धु	सदस्य
6.	श्री अजय माकन	सदस्य
7.	श्री सूरज प्रसाद पालीवाल	सदस्य

सचिवालय

1.	श्री पी.एन. गुप्ता	सचिव
2.	श्री एस.के. शर्मा	संयुक्त सचिव
3.	श्री एस.के. श्रीवास्तव	समिति अधिकारी

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प्र ति वे द न

दिल्ली विलासिता कर संशोधन विधेयक, 1996 दिनांक 24.10.96 को सदन में पुरःस्थापित किया गया था। जब विधेयक को 25 अक्टूबर, 1996 को सदन में विचार के लिये लिया गया, तो श्री अजय माकन एवं श्री बोध राज द्वारा निम्नलिखित प्रस्ताव प्रस्तुत किया गया :-

"कि विधेयक को अध्यक्ष द्वारा नाम-निर्देशित सदन की सात सदस्यीय समिति को सौंप दिया जाये।"

प्रस्ताव को मतदान के लिये रखा गया और सदन द्वारा स्वीकार किया गया।

तत्पश्चात्, सदन के निर्णय के अनुसार, माननीय अध्यक्ष ने विधेयक पर निम्नानुसार 7 सदस्यों की एक प्रवर समिति नियुक्त की :-

1.	श्री सतीश चन्द्र खण्डेलवाल	सभापति
2.	प्रो. जगदीश मुली	सदस्य
	॥ विधेयक के प्रभारी मंत्री ॥	
3.	श्री बोध राज	सदस्य
4.	श्री मुरारी सिंह पवार	सदस्य
5.	श्री दीप चन्द बंधु	सदस्य
6.	श्री अजय माकन	सदस्य
7.	श्री सूरज प्रसाद पालीवाल	सदस्य

समिति ने अपनी 22 नवम्बर, 1996 और 27 फरवरी, 1997 को आयोजित बैठकों में दिल्ली विलासिता कर संशोधन विधेयक, 1996 के प्रावधानों पर विचार किया। समिति ने विधेयक के संबंध में प्राप्त हुए विभिन्न संशोधनों और इसके साथ-साथ महाराष्ट्र, उत्तर प्रदेश और

गोवा राज्य में लागू विलासिता कर अधिनियमों में निहित प्रावधानों की जांच की। बैठकों के कार्यवृत्त प्रतिवेदन के साथ संलग्न हैं।

प्रवर समिति ने अपनी 27 फरवरी, 1997 को आयोजित बैठक में प्रतिवेदन को पारित किया।

प्रवर समिति सिफारिश करती है कि संशोधित विधेयक को जैसा सदन में पुरःस्थापित किया गया था, उसको पारित कर दिया जाये।

सतीश चन्द्र सण्डेलवाल

सतीश चन्द्र सण्डेलवाल

समापित

॥ प्रवर सभिति दार यथा प्रतिवेदित॥

दिल्ली विलासिता कर ॥संशोधन॥ विधेयक, 1996

दिल्ली विलासिता कर अधिनियम, 1996 में संशोधन के लिये एक विधेयक

इसे भारतीय गणतंत्र के 47वें वर्ष में राष्ट्रीय राजधानी क्षेत्र दिल्ली विधान सभा दार निम्न प्रकार से अधिनियमित किया जाये :-

1. ॥1॥ इस अधिनियम को दिल्ली विलासिता कर संशोधन विधेयक, 1996 कहा जाये ।
- ॥2॥ यह सम्पूर्ण राष्ट्रीय राजधानी क्षेत्र, दिल्ली पर विस्तारित होगा ।
- ॥3॥ यह शासन दार सरकारी राजपत्र में अधिसूचना द्वारा नियत तिथि को प्रभावी होगा और इस अधिनियम के विभिन्न उपबंधों के लिये भिन्न-भिन्न तिथियां निश्चित की जा सकती हैं ।

संक्षिप्त शीर्षक,
विस्तार एवं प्रारम्भ

2. धारा-2 में संशोधन : दिल्ली विलासिता कर अधिनियम, 1996 ॥जो कि आगे "मुख्य अधिनियम" के रूप में संदर्भित है॥ की धारा 2 की उपधारा ॥ड॥ हटाई जायेगी ।
3. धारा-3 में संशोधन : मुख्य अधिनियम की धारा 3 की उप-धारा ॥4॥ हटाई जायेगी ।

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1. Composition of the Select Committee.
2. Report of the Select Committee.
3. Bill as reported by the Select Committee.
4. Minutes of the meetings held.

**The Select Committee on 'The Delhi Tax
On Luxuries (Amendment) Bill, 1996'**

Composition of the Committee

- | | | |
|----|--|----------|
| 1. | Sari Satish Chandra Khandelwal | Chairman |
| 2. | Prof. Jagdish Mukhi,
(Minister-in-charge of the Bill) | Member |
| 3. | Sari Bodi Raj, | Member |
| 4. | Sari Murari Singh Panwar | Member |
| 5. | Sari Deep Chand Bandhu | Member |
| 6. | Sari Ajay Maken | Member |
| 7. | Sari Suraj Prasad Paliwal | Member |

SECRETARIAT

- | | | |
|----|----------------------|-------------------|
| 1. | Sari P.N. Gupta | Secretary |
| 2. | Sari S.K. Sharma | Joint Secretary |
| 3. | Sari S.K. Srivastava | Committee Officer |

R E P O R T

The Delhi Tax on Luxuries (Amendment) Bill, 1996 was introduced in the House on 24.10.1996. When the Bill was taken up for consideration in the House on 25 October, 1996, Shri Ajay Maken and Shri Bodh Raj moved the following motion:-

"That the Bill be referred to seven-Member Select Committee of the House to be nominated by the Hon'ble Speaker".

The motion was put to vote and adopted by the House.

Subsequently, as per decision of the House, Hon'ble Speaker appointed a 7-Member Select Committee on the Bill consisting of the following:-

- | | | |
|----|--|----------|
| 1. | Shri Satish Chandra Khandelwal | Chairman |
| 2. | Prof. Jagdish Mukhi,
(Minister-in-charge of the Bill) | Member |
| 3. | Shri Bodh Raj | Member |
| 4. | Shri Murari Singh Panwar | Member |
| 5. | Shri Deep Chand Bandu | Member |
| 6. | Shri Ajay Maken | Member |
| 7. | Shri Suraj Prasad Paliwal | Member |

The Committee considered the provisions of the Delhi Tax on Luxuries (Amendment) Bill, 1996 at its sittings held on 22 November, 1996 and 27 February, 1997. The Committee examined various amendments received on the Bill as also the Luxury Tax provisions enshrined in the Acts applicable in the States of Maharashtra, Uttar Pradesh and Goa. The minutes of the meetings are annexed with the Report.

The Select Committee adopted the Report in its meeting held on 27 February, 1997.

The Select Committee recommends that the amending Bill as introduced in the House be passed.


SATISH CHANDRA KHADELWAL
CHAIRMAN

THE DELHI TAX ON LUXURIES (AMENDMENT) BILL, 1997

A

BILL

further to amend the Delhi Tax on Luxuries Act, 1996.

Be it enacted by the Legislative Assembly of the National Capital Territory of Delhi in the Forty-Seventh Year of the Republic of India as follows:-

Short title,
extent and
commencement

1. (1) This Act may be called the Delhi Tax on Luxuries (Amendment) Act, 1997.

(2) It extends to the whole of the National Capital Territory of Delhi.

(3) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

Amendment of
Section 2

2. In the Delhi Tax on Luxuries Act, 1996, (hereinafter referred to as "the principal Act"), clause (e) of section 2 shall be omitted.

Amendment of
section 3

3. Sub-section (4) of section 3 of the Principal Act shall be omitted.

MINUTES OF THE MEETING OF THE SELECT COMMITTEE

The First meeting of the Select Committee on the Delhi Tax on Luxuries (Amendment) Bill, 1996, was held on 22nd November, 1996 at 3.00 P.M. The following were present:-

- | | | |
|----|--|----------|
| 1. | Shri Satish Chandra Khandelwal | Chairman |
| 2. | Dr. Jagdish Mukhi,
Finance Minister | Member |
| 3. | Shri Murari Singh Panwar | Member |
| 4. | Shri Deep Chand Bandhu | Member |
| 5. | Shri Ajay Maken | Member |

The Chairman welcomed the members. Thereafter a general discussion regarding procedure to be followed while considering the Bill, ensued. After exchange of views it was decided that a copy of the following Acts should be obtained and circulated for information of the members:-

- i) Maharashtra Tax on Luxuries Act, 1987 along with amendments made in the above Act.
- ii) Act re: Tax on Luxuries in Hotels in the State of Uttar Pradesh.
- iii) Act re: Luxuries Tax regarding Hotels levied by the State of Goa.

The Finance Minister was requested to procure copies of these Acts.

It was also decided that as soon as the copies are made available, the same will be forwarded to members of the Committee. Further resolved that in the next meeting, the Finance Secretary and the Commissioner Excise and Entertainment Tax, should also be invited to attend.

The Committee then adjourned.

MINUTES OF THE MEETING OF SELECT COMMITTEE CONSTITUTED ON
'THE DELHI TAX ON LUXURIES (AMENDMENT) BILL, 1996' AT 3.00 P.M.
IN COMMITTEE ROOM NO. I, OLD SECRETARIAT, DELHI, HELD ON 3.2.97

The meeting convened at 15.10 hours and the following
were present :-

- | | | |
|----|-------------------------------------|----------|
| 1. | Shri Satish Chandra Khandelwal, MLA | Chairman |
| 2. | Shri Murari Singh Panwar, MLA | Member |

SECRETARIAT

- | | | |
|----|----------------------|-------------------|
| 1. | Shri P.N. Gupta | Secretary |
| 2. | Shri S.K. Sharma | Jt. Secretary |
| 3. | Shri S.K. Srivastava | Committee Officer |

REPRESENTATIVES FROM OTHER DEPARTMENTS

- | | | |
|----|-------------------|-------------------------------------|
| 1. | Shri S.N. Sahai | Commissioner
(Luxury Tax/Excise) |
| 2. | Shri S. Prakash | Dy. Commr.
(Luxury Tax/Excise) |
| 3. | Shri R. Bhatnagar | Dy. Secretary
(Finance) |

The meeting was adjourned for ~~the~~ want of quorum.

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MINUTES OF THE MEETING OF THE SELECT COMMITTEE CONSTITUTED ON
'THE DELHI TAX ON LUXURIES (AMENDMENT) BILL, 1996'
(BILL NO.13 OF 1996)'
HELD ON 27-2-1997 AT 3.00 P.M.
IN COMMITTEE ROOM NO.1, OLD SECRETARIAT, DELHI.

The following were present:-

- | | |
|---|----------|
| 1. Shri Satish Chandra Khandelwal, MLA | Chairman |
| 2. Prof. Jagdish Mukhi,
(Minister-in-charge of the Bill) | Member |
| 3. Shri Deep Chand Bandhu, MLA | Member |
| 4. Shri Suraj Prasad Paliwal, MLA | Member |

SECRETARIAT

- | | |
|-------------------------|----------------------|
| 1. Shri P.N. Gupta | Secretary |
| 2. Shri S.K. Sharma | Jt. Secretary |
| 3. Shri S.K. Srivastava | Committee
Officer |

REPRESENTATIVES FROM OTHER DEPARTMENTS

- | | |
|----------------------|---|
| 1. Shri S.N. Sahai | Commissioner
(Excise/Luxury
Tax/Ent. Tax) |
| 2. Shri R. Bhatnagar | Dy. Secy.
(Fin.),
Finance Deptt. |
| 3. Shri S. Prakash | Dy. Commr.,
(Luxury Tax) |

The Committee considered the provisions of 'The Delhi Tax on Luxuries (Amendment) Bill, 1996 (Bill No.13 of 1996)'. It also examined the various amendments received to the above Bill.

The Committee after careful consideration did not accept the amendment to the Bill. The Committee has recommended that 'The Delhi Tax on Luxuries (Amendment) Bill, 1996 (Bill NO.13 of 1996)' may be passed as introduced by the Finance Minister Prof. Jagdish Mukhi.

The Committee also authorised that Shri Satish Chandra Khandelwal, Chairman of the Committee will present the Report and in his absence the same may be presented by Shri Deep Chand Bandhu.

The meeting then adjourned.

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