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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन
के रूप में रखा जा सके ।

Separate paging is given to this Part in order that it may be filed
as a separate compilation.

LOK SABHA

The following Bill was introduced in Lok Sabha on the 22nd August, 1988:—

BILL No. 100 OF 1988

A Bill further to amend the Constitution of India.

BE it enacted by Parliament in the Thirty-ninth Year of the Republic of India as follows:—

1. This Act may be called the Constitution (Sixtieth Amendment) Act, 1988.

Short
title.

2. In article 276 of the Constitution, in clause (2),—

Amend-
ment of
article
276.

(a) for the words “two hundred and fifty rupees”, the words
“two thousand and five hundred rupees” shall be substituted;

(b) the proviso shall be omitted.

STATEMENT OF OBJECTS AND REASONS

Clause (2) of article 276 of the Constitution specifies that the total amount payable in respect of any one person to the State or to any one municipality, district board, local board or other local authority in a State by way of taxes on professions, trades, callings and employments leviable by a State Legislature under clause (1) of that article shall not exceed two hundred and fifty rupees per annum. The proviso to that clause, however, enables the continuance of the levy of such tax at a rate exceeding two hundred and fifty rupees per annum in any State, municipality, etc., if in the financial year immediately preceding the commencement of the Constitution there was in force in that State, municipality, etc., any such tax exceeding that rate.

2. Some of the State Governments have represented that this ceiling of two hundred and fifty rupees which was fixed in 1949, needs to be revised upwards taking into consideration the price rise and other factors. It is also pointed out that the profession tax has, at present, become almost regressive because of the ceiling since even people with high salaries have to pay this tax at only the maximum amount of two hundred and fifty rupees per annum. The upward revision of profession tax will also help the State Governments in raising additional resources.

3. It is accordingly proposed to amend clause (2) of article 276 of the Constitution to increase the ceiling of profession tax from two hundred and fifty rupees per annum to two thousand and five hundred rupees per annum. As the proviso to this clause is no longer relevant, it is proposed to omit it.

4. The Bill seeks to achieve the above objects.

NEW DELHI;

The 10th August, 1988.

B. K. GADHVI.

PRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE
CONSTITUTION OF INDIA

[Copy of letter No. 46(8)-PF. I/86, dated the 13th August, 1988 from Shri B. K. Gadhvi, Minister of State in the Department of Expenditure in the Ministry of Finance to the Secretary-General, Lok Sabha]

The President, having been informed of the subject matter of the proposed Bill, further to amend the Constitution of India, recommends under clause (1) of article 117 of the Constitution introduction of the above Bill in Lok Sabha.

SUBHASH C. KASHYAP,
Secretary-General.