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- Kripalani, Acharya J. B. (Sitamarhi).
- **Kiipalani, Shrimati Sucheta (New Delhi).**
- Krishna Chandra, Shri (Jaleswar).
- Krishna, Shri M. R. (Karimnagar-Reserved-Sch. Castes).
- Krishnaiah, Shri D. Balarama (Gudivada).
- Krishnamachari, Shri T. T. (Madras South).
- Krishnappa, Shri M. V. (Tumkur).
- Krishna Rao, Shri Mandali Venkata (Masulipatnam).
- Krishnaswamy, Dr. A. (Chingleput),
- Kumaran, Shri M. K. (Chirayinkil).
- Kumbhar, Shri Banamali (Sambal-Pur-Reserved-Sch. Castes).
- Kunhan, Shri P. (Palghat-Reserved-Sch. Castes).
- Kureel, Shri Baij Nath (Rae Bareli-Reserved-Sch. Castes).

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- Lachhi Ram, Shri (Hamirpur-Reserved-Sch. Castes).
- Lachman Singh, Shri (Nominated-Andaman and Nicobar Islands).
- Lahiri, Shri Jitendra Nath (Serampore).
- Lal, Shri Ram Shanker (Domaria-

L-contd.

- Laskar, Shri Niberan Chandra (Cachar—Reserved—Sch. Castes).
- Laxmi Bai, Shrimati Sangam (Vicarabad).

T.

- Mafida Ahmed, Shrimati (Jorhat).
- Mañagaonkar, Shri Bhausaheb Raosaheb (Kolhapur).
- Mahanty, Shri Surendra (Dhenkanal).

Mahendra Pratap, Raja (Mathura).

- Majhi, Shri Ram Chandra (Mayurbhan)--Reserved--Sch. Tribes).
- Majithia, Sardar Surjit Singh (Tarn-Taran).
- Maiti, Shri Nikunja Biharı (Ghatal).
- Malliah, Shri U. Srinivasa (Udipi).
- Malaviya, Pandit Govind (Sultanpur).
- Malaviya, Shri Këshva Deva (Basti).
- Malvia, Shri Kanhaiyalal Bherulal (Shajapur-Reserved-Sch. Castes).
- Malviya, Shri Motilal (Khajuraho-Reserved-Sch. Castes).

Manaen, Shri T. (Darjeeling),

- Manay, Shri Gopal Kaluji (Bombay City Central—Reserved—Scheduled Castes):
- Mandal, Shri Jailal (Khagaria).
- Mandal, Dr. Pashupati (Bankura-Reserved-Sch. Castes),
- Maniyangadan, Shri Mathew (Kottayam).

Manjula Debi, Shrimati (Goalpara).

- Masani, Shri M. R. (Ranchi-East).
- Masuriya Din, Shri (Phulpur-Reserved-Sch. Castes).
- Maters, Shri Laxman Mahadu (Thana ---Reserved---Sch. Tribes).

Mathur, Shri Harish Chandra (Pali).

Mathur, Shri Mathur Das (Nagaur).

Matin, Shri S. A. (Ghridih),

'M' -contd

- Mehta, Sari Balwantray Gopalji (Gohilwad).
- Mehta, Shri Jaswant Raj (Jodhpur). Melkote, Dr G S (Raichur)
- Menon, Dr K B (Badagara).
- Menon, Shri V K. Krishna (Bombay City North)
- Menon, Shri T C Narayanankutty (Mukandapuram).
- Minimata, Shrimati Agamadas Guru (Baloda Bazar— Reserved—Sch Castes)
- Mishra, Shri Bhagwan Din (Kaisarganj)
- Mishra, Shri Bibhuti (Bagaha)
- Mishra, Shri Lalit Narayan (Saharsa).
- Mishra, Shri Mathura Prasad (Begusarai)
- Mishra, Shri Shyam Nandan (Jainagar)
- Misre, Shri Raghubar Dayal (Bulandshahr)
- Mısra, Shrı Raja Ram (Faizabad).
- Mohan Swaroop, Kanwar (Pilibhit).
- Mohideen, Shri M Gulam (Dindigul)
- Mohiuddin, Shri Ahmed (Secunderabad)
- Munisamy, Shri N R (Vellore)
- Morarka, Shri Radheshyam Ramkumar (Jhunjhunu)
- More, Shri Jayawant Ghanshyam (Sholapur)
- Mukerjee, Shri Hirendra Nath (Calcutta-Central)
- Mullick, Shri Baishnav Charan (Kendrapara-Reserved-Sch Castes)
- Murmu, Shri Paika (Rajmahal-Reserved-Sch Tribes)
- Murthy, Shri B S (Kakinada-Reserved-Sch. Castes)
- Musafir, Giam Gurmukh Singh (Amritsar)

T

- Nadar, Shri P Thanulingom (Nagercoil).
- Naidu, Shri R Govindarajalu (Tiruvallur).

N' -- contd.

- Naidu, Shri T D. Muthukumarasami (Cuddalore).
- Nair, Shri C. Krishnan (Outer Delhi).
- Nair, Shri K. P. Kuttikrishnan (Koshikode).
- Nair, Shri P. K. Vasudevan (Thiruvella).
- Naldurgkar, Shri Venketrao Shriniwasrao (Osmanabad).
- Nanda, Shri Gulzarilal (Sabarkantha).
- Nanjappan, Shri C (Nilgiris).
- Naraindin, Shri (Shahjahanpur-Reserved-Sch Castes).
- Narasımhan, Shri C R (Krishnagiri).
- Narayanasamy, Shri R. (Periyakulam)
- Naskar, Shri Purendu Sekhar (Diamond Harbour)
- Nathavani, Shri Narendrabhai P. (Sorath)
- Nath Pai, Shri (Rajapur)
- Nayak, Shri Mohan (Ganjam-Reserved-Sch Castes)
- Nayar, Dr Sushila (Jhansi)
- Nayar, Shri V P (Quilon).
- Nehru, Shri Jawaharlal (Phulpur).
- Nehru, Shrimati Uma (Sitapur)
- Nek Ram, Shri (Mahore-Reserved-Sch Castes)
- Neswi, Shri T R (Dharwar South)

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- Onkar Lal, Shri (Kotah-Reserved-Sch Castes)
- Oza, Shri Ghanshyam Lal (Zalawad).

P

- Padalu, Shri Kankipati Veeranna (Golugonda — Reserved — Sch. Tribes).
- Padam Dev, Shri (Chamba)
- Pahadia, Shri Jagan Nath Prasad (Sawa: Madhopur—Reserved—Sch. Castes)
- Palaniandi, Shri M. (Perambalur).

T-contd.

- Palchoudhuri, Shrimati Ila (Nabadwip).
- Pande, Shri C. D. (Naini Tal).
- Pandey, Shri Kashi Nath (Hata).
- Pandey, Shri Sarju (Rasra).
- Pangarkar, Shri Nagorao Karojee (Parbhani).
- Panigrahi, Shri Chintamani (Puri).
- Panna Lal, Shri (Faizabad-Reserved-Sch. Castes).
- Parmar, Shri Karsandas Ukabhai (Ahmedabad — Reserved — Sch. Castes).
- Parmar, Shri Deenabandhu (Udaipur-Reserved-Sch. Tribes).
- Parmar, Shri Yeshwant Singh (Mahasu).
- Parulekar, Shri Shamrao Vishnu (Thana).
- Parvathi Krishnan, Shrimati M. (Coimbatore).
- Patel, Shrimati Maniben Vallabhbhai (Anand).
- Patel, Shri Nanubhai Nichhabhai (Bulsar-Reserved-Sch. Tribes).
- Patel, Shri Purushottamdas R. (Mehsana).
- Patel, Shri Rajeshwar (Hajipur).
- Patil, Shri Balasaheb (Miraj).

Patil, Shri Nana (Satara).

- Patil, Shri Rakhamaji (Dhondiba Bhir).
- Patil, Shri S. K. (Bombay City South).
- Patil, Shri Uttamrao Laxman (Dhulia).
- Patnaik, Shri Uma Charan (Ganjam).
- Pillai, Shri S. C. C. Anthony (Madras North).
- Pillai, Shri P. T. Thanu (Tirunelveli).
- Pocker Sahib, Shri B. (Manjeri).
- Pragi Lal, Chaudhari (Sitapur- Reserved-Sch. Castes).

T -contd.

- Prodhan, Shri Bijaya Chandrasingh (Kalahandi-Reserved-Sch. Tribes)

Punnoose, Shri P. T. (Ambalapuzha).

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Radha Mohan Singh, Shri (Ballia).

Radha Raman, Shri (Chandni Chowk).

Raghubir Sahai, Shri (Budaun).

- Raghunath Singh, Shri (Varanasi).
- Raghunath Singhji, Shri (Barmer).
- Raghuramaiah, Shri Kotha (Guntur).
- Rahman, Shri M. Hifzur (Amroha).
- Rai. Shri Khushwaqt (Kher).
- Raj Bahadur, Shri (Bharatpur).
- Rajiah, Shri Devanapalli (Nalgonda---Reserved---Sch. Castes).
- Raju, Shri Pusapati Vijayarama Gajapathi (Visakhapatnam).
- Raju, Shri D. S. (Rajahmundry).
- Rajyalaxmi, Shrimati Lalita (Hazaribagh).

Ramakrishnan, Shri Peelamedu Rangaswamy Naidu (Pollachi).

Raman, Shri Uddaraju (Naraspur).

- Raman, Shri Pattabhi C. R. (Kumbakonam).
- Ramanand Shastri, Swami (Bara Banki-Reserved-Sch. Castes).
- Ramananda Tirtha, Swami (Anrangabad).

Ramaswami, Shrj S. V. (Salem).

- Ramaswamy, Shri K. S. (Gobichettipalayam).
- Ramaswamy, Shri Puli (Mahbubnagar-Reserved-Sch. Castes).
- Rameshwar Rao, Shri J. (Mahbubnagar).
- Ram Garib, Shri (Basti-Reserved-Sch. Castes).
- Ram Krishan, Shri (Mahendergarh).
- Rampure, Shri Mahadevappa Y. (Gulbarga).

R'—contd.

- Ram Saran, Shri (Moradabad).
- Ram Subhag Singh, Dr. (Sasaram).
- Ranbir Singh, Ch. (Rohtak).
- Rane, Shri Shivram Rango (Buldana).
- Ranga, Shri N. G. (Tenali).
- Rangarao, Shri M. Sri (Karimnagar).
- Rao, Shri B. Rajagopala (Srikakulam).
- Rao, Shri Devulapalli Venkateswar (Nalgonda).
- Rao, Shri Etikala Madhusudan (Mahbubabad).
- Rao, Shri P. Hanumanth (Medak).
- Rao, Shri R. Jagannath (Koraput).
- Rao, Shri T. B. Vittal (Khammam).
- Raut, Shri Bhola (Champaran—Reserved—Sch. Castes).
- Raut, Shri Rajaram Balkrishna (Kolaba).
- Ray, Shrimati Renuka (Malda).
- Reddy, Shri Chegireddy Bali (Markapur).
- Reddy, Shri K. C. (Kolar).
- Reddy, Shri R. Lakshmi Narasa (Nellore).
- Reddy, Shri T. Nagi (Anantapur).
- Reddy, Shri R. Narapa (Ongole).
- Reddy, Shri Vutukuru Rami (Cuddapah).
- Reddy, Shri K. V. Ramakrishna (Hindupur).
- Reddy, 570 Shri T. N. Vishwanatha (Rajampet).
- Roy, Shri Biren (Calcutta-South West).
- Roy, Shri Bishwanath (Salempur).
- Rungsung Suisa, Shri, (Outer Manipur-Reserved-Sch. Castes).
- Rup Narain, Shri (Mirzapur-Reserved-Sch. Castes).

1 7

- Sadhu Ram, Shri (Jullundur-Reserved-Sch. Castes),
- Sahodrabai, Shrimati (Sagar—Reserved—Sch. Castes).

Sahu, Shri Bhagabat (Balasore).

- Saigal, Sardar Amar Singh (Janjgir).
- Saksena, Shri Shibban Lal (Maharajganj).
- Salunke, Shri Balasaheb (Khed).
- Salam, Shri M. K. M. Abdul (Tiruchirappalli).
- Samanta, Shri Satis Chandra (Tamluk).
- Samantsinhar, Dr. N. C. (Bhubaneswar).
- Sambandam, Shri K. R. (Nagapattinam).
- Sampath, Shri E. V. K. (Namakkal).
- Sanganna, Shri Toyaka (Koraput— Reserved—Sch. Tribes).

Sankarapandian, Shri M. (Tenkasi).

Sarhadi, Shri Ajit Singh (Ludhiana).

Satis Chandra, Shri (Bareilley).

Satyabhama Devi, Shrimati (Nawada).

- Satyanarayana, Shri Biddika (Parvathipuram-Reserved-Sch. Tribes)
- Scindia, Shrimati Vijaya Raje (Guna).
- Selku, Shri Mardi (West Dinajpur-Reserved-Sch. Tribes).

Sen, Shri Phani Gopal (Purnea).

- Seth, Shri Bishanchandar (Shahjahanpur).
- Shah, Shrimati, Jayaben Vajubhai (Girnar).
- Shah, Shri Manubhai, (Madhya Saurashtra).

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Shah, Shri Manvendra (Tehri Garawal).

Shakuntala Devi, Shrimati (Banka).

- Shankariah, Shri M. (Mysore).
- Sharma, Shri Diwan Chand (Gurdaspur).
- Sharma, Shri Harish Chandra (Jaipur).
- Sharma, Pandit Krishna Chandra (Hapur).
- Sharma, Shri Radha Charan (Gwalior).
- Shastri Pandit Hiralal (Sawai Madhopur).
- Shastri, Shri Lal Bahadur (Allahabad).
- Shivananjappa, Shri M. K. (Mandya).
- Shobha Ram, Shri (Alwar).
- Shukla, Shri Vidya Charan (Baloda Bazar).
- Siddananjappa, Shri H. (Hassan).
- Siddiah, Shri S. M. (Mysore-Reserved-Sch. Castes).
- Singh, Shri Awadhesh Kumar (Katihar).
- Singh, Shri Babunath (Sarguja-Reserved-Sch. Tribes).
- Singh, Shri Chandikeshwar Saran (Sarguja).
- Singh, Shri Digvijaya Narain (Pupri).
- Singh, Shri Dinesh Pratap (Gonda).
- Singh, Shri Har Prasad (Ghazipur).
- Singh, Shri Kamal Narain (Shahdol-Reserved-Sch. Tribes).
- Singh, Shri Kamal (Buzar).
- Singh, Shri Laisram Achaw (Inner Manipur).
- Singh, Shri Mahendra Nath (Maharajganj).
- Singh, Shri Rajendra (Chapra).

"S'---contd.

- Singh, Shri Tribhuan Narayan. (Chandauli).
- Sinha, Shri Anirudh (Madhubani).
- Sinha, Shri Banaysi Prasad (Monghyr).
- Sinha, Shri Gajendra Prasad (Palamau).
- Sinha, Shri Jhulan (Siwan).
- Sinha, Shri Kailash Pati (Nalanda).
- Sinha, Shri Satyendra Narayan (Aurangabad).
- Sinha, Shri Sarangdhar (Patna).
- Sinha, Shri Satya Narayan (Samastipur).
- Sinha, Shrimati Tarkeshwari (Barh).
- Sinhasan Singh, Shri (Gorakhpur),
- Siva, Dr. M. V. Gangadhara (Chittoor-Reserved-Sch. Castes).
- Sivaraj, Shri N. (Chingleput-Reserved-Sch. Castes).
- Snatak, Shri Nardeo (Aligarh-Reserved-Sch. Castes).
- Sonawane, Shri Tayappa (Sholapur-Reserved-Sch. Castes).

Sonule, Shri Harihar Rao (Nanded).

- Somani, Shri G. D. (Dausa).
- Soren, Shri Debi (Dumka-Reserved-Sch. Tribes).
- Subbaroyan, Dr. P. (Tiruchengode).
- Subramanyam, Shri Tekur (Behary).
- Sugandhi, Shri Murigeppa Siddappa (Bijapur North).
- Sultan, Shrimati Maimoona (Bhopal).
- Supakar, Shri Shraddhakar (Sambalpur).
- Sumat Prasad, Shri (Muzaffamagar).
 Sunder Lal, Shri (Sahat .pur—Reaerved—Sch. Castes).
- Suryanarayanamurthy, Shri Missula -(Golugonda).
- Surya Prasad, Shri (Gwalior-Reserved-Sch. Castes).

"S'→ contd. Swami, Shri V. N. (Chanda). Swaran Singh, Sardar (Jullundur). Sved Mahmud, Dr. (Gopalganj).

T

Tahir, Shri Mohammed (Kishanganj).

Tantia, Shri Rameshwar (Sikar).

Tangamani, Shri K. T. K. (Madurai).

Tewari, Shri Dwarikanath (Cachar).

- Thakore, Shri Motisinh Bahadursiah (Patan).
 - Thevar, Shri U. Muthuramalinga (Srivilliputhur).
 - Thummaiah, Shri Dodda (Kolar-Reserved-Sch. Castes).

Thirumal Rao, Shri M. (Kakinada).

- Thomas, Shri A. M (Ernakulam).
- Tiwari, Shri Babu Lal (Nimar Khandwa).
- Tiwari, Shri Ram Sahai (Khajuraho).
- Tiwary, Pandit Dwarka Nath (Kesaria).
- Tripathi, Shri Vishwambhar Dayal (Unnao).
- Tula Ram, Shri (Etawah-Reserved---Sch. Castes).
- Tyagi, Shri Mahavır (Dehra Dun).
- Tyabji, Shri Saif F B (Jalna)

T.

Uike, Shri M. G. (Mandla-Reserved-Sch. Tribes).

Umrao Singh, Shri (Ghosi).

- Upadhyaya, Pandit Munishwar Dutt (Pratapgarh).
- Upadhyaya, Shri Shiva Datt (Bewa).

- Vajpayee, Shri Atal Bihari (Balrampur).
- Valvi, Shri Laxman Vedu (West Khandesh-Reserved-Sch. Tribes).
- Varma, Shri B. B. (Champaran),
- Varma, Shri Manikya Lal (Udaipur),

Varma, Shri Ramsingh Bhai (Nimar).

- Vedakumari, Kumari M. (Eluru).
- Venkatasubbalah, Shri Pendekanti (Adoni).

Verma, Shri Ramji (Deoria).

Vijaya Raje, Shrimati (Chatra).

- Vishwanath Prasad, Shri (Azamgarh----Reserved---Sch Castes).
- Vyas, Shri Ramesh Chandra (Bhilwara).
- Vyas, Shri Radhelal (Ujjam).

W

- Wadiwa, Shri Narayan Maniraraji (Chindwara—Reserved—Sch. Tribes)
- Warrior. Shri K. K. (Trichur).
- Wasnik, Shri Balkrishna (Bhandara---Reserved---Sch Castes).

Wilson, Shri John N (Mirzapur).

Wodeyar, Shri K G (Shimoga).

T

- Yadav, Shri Ram Sewak (Bara Banki).
- Yajnik, Shri Indulal Kanaiyalal (Ahmedabad).

LOK SABHA

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Shri M. Ananthasayanam Ayyangar,

. The Deputy-Speaker

Sardar Hukam Singh.

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Shri M. N Kaul, Barrister-at-law.

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Shrimati Sucheta Kripalani. Shri M. K. M. Abdul Salam. Shri Jiyalal Mandal. Shri K. G. Wodeyar. Shri Nanubhai Nichhabhai Patel. Shri Pendekanti Venkatasubbaiah. Chaudhary Pratap Singh Daulta. Shri D. R. Chavan. Shri Nath Pai Shri Ram Chandra Majhi Shri Arjun Singh Bhadauria.

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Shri Radha Charan Sharma. Chaudhuri Ranbir Singh Shri Gopalrao Khedkar. Shrimati Sucheta Kripalani. Shri R R Morarka. Shri M. Thirumala Rao. Shri J Rameshwar Rao. Shri C R. Narasimhan Shri Amiad Ali Shri R Ramanathan Chettiar. Shri Ahmed Mohiuddin Shrimati Renuka Ray Shri Uma Charan Patnaik Shri Raghubir Sahai Pandit Dwarka Nath Tiwary, Shri Govind Malaviya Shri R L Jangde Shri N C Kasliwal Shri Dodda Thimmaiah Shri M L Dwivedi Shri A E T Barrow Shri V. P. Nayar Shri R K. Khadilkar Shri B K Gaikward Shri Shraddhakar Supakar

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/ Shri U Srinivasa Malliah (Chairman)
/ Shri Resham Lal Jangde
Shri Rohan Lal Chaturvedi
Shri Rohan Lal Chaturvedi
Shri Maneklal Maganlal Gandhi
Shri Missula Suryanarayanamurti
Shrimati Maimoona Sultan
Shri Kamal Krishna Das
Shri A, E T Barrow
Shri K T, K Tangamani
Shri Khushwaqt Rai
Shri Bhausaheb Raosaheb Mahagaonkar

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(XY)

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Shri Amar Nath Aggarwal.

Shri T. J. L. Wilson.

Shri Santosh Kumar Basu.

Shri M. V. Govindan Nair.

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Lok Sabha

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Shri Vijayarama Raju,

Rajya Sabha

Shrimati Pushpalata Das, Shri P. T. Leuva. Shri Shyam Dhar Misra. Shri R. M. Deshmukh. Shri M. Govinda Reddi. Shri Jaswant Singh. Shri J. V. K. Vallabha Rao.

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Mombers of the Cabinet

Prime Minister and Minister of External Affairs and also in charge of the Department of Atomic Energy.—Shri Jawaharlai Nehru.

Minister of Education and Scientific Research .-- Maulana Abul Kalam Asad.

Minister of Home Affairs .- Shri Govind Ballabh Pant.

Minister of Commerce and Industry .- Shri Morarji Desai.

Minister of Railways.-Shri Jagjivan Ram.

Minister of Labour, Employment and Planning .- Shri Gulzarilal Nanda.

Minister of Finance.-Shri T. T. Krishnangechari.

Minister of Transport and Communications .- Shri Lal Bahadur Shastri.

Minister of Steel, Minca and Fuel.-Sardar Swaran Singh.

Minister of Works, Housing and Supply .-- Shri K. C. Reddy.

Minister of Food and Agriculture .- Shri Ajit Prasad Jain.

Minister of Defence.-Shri V. K. Krishna Menon.

Minister of Irrigation and Power.-Shri S. K. Patil

Ministers of State

Minister of Parliamentary Affairs .-- Shri Satya Narayan Sinha

Minister of Information and Broadcasting .-- Dr. B. V. Keskar,

Minister of Health .-- Shri D. P. Karmarkar.

Minister of Co-operation .--- Dr. Panjabrao S. Deshmukh.

Minister of Mines and Oils .-- Shri Keshava Deva Malaviya.

Minister of Rehabilitation and Minority Affairs .-- Shri Mehr Chand Khanna.

Minister of Commerce.-Shri Nityanand Kanungo.

Minister of State in the Ministry of Transport and Communications.—Shri Raj Bahadur.

Minister of State in the Ministry of Home Affairs .- Shri B. N. Datar.

Minister of Industry.-Shri Manubhai Shah.

Minister of Community Development .-- Shri Surendra Kumar Dey.

Minister of State in the Ministry of Education and Scientific Research.-Dr. K. L. Shrimali.

Minister of Law .-- Shri Asoke K. Sen.

Minister of State in the Ministry of Transport and Communications.—Shri Humayun Kabir.

Deputy Ministers

Deputy Minister of Defence.-Sardar Surjit Singh Majithia.

Deputy Minister of Labour.-Shri Abid Ali.

Deputy Minister of Works, Housing and Supply .-- Shri Anil K. Chanda.

Deputy Minister of Agriculture.-Shri M. V. Krishnappa.

Deputy Minister of Irrigation and Power .- Shri Jaisukhlal Lalshanker Hathi.

Deputy Minister of Commerce and Industry .-... Shri Satish Chandra.

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Deputy Minister of Planning.—Shri Shyam Nandan Mishra. Deputy Minister of Finance.—Shri B R. Bhagat. Deputy Minister of Education.—Dr. Mono Mohon Das. Deputy Minister of Railways.—Shri Shahnawaz Khan.

Deputy Minister of External Affairs .-- Shrimati Lakshmi N. Menoa.

Deputy Minister of Home Affairs.-Shrimati Violet Alva.

Deputy Minister of Defence,-Shri Kolha Raghuramaiah.

Deputy Minister of Food and Agriculture-Shri A. M. Thomas.

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LOK SABHA

Wednesday, 17th July, 1957

The Lok Sabha met at Eleven of the Clock.

[MR SPEAKER in the Chair]

Oral Answers to Questions

विदेशी मुद्रा

भो सुवाकर ६४२ भी सुधः क्त रायः भी रूप नारायतः

क्या **4िल** मत्री यह बताने की क्रुपा करेगे कि

(क) गत दो वर्षों में कितने भारतीय विद्यार्थी, प्व्यापारी, प्रतिनिधिमण्डल ग्रौर रोगी व्यक्ति विदेश गये,

(ख) उन के विदेश जाने से विदेशी मुद्रा के माधनो मे प्रति वर्ष किंतना ह्लाम हुन्ना ,

(ग) क्या विद्यार्थियों के लिये उच्च शिक्षा की ग्रौर रोगो व्यक्तियों के लिये रोग के उपचार की सुविधाये इस देश मे उपलब्ध थी, ग्रौर

(घ) क्या सरकार का इस प्रकार की विदेश यात्रा पर प्रतिबन्ध लगाने का विचार है ?

वित्त उरमंत्रो (को ब॰ र॰ भगत): (क) तथा (ख) इस मम्बन्ध मे सूचना प्राप्त की जा रही है और ज्योही वह प्राप्त हो जायगी उसका विवरण सभा की मेज पर रख दिया जायगा ।

(ग) तथा (घ) कुछ मामलो में उच्च त्वाक्षा की मोर बीमारियो के इलाज की जिन सुविधायों के लिये पहले विदेशीं, सुझा दो जात। या वे भारत में ही उपलब्ध हैं। मरकार ने प्रतिबन्ध कडे करने के लिये कार्रवाई की है प्रौर मब किसी को इलाज के लए तभी विदेश जाने दया जायगा जब उसे कोई ऐमा रोग हो जिसके इलाज का भारत में मतोषजनक प्रबन्ध नही है। जहा नक विद्यार्थियों का सम्बन्ध है केवल उन्हीं को विदेशीं मुद्रा दी जायगी जो विदेशी विद्वविद्यालयों में या उच्च टक्निकल शिक्षा के लिये जायेगे, लेकिन साथ ही यह शर्त भी है कि विदेशों मस्याग्रो में दाखिल होने के लिये वे भारत में जो परीक्षा पास करे उसमे उनको कम से कम ५० प्रतिशत नम्बर मिले हो ।

Some Hon. Members: The reply may be read in English also

Mr. Speaker: The hon Minister may read the English version also

Shri B. R. Bhagat: (a) and (b) The information is being collected and will be laid on the Table of the House as soon as it is available

(c) and (d) In some cases facilities for higher studies for students and treatment of diseases for sick persons for which foreign exchange had been released earlier were available in India Government have taken steps to tighten up the restrictions and visits for medical treatment abroad will now be permitted only where the persons concerned are suffering from diseases for which there is no satisfactory treatment in India In so far as students are concerned, exchange facilities will be granted only to those who proceed abroad for University or high technical education provided they have secured at least 50% of marks in the examination which qualifies them for entry m a foreign institution.

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Shri Supakar: May I know whether, before framing these rules, any statistics were collected to know what amount of foreign exchange is lost by allowing a large number of students abroad and what amount of foreign exchange will be saved by restricting the number of students going abroad?

The Minister of Finance (Shri T. T. Krishnamachari): No precise statistics were available

Shri Supakar: May I know how much do the Government wish to save in terms of foreign exchange by imposing these restrictions?

Shri T. T. Krishnamachari: We have to wait and see

Shri Supakar: May I know if the students who were sent out in previous years were such as did not secure fifty per cent of the marks and if so what was their percentage?

Shri T. T. Krishnamachari: We do not know but the existing commitments will be honoured

Shrimati Tarkeshwari Sinha: May I know whether the scholarships that had already been given by the Government of India to the students for studies in foreign universities will stand and whether those students will be allowed to go there or whether any screening will be made among them also?

Shri T. T. Krishnamachari: I do not know exactly This question deals with scholarships If we are going to grant scholarships we grant them only for purposes which we consider necessary.

Shrimati Tarkeshwari Sinha: What about those that had already been given?

Shri T. T. Krishnamachari: All existing commitments will be honoured

Shri B. S. Murthy: May I know whether the fifty per cent marks fixed is aggregate or in each subject?

Shri T. T. Krishnamachari: The authority that will scrutinise them will determine it. Shri B. K. Gaikwad: Are there scheduled caste and schedule tribe candidates deputed in foreign countries for higher studies?

Shri T. T. Krishnamachari: I suppose that each case would have to be dealt with on merits. May be, if any relaxation from these conditions imposed are thought of, perhaps they will be made m the case of schedule caste candidates who are considered appropriate in regard to other matters

Shri Ranga: In making that decision in regard to this matter, has the Government taken into consideration the extreme paucity of facilities available in this country for higher studies even in regard to economics and social sciences so that the legitimate claims of young people who wish to go abroad and get themselves educated will not be upset?

Shri T. T. Krishnamachari: I am afraid that my hon friend is being subjective, he probably thinks of the time when he was studying when opportunities were not available. Today, I think we have professors in these subjects in India who are as eminent as anybody outside India

Shri Ranga: Is it not a fact?

Mr. Speaker: Let us not argue the ments and dements It is a matter of foreign exchange

Shri Ranga: Is it not a fact that there is paucity of facilities? For admussion into the Delhi School of Economics, there are many times more students asking for admission than the facilities that are available

Mr. Speaker: Therefore, more such schools should be opened

Bomb Explosions in Delhi

*95. { Shri D. C. Sharma: Shri Bhakt Darshan:

Will the Minister of Home Affairs be pleased to refer to the reply given to Unstarred Question No. 214 on the 24th May, 1957 and state the stage at which the enquiry regarding bomb explosions in Delhi stands at present?

The Minister of State in the Ministry of Home Affairs (Shri Datar): Investigations are still being made Seven cases arising out of the cracker explosions were sent up for trial. Of these five have ended in convictions while two are pending in Court

Shri D. C. Sharma: May I know if any link has been established between the bomb explosion in Delhi and the bomb explosion in Srinagar⁹

Shri Datar: It would not be in the public interest to divulge all that information at this stage?

श्वी भक्त वर्धन : क्या गवनंमेट के ध्यान में यह बात ध्राई है कि इतने लम्ब द्रार्से से इन प्रपराधियों को जो दण्ड नही दिया जा सका है उस कारण से जनता म बडा ग्रसतोथ है तथा व कौन में कारण ह जिन की वजह से इतनी देरे, नगी है ?

श्री दातार: अपतोष को बात नही है। इनवैस्टीगशन अभी चाल् है।

Shri D. C. Sharma: May I know if some Pakistani ex-serviceman had been involved in these charges?

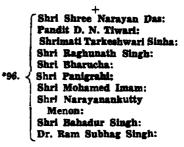
Shri Datar: At this stage, during these delicate investigations I am not going to disclose anything in the public interest

Shri Radha Raman: May I know if the Government is aware that there had been some similar explosions in Delhi recently and may we also know if any investigation was made about that and if so, with what results?

Shri Datar: Investigations have been made m respect of all explosions including the recent ones but I may inform the hon Member that the recent explosions were only cracker explosions

Supply of Capital Goods on Long Term Credit

Oral Annoers



Will the Minister of Finance be pleased to state

(a) whether negotiations with the Governments of UK, USA, France and other foreign countries for the supply of capital goods on long term credit have been finalised,

(b) if so, the details thereof, and

(c) if not, at what stage the matter stands?

The Deputy Minister of Finance (Shri B. R. Bhagat): (a) to (c) No negotiations are being carried on with the Government of any foreign country other than France for the supply of capital goods on long term credit The discussions with the French Government are still in progress

Shri Shree Narayan Das: May I know whether any negotiations with any private agencies are being carried on?

Shri B. R. Bhagat: This question relates to Governments There are many private agencies, private persons and businessmen who are having agreements or arrangements for deferred payments If a separate question is tabled I will be able to answer that question

Shri Shree Narayan Das: May I know whether any agreement has been concluded with any country with regard to this?

Shri B. R. Bhagat: No

Shrimati Tarkeshwari Sinha: There have been so many Press reports in the United Kingdom as well as in India that the Prime Minister when he went to attend the Commonwealth Prime Ministers' Conference discussed with the Chancellor of Exchequer the possibility of loans being given to India. May I know whether there is any basis for those reports and whether any negotiations have started, or they are just Press reports?

The Minister of Finance (Shri T. T. Krishnamachari): I do not see how the Prime Ministers can discuss matters of providing long-term credit for capital goods or matters of that sort.

Shrimati Tarkeshwari Sinha: In 1956-57 we got a loan from the United States of America of about 40 million dollars May I know what is the quantum of loan for 1957-58 from America?

Shri T. T. Krishnamachari: These are not matters pertaining to this particular question The question relates only to negotiations with Governments in regard to supply of capital goods on long-term credit

Shri Panigrahi: May I know whether the American Export and Import Bank has promised any economic assistance for the Second Five Year Plan during recent months?

Shri T. T. Krishnamachari: That is news to me, Sir

Shri Kasiiwal: With regard to the supply of capital goods on long-term credit, may I know whether the NIDC. gives any guarantee when the loans are negotiated?

Shri T. T. Krishnamachari: I do not think there has been any occasion when the N.IDC has been called upon to give any guarantee; so the question does not arise

Shrimati Tarkeshwari Sinha: Some tume back the hon. Minister made a statement about getting some credit from Wall Street or some private sources in America. May I know what is the basis of that statement? May I know whether some private industrialists or business magnates have been approached, and if so is there any possibility of getting such credit? Mr. Speaker: It does not arise out of this question. This question relates only to supply of capital goods on long-term credit.

Shrimati Tarkeshwari Sinha: I am asking about credit for the supply of capital goods

Mr. Speaker: It is for the supply and not supply of capital goods itself.

Shrimati Tarkeshwari Sinha: Then, who is going to supply?

Mr. Speaker: Order, order. We are going to the next question

Compulsory Group Insurance for Government Employees

***97. Shri Radha Raman: Will the** Minister of Finance be pleased to state

(a) whether Government have any proposal of compulsory group insurance for its low paid employees:

(b) if so, the details thereof;

(c) whether the Life Insurance Corporation and different State Governments have been consulted in the matter, and

(d) if so, their views about this proposal?

The Deputy Minister of Finance (Shri B. R. Bhagat): (a) to (d). Government are examining the question of introduction of a scheme of insurance analogous to what the hon Member has indicated They are in correspondence with the State Government, and the Life Insurance Corporation, on the subject

Shri Radha Raman: May I know whether the Government has in mind some special benefits to be given to Government employees under this scheme and, if so, what are they?

Shri B. R. Bhagat: Naturally.

Mr. Speaker: What are they?

Shri B. R. Bhagat: The scheme is under examination and unless it is finalised it is difficult to give the nature of the precise benefits that will accrue to the Government employees

Shri Radha Raman: What is the probable time or the period during which this will be finalised and it will be made effective?

The Minister of Finance (Shri T. T. Krishnamachari): We try our best to expedite matters It does not enturely depend on us We have to get the State Governments to agree on this matter, because we do not want to launch a scheme and leave the State Governments out of it So, very largely it depends upon the State Governments' willingness If sufficient number of State Governments express their willingness or their unwillingness, then we can go ahead

Shri Tangamani: May I know whether industrial workers covered by Group Insurance are being taken over by the Corporation and, if so, whether the same will be extended to the Government employees also?

Shri T. T Krishnamachari: This is a new thing and I may have to ask for notice to answer

Shri Tangamani[•] A number of workers were covered by Group Insurance when they were under private companies If that has worked all right, when they have now been taken over by the Government may I know whether it will be extended to Government employees?

Mr. Speaker He wants notice to answer that question

Shri Narayanankutty Menon. May I know whether, because the Group Insurance policies already taken by workmen are going to lapse due to the defect in the Payment of Wages Act, the Government will consider amending the Payment of Wages Act?

Shri B. R. Bhagat. The hon Member is referring to policies of the employees of the Life Insurance Corporation and for that I want separate notice.

Shri T. N. Singh: May I know if there is any category of hife insurance business in India which has not been taken over by the new Corporation?

Shri T. T. Krishnamachari: According to information that I have with me now, which I carry in my mind, I do not think anything is excluded May be, there is something excluded and I would like to be precise, therefore I will ask for notice

Shri T. N. Singh: There is the question of Group Insurance relating to life business and that has not been taken over Why should any doubt arise?

Shri T. T. Krishnamachari: The question that was raised was m regard to industrial establishments and the Life Insurance Corporation So, it is not a question of not having been taken over any particular type of life insurance The question we are now answering is a totally different one altogether

Shri C. D. Pande: In view of the fact that insurance business has gone down by Rs 68 crores during the last one year, is Government contemplating this compulsory insurance to make up m view of the failure of voluntary insurance?

Shri T. T Krishnamachari: My friend's question consists of so many hypothesis which commits me, Sir, whatever answer I give I, therefore, crave the indulgence of the Chair not to answer that question

Mr. Speaker: Is there any proposal to have compulsory insurance?

Shri T T. Krishnamachari. Various proposals have been made from time to time, but no proposal has matured

Shri Narayanankutty Menon: In cases where the employees had already taken policies when they were under private companies the companies managed to collect the premum by deductions from their salaries Now, when they have been taken over by the Corporation, the Corporation is not deducting any amount from their salaries because of the difficulty in the Payment of Wages Act My question was whether the

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Government is contemplating amending the Payment of Wages Act to facilitate deduction of premium from the salaries of the workers?

Shri T. T. Krishnamachari: I require notice to answer that question

Shri Foroze Gandhi: Sir, I rise on a point of information The hon Finance Minister just now said that he cannot answer a question because he would have to commit himself either way This sort of a reply is very noncommittal

Mr. Speaker: The hon Member possibly is a lawyer and he must have read what is called a 'leading question' It is like this 'When did you give beating to your mother? He replied 'yesterday' He assumes having beaten his mother If he says 'No, I did not see my mother' it leads him to some commitment one way or the other" Here the question involves two things The hon Member said that the amount has gone down by Rs 68 crores Evidently, the hon Minister is not willing to commit himself to that Then there is the question of compulsory insur ance Having regard to the importance of the question he could have answered splitting them up An hon Member who puts the question is not an expert in putting questions There fore, the hon Minister may answer one of the other, or both Therefore I put the other question about compulsory insurance and he answered it The other question will be tabled separtely and I will admit it, whether the amount has gone down by Rs 68 crores or not

Shri C D Pande He has answered it in reply to a previous question

Mr. Speaker Then why did he put that question?

National Book Trust

| | (62-4 | + Kechana |
|------|--------|--|
| *98. | Shri | Keshava: D C. Sharma Bhakt Darshan: Bibhuti Mishra: |
| | Shri | Bhakt Darshan: |
| | (Shri | Bibhuti Mishra: |

Will the Minister of Education and Scientific Research be pleased to refer to the reply given to Unstarred Question No 113 on the 21st May, 1957 and state

(a) whether Government have provided any funds for the functioning of the National Book Trust, and

(b) whether it has since started functioning?

The Minister of State in the Ministry of Education and Scientific Research (Dr K L Shrimali): (a) Yes, Sur

(b) No Su

Shri Keshava May we know the names of the States for which this Book Trust is meant?

Dr K L Shrimali This is a National Book Trust meant for the whole country

Shri Shree Narayan Das: What is the amount that has been provided for this Trust?

Dr K L Shrimali' Rs 25 lakhs for the Second Five Year Plan

Shri D C Sharma There is the fear that this National Book Trust is going to do some kind of duplication by means of publishing those very books which are being already published May we know if there is any justification for this kind of apprehension?

Dr K L Shrimali The National Book Trust has not yet started functioning

Shri B S Murthy May I know whether there are any branches for this Book Trust in the different States and whether those branches have begun to function?

Dr K L Shrimali The whole thing would be considered at the first meeting of the Trust which will be held on the 1st of August

भाभवन वर्शन: क्यामै जान सकता हू कि व कौन से विशय कारण हैं जिन के कारण इस ट्रस्ट ने कार्य ने प्रारम्भ होने से देरी हो रही है ?

डा॰ का॰ ला॰ थोगाती: कुछ तो इस लिये कि इस के बोर्ड के जो मेम्बर ये उनकी नियुक्ति करनो पड़ी थी झौर कुछ उस के नियम वगैरह बनाने में वक्त लगा ।

को विभूति सिक्ध : मैं जानना चाहता हू कि क्या सरकार ने इस ट्रस्ट के जिम्मे कोई खास खास सब्जेक्ट्स दे दिये हैं जिन पर किताबे लिखी जायेगी, या जेनरल बात कहा गई है।

डा० का० ला० आणानो जो गवर्नमेंट का रेजोल्पृशन है, न० (FI4156/ B-6) १४ जून, १९४७ का, उस मे सब बाते विस्तार से दो गई है कि गवर्नमेंट की पालिसो इस ट्रस्ट के मुनाल्लिक क्या होगी ।

Shri Ranga: May I know whether the Government has got any scheme to make the State branches of this Trust representative of the publishers as well as the authors, oi, are they to be nominated by the State Governments?

Dr. K. L. Shrimali: The details will have to be worked out by the Trust The first meeting will be held on the 1st August and all these matters will be considered by the Trust at that time

Development of Allapadi Valley in Kerala

*99. { Shri A. K. Gopalan: { Shri Narayanankutty Menon:

Will the Minister of Home Affairs be pleased to state.

(a) whether the Government of India have given any attention to the development of the Allapadi Valley in Kerala State inhabited by about 15,000 primitive tribes,

(b) if so, whether any specific proposals have come to Government regarding the same, and

(c) if not, whether the Government of India propose to initiate any proposals in view of the extremely backward conditions of these tribes? The Deputy Minister of Home Affairs (Shrimati Alva): (a) Yes, Sir. Presumably, the reference is to the Attapady Valley in Malabar District. The development of this Valley is primarily the responsibility of the State Government and the Central Government only assist the State Government in their efforts

- (b) Yes, Sir
- (c) Does not arise

Shri A. K. Gopalan: May 1 know whether the Government has got any representation from any organisations about these hill tribes?

Shrimati Alva: We have received no representation We have reminded the Keiala State Government to submit the scheme

Shri A. K. Gopalan: May I know whether the Government has not got any first hand information or knowledge about these hill tribes living there? If not, will Government take steps to have a first hand study of the hill tribes living there?

Shrimati Alva: There was a scheme prepared by the Kerala State Government, which was submitted to the Food and Agriculture Ministry at the Centre and even a grant of Rs 1,91,000 was sanctioned by the Centre

Shri Kodiyan: May I know what are the centrally sponsored schemes with regard to the welfare of the scheduled tribes?

Mr. Speaker: All over the State? This question relates to Allapadi valley

Shri Kodiyan: All over India

Mr. Speaker: It does not arise out of this question

Shri Jaipal Singh: May I know if the Special Officer has ever visited this area? If he has not, why not?

Shrimati Aiva: I shall require notice to answer that question; I have no information on that.

Cost Structure of Coal Production

*100. Shri T. B. Vittal Rao: Will the Minister of Steel, Mines and Fuel be pleased to refer to the reply given to Starred Question No 190 on the 21st May, 1957 and state

(a) whether the Committee appointed to examine the cost structure of coal production has submitted its report,

(b) if so, what are the main recommendations,

(c) whether Government have examined the same, and

(d) if so, the nature of decision arrived at?

The Minister of Steel, Mines and Fuel (Sardar Swaran Singh): (a) No

(b) to (d) Do not arise

Shri T. B. Vittal Rao. May I know whether this committee will visit all coal fields in the various States in India or will they confine their study to Bihar-Bengal coal fields?

Sardar Swaran Singh: They have already visited some collients. After more data is available, if it is necessary for them to visit some other collientes, they will not hesitate to do it

Shri T. B. Vittal Rao: May I know when this committee is likely to submit its report?

Sardar Swaran Singh: I think it will take some months, maybe 3 or 4 months

Shri Sadhan Gupta. May I know whether the Government propose to grant any permission to increase the price, 'pending the report of the cost structure enquiry committee?

Sardar Swaran Singh: That is now public property As a result of the tripartite discussion, an agreement was arrived at to give effect to the Appellate Tribunal's award both prospectively and retrospectively and it was also agreed that a price increase should be given That price increase has already been announced

*

Shri C. D. Pande: Is it likely that in view of the enquiry committee's report, there will be a further rise in the cost of coal apart from what has already been imposed?

Sardar Swaran Singh: I will not prejudge the recommendations of the committee

Shri T. B. Vittai Rao: The Labour Appellate Tribunal's award will be implemented over a period of 27 months Instead of waiting for this report, why has this increase been granted?

Sardar Swaran Singh: I think there is some misunderstanding on that score There are two parts of the Labour Appellate Tribunal's award One is the wage increase and the other is to liquidate the accumulation on account of effect having been given from a retrospective date So, it had to be given m any case consequent upon the prospective increase in the wage awarded by the Appellate Tribunal So far as the arrears are concoined it was agreed that they should also be liquidated over a period The 27 months period is more or less illusory the final picture will emerge when the report of the enquiry committee is before the Government

Salaries of Secondary School Teachers

*101 Shri Punnoose: Shri Vasudevan Nair: Shri D. C. Sharma: Shrimatı Tarkeshwari Sinha:

Will the Minister of Education and Scientific Research be pleased to lay a statement showing

(a) the names of the States which have submitted proposals for 1957-58 under the Central Government's Scheme of giving subsidy to States to increase Secondary School Teachers' salaries, and

(b) the amount sanctioned to each State for the purpose?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali): (a) No State Government has so for submitted proposals under this scheme.

(b) Does not arise.

Shri Punneese: May I know whether any distinction is made between teachers m Government schools and those in private schools?

Dr. K. L. Shrimali: No, Sir, there is no distinction.

Shri Punnoose: What is the total amount allotted for this scheme?

Dr. K. L. Shrimali: The total amount will be determined only when we receive proposals from the State Governments. We have told the State Governments that assistance will be given to the extent of 50 per cent of the increased expenditure in raising 'the salaries of school teachers

Shri Ranga: Is it a fact that some of the States have suggested to the Government of India that they might be given some loans to cover their part of the additional expenditure to be incurred by raising the salaries of the teachers?

Dr. K. L. Shrimali: With regard to the primary school teachers, we have received a request from the Government of Andhra

Shri Jangde: How does the pay of the secondary school teachers in centrally administered areas compare with the pay of the secondary school teachers m the States?

Dr. K. L. Shrimali: Very favourably

Shrimati Tarkeshwari Sinha: Will the Government give us any idea about the financial liability of the Centre by giving this aid to the State Governments?

Dr. K. L. Shrimali: The proposals have not yet been received from the State Governments That can be determined only when we receive the proposals.

Shrimati Tarkeshwari Sinha: May I know whether the Education Ministry itself has made any estimate about

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the grants to be given to the States?

Dr. K. L. Shrimaii: It is not possible to make any estimate unless we get definite proposals from the State Governments.

Retired Army Officers

*102 { Shri Warrior: Shri Kunhan:

Will the Minister of Defence be pleased to state

(a) whether it is a fact that retired army officers are being recalled to service due to shortage of officers; and

(b) if so, the number of such officers recalled to service or retained in service after the age of retirement?

The Deputy Minister of Defence (Sardar Majithia): (a) Due to a shortage of officers in the Army, Government have decided to re-employ, according to actual requirements, retured and released Army officers.

(b) It is not desirable in the public interest to give out this information.

Shri Warrior: May I know why the Government do not want to consider sympathetically the promotion of the junior grade officers to these posts?

Sardar Majithia: I do not follow what the hon Member means by Junior grade officers

Shri Warrior: Non-commissioned officers.

Mr. Speaker: The substance of the question is, what is the object of recalling the people who have retired instead of promoting or giving opportunities to the officers below.

Sardar Majithia: The idea is, there is shortage of officers. You cannot make up the shortage by promotion. You have to have these officers in these ranks You have to recall certain officers who have passed the age limit for retirement and have them back.

Shri Warrior: May I know whether there are no qualified officers among the J:COs who can be promoted? Is the Government not doing it m certain cases?

Mr. Speaker: After ten years, the man will come to the top The hon Member is saying that merely because others have gone, these people should be transported That is what it comes to

Shri Jaipal Singh: In view of the shortage, which I take it is not a new feature, may I know whether the fresh recruitment intake has been intensified and extended?

Sardar Majithis: Recruitment in fresh ranks of officers has been intensified and that would show its effect in due course

Shri Joachim Alva. In answer to part (b), the hon Minister said that he was not able to give the number of officers to be recalled Our defence forces have been built essentially on the British model right now The British Estimates presented to the House of Commons, Army, Navy and Air Force, give all the numbers of officers and men every year I want to ask the hon Minister whether they propose to imitate that model or continue the present practice of not giving out the numbers in the public interest

Sardar Majithia: As you know, Sir, giving out the numbers gives out the composition of the Army That has been regarded as not in the public in terest to disclose That is why I am keeping it back

Shri Hem Barua May I know if, by recalling these retired officers, the standard of the Indian Army is not going to be affected?

Sardar Majithia: Certainly it will not be lowered

Shri B. S. Murthy. May I know for what duration these recalled officers will be m office?

Sardar Majithia: They will be there till they attain the age of 50 *

Shri A. S. Sarhadi: Is this recall of a general nature or conditional on the nature of the retirement⁹ Sardar Majithia: As I said, they are recalled after they retire. We do take into consideration the fact that the shortage is there. We do not reture those officers who come under that category and who are going to be retired immediately

Shri A. S. Sarhadi: What are the categories which are excluded from recall?

Sardar Majithia: It is not a question of category We check up the dossiers and the suitability of the officers and recall them as per needs of the State

Shri Jaipai Singh: In view of the fact that a good many of these officers who are going to be recalled were commissioned when standards were different, is there any screening according to the present standards through a Services Selection Board?

Sardar Majithia. There is a Selection Board which is on an *ad hoc* basis in the Army Headquarters They do go through the dossiers and set the suitability of the officers

Indian Police Training Centre

*103 { Shri H. C. Mathur. Shri Raghunath Singh

Will the Minister of Home Affairs be pleased to state

(a) whether Government propose to transfer the Indian Police Training Centre from Mount Abu to any other place,

(b) if so the reasons therefor,

(c) the reasons why the Training Centre could not continue in Rajasthan, and

(d) whether this matter was discuised with the Chief Minister of Rajasthan?

The Minister of State in the Ministry of Home Affairs (Shri Datar): (3) to (d) The matter 15 under consideration

^{*}The figure was subsequently corrected by the Deputy Minister of Defence (Sardar Majithia) to read as '52' vide col 3800

Shri H. C. Mathur: May I know whether investigation has been completed and the matter is only under consideration in the Ministry or whether investigation is still being made?

Shri Datar: The matter is being examined.

Shrimati A. Kale: May I know whether the school is going to be located at Nagpur?

A number of places Shri Datar: are under consideration

Shri H. C. Mathur: May I know whether a number of places are under consideration, whether further enquiries are being made about certain places or whether enquiry has been completed and the matter rests only with the Ministry for giving a decision

Shri Datar: There are a number of places before the Government The claims of all these places have to be considered by sending out officers to these places That is now going on

Meeting of the Finance Minister with **Businessmen**

*104. { Shri Heda: Dr Ram Subhag Singh·

Will the Ministei of Finance be pleased to state

(a) whether any talk was recently held in Calcutta between him and some businessmen with a view to promoting an atmosphere of mutual understanding between Government and the business community, and

(b) if so, the out-come of the talk?

The Minister of Finance (Shri T. T. Krishnamachari): (a) and (b) It is true some representative businessmen met me in Calcutta m June last It is also true that some questions mainly on the budget proposals were asked and answered I am unable to indicate the outcome of these talks

Shri Heda: May I know if it is not the first time for the Finance Minister to try to explain the Budget or taxation proposals to the business community in a few chosen places?

Shri T. T. Krishnamachari: No. Every Member of the Government meets any body that wants to meet him provided they give proper notice and adjust themselves to his convenience The Finance Minister is generally supposed to meet these people In fact, it has become almost a tradition smce Independence, that the Finance Minister attends the annual conference of the Associated Chamber of Commerce The subjects covered happen to be taxation proposals and administration of taxes

Shri Heda: In reply to part (b), the Finance Minister was pleased to say that he is not able to state the outcome From the Press, a statement was put in his mouth that he had assured the business community that there will be no major taxation proposals in the remaining period of the Second Plan May I know how far that commitment iemains?

Shri T. T. Krishnamachari I made no commitment beyond the commitment contained in the penultimate para of my Budget speech delivered here in May

Shri Bimal Ghose: It was reported in the Press that the Finance Minister had indicated that though there will be no change in the Budget proposals there may be certain adjustments. Did he indicate at this meeting what these adjustments would be?

Shri T. T. Krishnamachari: What I represented to them was, these proposals m so far as they are subject to legislation are before Parliament and particularly the Wealth-tax and Expenditure tax will be referred to Select Committee I did promise them that if they put up proposals for such administrative changes or minor changes as they wanted, I shall place them before the Select Committee I have also indicated that so far as any major changes are concerned, Government would not support those proposals I would be bound even then to place those suggestions before the Select Committee

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*105. Shri Shree Narayan Das: Will the Minister of Finance be pleased to lay a statement on the Table showing

(a) the progress made towards the establishment of Special United Nations Fund for Economic Development; and

(b) whether the legal frame-work and the organisational set-up have been finalised and approved?

The Deputy Minister of Finance (Shri B. R. Bhagat): (a) and (b) A Statement is laid on the Table of Lok Sabha [See Appendix I, annexure No 25]

Shri Shree Narayan Das: From the statement it appears that the *ad hoc* Committee appointed by the General Assembly to prepare the scheme has submitted its reports May I know whether these reports are available with the Government of India?

Shri B. R. Bhagat: This report has been submitted to the Economic and Social Council of the United Nations

Shri Shree Narayan Das: Are these reports available?

The Minister of Finance (Shri T. T. Krishnamachari): We can obtain them a little later I think the United Nations Economic and Social Council is now meeting Perhaps they will be placed before them and discussed by them Once they do so, they become public documents and we may get copies of the reports

Shri Kasliwal: This whole fund has been hanging fire, if I may say so, for the last five years May I know now whether any countries have given any indication as to how much contribution they propose to make to this fund?

Shri T. T. Krishnamachari: All the countries who need the benefit of the fund have indicated that they will make a small contribution All the countries from which the major part of the contribution has to come have indicated that they will not be able to make a contribution Shri Kashwal: May I know whether the United Nations have decided the total amount of the fund?

Shri T. T. Krishnamachari: I am not able to say precisely what it will be, but I was present at one of these meetings and my colleague, Sardar Swaran Singh was present at two meetings and my other colleague the Defence Minister has been present at various meetings The amounts have been fluctuating but it is quite on the cards that those powers which can really providé the fund are not in favour of the proposal, and I think it can only have some academic interest and no practical interest to any of us

Graphite Production

*106. Shri V. P. Nayar: Will the Minister of Steel, Mines and Fuel be pleased to state

(a) the extent to which the present indigenous production of graphite meets India's requirement of graphite,

(b) the quantity estimated to be necessary at the end of the Second Plan, and

(c) the important sources of graphite m South India?

The Minister of Mines and Oil (Shri K. D. Malaviya): (a) to (c) A statement is laid on the Table of Lok Sabha [See Appendix I, annexure No 26]

Shri V. P. Nayar: From the statement I find that at present only 70 per cent of the demand for graphite 15 met by indigenous production In view of the likely increase in the demand for graphite on account of graphite being used as a constituent in pig iron and several other varieties of iron, may I know whether Government have any plans to meet the entire demand from indigenous production?

Shri K. D. Malaviya: Geologically graphite is spread over throughout the country, and we are gradually surveying the areas where we can expand its production, but as it is not a very important natural resource, naturally we have to wait for some more important work to be finished Shri V. P. Nayar: I find that before the First World War India's entire indigenous production of graphite came from areas which now belong to Kerala State, and that Messrs Morgan Crucibles had extracted 25,000 tons Has the Government of India any scheme for working the graphite mines there in view of the requirements and the shortage?

Shri K. D. Malaviya: A large portion of the graphite is produced from Kerala

Shri V. P. Nayar: Not now

Mr. Speaker: He says it is not so now

Shri K. D. Malaviya: Yes Sir, I know but it all depends on the private sector to catch hold of an area and start working, and if there are some private leaseholders who want to work there in Kerala, surely they will have no difficulties

Shri V. P. Nayar: I want to know whether the Government of India has undertaken any work to find out whether natural graphite could be used as a moderator in the production of atomic energy

Shri K. D. Malaviya: So far as our knowledge goes, natural graphite is not considered to be a very ideal substance for atomic moderators Synthetic graphites are being used because of its purity

Mr. Speaker: Shri P K Deo

Shri Supakar: He has authorised me to put the question

Mr. Speaker: After the questions are all over if there is time, I will call him

विदेशी जहाजी वम्रमियां

*१०६ को रघुनाय सिंह क्या विदा मत्री यह बताने की कपा करेगे कि भारत ने १९४६-४७ में विदेशी जहाजी कम्पनियो को समुद्र पार के भाडे के रूप में कितनी राशि दो ?

The Minister of Finance (Shri T. T. Krishnamachari): Estimated freight paid to foreign shipping companies during 1956-57 in respect of commercial cargoes, for which information is presently available, was of the order of Rs 58 crores

Shri Raghunath Singh: May I know what steps are being taken to save this foreign exchange?

Shri T. T. Krishnamachari: The obvious step that could be taken is to increase our tonnage, and for that purpose we will need foreign exchange again, and when foreign exchange is available, may be a priority can be indicated for the purpose of acquiring tonnage, but at the present moment I think the question is not practicable

Shri Sadhan Gupta: May I know whether in the past any effort has been made by way of increasing tonnage to save our foreign exchange, and if so, how much foreign exchange has been saved in that manner?

Shri T. T. Krishnamachari: I would like the hon Member to repeat the question

Shri Sadhan Gupta: May I know whether in the past any attempt has been made by way of increasing tonnage to save our foreign exchange which is frittered away in payment for foreign shipping, and if so, what has been the result of such attempts?

Mr. Speaker. During 1956-57?

Shri Sadhan Gupta: Before that

Mr. Speaker But the question relates to freights during 1956-57

Shri T. T. Krishnamachari. I do not think any money is frittered away, because the use of this tonnage always brought some useful goods to this country Secondly, our shipping has been augmented steadily if not at the pace at which we would like it to be And so far as the precise tonnage that has increased during the last five or six years is concerned, I would like to have notice I think probably I

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may have to pas on part of the question to my colleague the Minister of Transport to answer.

उनरेर, वस्की में सनिव निस्तेव

क्या इस्पाल, जान तथा ईंधन मत्री यह बताने की क्रुपा करेगे कि

(क) क्या यह सच है कि बम्बई राज्य के नागपुर जिले की उमरेर तहसील मे कोमाइट, ताबा, सोना और लोहा प्रचुर मात्रा मे है, और

(ख) क्या सरकार का खनिज सम्पत्ति से परिपूर्ण इस क्षेत्र का सर्वेक्षण करवान भौर इस से लाभ उठाने का विचार है ?

साल और तेल मन्त्रो (क्षो के॰ दे॰ मालवीय) (क) "भारतीय मूगर्भीय सर्वेक्षण विभाग" ने रिपोर्ट दी है कि यहा बहुत ज्यादा मात्रा में खनिज पदार्थी वाला एक क्षेत्र है, जिसका व्यवसायिक रूप से शोषण किया जा मकता है।

(ख) क्यो क यह खनिज पदार्थ अप्रैल १९४६ की भौद्योगिक नोति प्रस्ताव की सूचि 'ए' (Schedule 'A') मे मम्मिलित कर लिये गये है। इसलिये इनके शोषण के प्रक्ष पर विचार किया जा रहा है। इस प्रक्न पर राज्य सरकार (बम्बई) की भी सलाह ली जा रही है।

को रघुनाव सिंह: मैजानना चाहता हू कि क्या इस का काम ग्रभी तक ग्रारम्भ हुमा है या नही ।

भो कें॰ दे॰ मालवीय : ग्रगर काम से मतलब जिम्रोलाजिकल सरवे मे है, तो बह तो चल रहा है, लेकिन मौद्योगिक इस्तेमाल मभी शुरू नही हमा है।

*CORRECTION OF ANSWER TO STARRED QUESTION NO. 102

The Deputy Minister of Defence (Sardar Majithia): With your permission I would like to correct the reply given to one of the supplementaries which I gave in respect of Question 102 in connection with the age up to which re-employed officers will be retained I said 50 It should be changed to 52

ORAL ANSWERS TO QUESTIONScontd

Service Conditions of Defence Personnel

*110. Shri M. R. Krishna: Will the Minister of Defence be pleased to state whether the Government have changed or propose to change the returement or release conditions for Regular and Non-Regular Officers in the Defence Service?

The Deputy Minister of Defence (Sardar Majithia): No But the Government have decided, as a temporary measure, to allow the following classes of officers to be retained m service for certain periods beyond the age limits prescribed for their compulsory retirement or release if the Chief of Staff concerned considers that necessary in the public interest

- (1) officers of the substantive rank of Major and below in the Army,
- (11) officers of the substantive rank of Lt Commander and below in the Navy (other than those promoted from the Branch List); and
- (111) officers of the substantive rank of Squadron Leader and below in the Air Force

Shri M. R. Krishna: May I know whether, while recruiting for the short service commissions from amongst the retired personnel, any weightage will be given to the areas which have not

*See col 3791.

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returned a good number of personnel for the defence services, or will they be recruited from the areas which have already a big representation in the services?

Sardar Majithia: Recruitment does not arise This is only retention of the officers who are due for retirement Recruitment does not come in

Shri M. R. Krishna: What will be the number of those officers who have already attained the age of 49 and what will be the number that will be recruited now inorder to make up the deficiency

Serder Majithia: I have already said that it is not a question of recruitment This question relates to the retention of officers who are due to retire, and recruitment does not come in at all

Shri M. R. Krishna. What will be their number?

Mr. Speaker. Number of whom?

Shri M. R. Krishna. Number of those officers who will get this concession who would otherwise have gone out at the age of 49

Sardar Majithia I am afraid, in public interest, I shall not be able to disclose that information

Shri Narayanankutty Menon: May I know whether it is not the normal procedure in the Army to give promotion to the lower ranks when a vacancy occurs due to retirement, and if so, may I know the reasons for a departure from the normal rule now²

Sardar Majithia: I could not follow the question

Mr. Speaker: Is it not the usual practice in the Army that whenever a vacancy arises, the junior officers are promoted, and if so, why are those officers retained beyond the normal age of retirement?

Sardar Majithia: That is done for the simple reason that there is such a lot of shortage that we have to make up that shortage by keeping on the officers who are due to retire, and they are in addition to the new ones who are given promotion

Shri Narayanankutty Menon: Is it not the normal procedure in the Army to fill up vacancies due to retirement, by promotion from the lower ranks, and if so, what are the reasons for the departure from the normal rule?

Mr. Speaker: The Minister has already said that these officers are m addition to those that are promoted in the normal course No person that has to be promoted has been denied promotion, everyone that deserves promotion has been promoted In addition, there are vacancies to be filled up

Sardar Majithia: Possibly, the hon Member has in mind the Other Ranks being promoted to the officers' posts So far as that is concerned, we have ' reserved ten per cent of the vacancies for those persons who are found fit

Shri Jaipal Singh: Could we get •some picture of the ratio that would be adopted as between administrative officers and combatant officers? Will there be more combatant officers or administrative officers?

Sardar Majithia: I do not have that information with me at the moment But it deals with all the officers both on general duties and in the administration branch

Dr. Sushila Nayar: May I know the reason for earlier retirement for military officers than for officers in other services, and also whether it is not a fact that there is a good deal of discontent among the various ranks of the military personnel as a result of earlier compulsory retirement?

Sardar Majithia: It is a general question of policy If you want me to answer that, I shall do so

Mr. Speaker: No It is a general question of policy

मोक सहायक सेना

*११४. जो विभूति जिलाः क्या प्रति-रजामंत्रो यह बताने को कृपा करेगे किः

(क) लोक सहायक सेना द्वारा विभिन्न राज्यों में १९४७ में ग्रव तक कितने व्यक्ति किन-किन स्थानों पर प्रशिक्षित किये गये,

(स्व) जनसाधारण पर इम प्रशिक्षण का क्या प्रभाव पड़ा ग्रौर जिन व्यक्तियो को प्रशिक्षित किया गया उनकी योग्यता क्या थी; ग्रौर

(ग) सरकार द्वारा इस पर कितना धन व्यय किंथा गया ग्रीर क्या सरकार का इसे किमो निश्चित योजना के ग्रधोन जारी रखने का विचार है ?

प्रसिरक्षा उन्मंत्री (सरबार मनोठिया) (क) एक विवरण सभा के पटल पर न्ख दिया गया है। [दे.क्षये परिझिष्ट १, प्र गुनन्ध संख्या २७]

(ख) लोक सहायक सेना मे ट्रेनिंग पाये हुये व्यक्तियों में अनुशासन भ्रौर भ्रात्म-बिश्वास की भावनाये ग्रौर राष्ट्र सेवा मे दिलचस्पी पैदा हो जाती है। इसका साधारण जनता पर जिस में उन का वास्ता पड़ता है, कुछ ग्रसर जरूर होना हो चाहिये।

१ म में ४० साल तक के सभी भारत के तन्दरुस्त मर्द (उन लोगो को छोड़ कर जिन्होंने अनुशासन में कुछ ट्रेनिंग पाई है बैसे कि भूतपूर्व सैनिक ग्रौर भूतपूर्व एन० सी० सी० के छात्र) लोक सहायक सेना में भर्ती होने के ग्रधिकारो है।

(ग) १९४४--४६ मौर १९४६--४७ वर्षों में जो खर्च हुमा वह कमश लगभग ७८ मौर ८० लाख रुपया है। योजना १--४--१९४४ को चालू की गई थी मौर फिल्हाल सरकार का इसे १९६० तक चालू रखने का विचार है। को विभूति विकाः लोक सहायक लेगा में जो सरकार की भीरे से ट्रेलिंग बी आतः है तथा उसकी जो धवधि है, उस मवधि को बढ़ाने का क्या सरकार विचार कर रही है ताकि जिन लोगों को ट्रेलिंग दी जाती है उनको भीर मण्छे। तरह से ट्रेलिंग दी जा मके ?

सरहार मंत्रीठियाः इत सवाल पर प्रभी विचार हो रहा है। मगर प्रभी तक जितनो ट्रेनिंग की धवधि है उसी पर काम चालू रहेगा ।

भो विभूति (मध्य : सरकार जिन लोगों को ट्रेनिंग दे कर छोड देती है उनको दो तीन साल के बाद ग्रभ्यास के तौर पर फिर ट्रेनिंग दो जाये, क्या इसका सरकार ने कोई इन्तजाम किया है ?

सरबार मशोधिया: ग्रभी तक जिन लोगों को ट्रेनिंग देनी है उनकी तादाद ही बहुत ज्यादा है। ग्रगर लोगों को दुबारा ट्रेनिंग देना शुरू किया गया तो यह काम और भी मुश्किल हो जायेगा।

सेठ अवल सिंह: क्या मत्री महोदय यह बताने की इत्पा करेगे कि पिछले दो तीन वर्षों में कितने लोगो को ट्रेनिग दी गई है ?

सरबार मत्रोछिया: ग्राज तक करोब १८४,००० मर्द इसमे ट्रेनिंग पा चुके है।

श्वो विभूति मिश्व: सरकार ने भाज तक लगभग दो लाख मदौं को ट्रेनिग दी है। ये लोग ठीक से भपना कार्य कर सकें, क्या इस म्रोर भी सरकार ने कोई ध्यान दिया है? नये लोगो को ग्राप ट्रेनिग देते जाते है ग्रीर जिन को ग्राप दे चुके है वे भूलते जाने है।

सरबार मत्रोठियाः लयाल तो यही किया जाता है कि जो ट्रेनिंग इन कैम्पस मे दो जाती है वह उनको दूसरे कामों में सहायता देगी और ऐसा हमें दिसाई भी दे रहा है कि यह ट्रेविंग उनके लिये सहायक निद्ध ही रही है।

Shri Gorny: Will there be any refresher courses for these people?

Sardar Majithia: I have already replied that there are no refresher courses.

Indian Military Mission to Russia

***135. Shrimati Ila Palchoudhuri:** Will the Minister of Defence be pleased to state:

(a) whether it is a fact that an Indian Military Mission headed by the Chief of the Army Staff is visiting Russia,

(b) if so, the object of the visit, and

(c) the duration of its stay in that country?

The Deputy Minister of Defence (Sardar Majithia): (a) to (c) At the invitation of the Soviet Defence Minister, Marshal Zhukov, the Chief of the Army Staff, accompanied by a number of officers of the Defence Services has proceeded to Moscow to witness the Soviet Navy Day Celebrations The party will be the personal guests of Marshal Zhukov and will be in the Soviet Union for about ten days

Shrimati Ila Palchoudhuri: Now that they have gone to see the air display, may I know whether we intend importing any of the Soviet pattern of ships or aeroplanes to India?

Sardar Majithia: That does not arise out of this They have only gone at the invitation of Marshal Zhukov the Defence Minister, to witness the Naval Day celebrations

Shri Gajendra Prasad Sinha: May I know how many other countries had already invited our Chief of Army Staff, and how many invitations have been accepted?

Sardar Majithia: I require notice:

Shri Jaipal Singh: The original invitation was for a much earlier date; then it was suddenly changed; meteorological considerations seem to have affected it. May we know now why the date was changed?

The Prime Minister and Minister of External Affairs (Shri Jawaharial Nehru): The original invitation was given when Marshal Zhukov was here, quite apart from any function there, and it was accepted, subject, of course, to convenient dates Subsequently, the invitation was fixed for the Air Force parade day That date was changed; the Air Force display there was itself postponed, for various reasons, including, I believe, expected bad weather; and it did not take place, so far as I know, yet Then, this other invitation came, and it was accepted

Fertilizer Plant at Bourkela

*116. Shri Bahadur Singh: Will the Minister of Steel, Mines and Fuel be pleased to refer to the reply given to Starred Question No 608 on the 29th May, 1967 and state the salient features of the Project Report on the Fertilizer Plant proposed to be set up at Rourkela by Messrs Bochako of West Germany[®]

The Minister of Steel, Mines and Fuel (Sardar Swaran Singh): The salient features of the Project Report on the Fertilizer Plant are as follows ---

- (1) The maximum capacity of the Plant is estimated at 1,20,000 tons of nitrogen per year (5,80,000 tons of calcium ammonium nitrate). The capacity will, however, be limited by the quantity of Coke Oven gas available after meeting the requirements of the Steel Works
- (11) The Consultants have recommended the manufacture of calcium ammonium nitrate because of the availability of raw materials at cheap costs. In there opinion, the production of urea on a large scale instead of calcium ammonium nitrate is handicapped at Rourkela, because there is not enough carbon dioxide available.

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(11) The total investment cost including working capital, services (water, power and workahops) and capital outlay on residential colony is estimated at Rs. 18 crores.

Defence Headquarters Building

*117. Shri H. N. Mukerjee: Will the Minister of Defence be pleased to state:

(a) whether plans have been finalised for constructing new buildings in Delhi for Defence Headquarters,

(b) if so, what is the estimated expenses, and

(c) how much foreign exchange, if any, will be needed for such construction?

The Deputy Minister of Defence (Sardar Majithia): (a) No

(b) and (c) Do not arise

Shri H. N. Mukerjee: May I know if there is a firm decision of Government, or there is likely to be, regarding the postponement of all construction of so-called prestige buildings during the Second Five Year Plan Period?

The Minister of Finance (Shri T. T. Krishnamachari): No, Sır

WRITTEN ANSWERS TO QUES-TIONS

Gold in Keonjhargarh District

*107. Shri P. K. Deo: Will the Minister of Education and Scientific Research be pleased to state

(a) whether detailed investigation has since been made to ascertain the quality and quantity of gold ore found in Keonjhargarh district of Orissa,

(b) if so, the result thereof, and

(c) whether working of mines will be profitable?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali): (a) No, Sir

(b) and (c) Do not arise.

Iren Ore Project

*111. Shri S. C. Samanta: Will the Minister of Finance be pleased to refer to the reply given to Starred Question No 94 on 16th May, 1957 and state:

(a) how far the survey of rail, port and other facilities needed for the Iron Ore Project has proceeded, and

(b) whether the question of surveying Geonkhali on the Western bank of the river Hooghly for a subsidiary mechanical port, has also been examined?

The Deputy Minister of Finance (Shri B. R. Bhagat): (a) Field work in regard to facilities for the export of Orissa iron ore has been completed and the survey report is expected by September

(b) The scheme has no relation to the survey referred to in part (a) of the Question I understand, however, the Transport Ministry is seized of the problem and a study is being made of it

Tribal Students, Tripura

*113. Shri Dasaratha Deb. Will the Minister of Education and Scientific Research be pleased to state

(a) the number of Tribal students who are studying in non-government secondary schools in Tripura; and

(b) the nature of aid enjoyed by them, if any?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimaii): (a) and (b) The information is beign collected and will be laid on the Table of Lok Sabha in due course

Life Insurance Corporation

*118. Shri Anirudh Sinha: Will the Minister of Finance be pleased to state the total amount of New Life Insurance business completed by the

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...ife Insurance Corporation up to 30th June, 1957 zone-wise?

The Deputy Minister of Finance (Shri B. R. Bhagat): A statement is laid on the Table of Lok Sabha showing the amount of business completed by the Life Insurance Corporation up-to the 24th June, 1957. [See Appendix I, annexure No. 28.] Later figures are not yet available.

All India Council for Technical Education

*119. Shri Kalika Singh: Will the Minister of Education and Scientific Besearch be pleased to state:

1

(a) whether the All-India Council for Technical Education has approved proposals for opening of five Engineering Colleges, twenty-two Polytechnics and sixty-one Junior technical schools;

(b) if so, what is the total estimated cost and where the institutes are proposed to be located;

(c) whether the States in which the institutions will be located will be asked to share part of the costs; and

(d) whether States will be consulted as regards matters of policy and their location?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali): (a) to (d) A statement giving the required information is laid on the Table of Lok Sabha [See Appendix I, annexure No 29]

बतुर्भ श्रेष्ते के कर्मचारियों को वविशां

*१२० भो नवल प्रशाकर क्या गृह-कार्यं मत्रें यह बताने की ऋपा करेगे कि:

(क) क्या यह मच है कि मरकार बतुर्थ श्रेणों के कर्मचारियों की वर्दी में कुछ परिवर्तन कर रही है, क्रौर

(ल) यदि हा, तो यह कब तक हो आने की सम्भावना है ? यूह-डार्म ब्रॉमामव में राज्य-वंधी (थी बासार) : (फ) जे, इां।

Written Answers

(स) बहत जस्दी ।

डा० अन्वेतकर की मृत्यु

*१२१. भारे बाज गेंगी ' क्या गृह-कार्य मत्री यह बताने की कृपा करेगे कि :

(क) क्या सरकार ने स्वर्गीय डाक्टर बी० ग्रार० ग्रस्वेदकर की मृत्यु के कारणों की जाच कराने का निश्चय किया है, ग्रौर

(ख) यदि हा, तो उस के क्या कारण हैं ?

गृह-कार्थ संत्र लय मे राज्य मंत्री (श्रो बातार) (क) तथा (ख) श्री वासनिक के ताराफित प्रश्न सच्या ४७४-ए की म्रोर ध्यान दिलाया जाना है जिसका उत्तर २६ मई, १९४७, को दिया गया था। फिर भी, इम सम्बन्ध में पीये प्रार्थना पत्रो को ध्यान में रग्वने हुये दिल्नी के डिप्टो इन्स्पैक्टर जनरल भ्राफ पुलिम को हिद थत दी गई है कि वह इस सम्बन्ध में भौर जाच करे।

Solar Energy

*122. Shri M. K. Ghosh: Will the Minister of Education and Scientific Research be pleased to state the expenditure incurred on the researches on Solar Energy and other sources of energy, if any, to replace coal and petrol during 1956-57?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali): Research on the utilisation of Solar Energy for domestic and industrial purposes is carried out at the National Physical Laboratory as part of its normal functions and no separate account is maintained of expenditure incurred on such research. An expenditure of Rs 34,752,64 was incurred on a scheme for the large scale utilisation of wind-power.

School for the Orthopsedically Handicapped Children

*123. Shri D. C. Sharma: Will the Minister of Education and Scientific Research be pleased to state

(a) whether the proposal for a Central Model School for the orthopaedically Handicapped children has been, finalised,

(b) if so, the amount of expenditure to be incurred on the construction of the building, and

(c) the recurring annual expenditure on its staff?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K L Shrimali) (a) No, Sur

(b) and (c) Do not arise

Provident Fund of Insurance Employees

*124. Shri Radha Raman. Will the Minister of Finance be pleased to state

(a) whether it is a fact that Gov ernment have not yet settled and paid the Provident Fund Claims of the employees and officers who were engaged in Insurance business and had either resigned or were made to leave their old job after nationalization of insurance companies,

(b) what is the Government's policy in this regard, and

(c) whether any interest will be paid on such Provident Fund Claims for the period intervening between their resignation or termination to date of payment?

The Deputy Minister of Finance (Shri B. R. Bhagat) (a) to (c) The settlement of Provident Fund claims of the employees and officers who were engaged in the insurance business and were absorbed in the service of the Life Insurance Corporation from the 1st September, 1956 is effected promptly as and when the cases arise In regard to those who left the service prior to the 1st September, 1956, the claims will lie against the Trustees of the respective Provident Funds and not against the Corporation

In either case, such claims do not lie against the Government

Wheel Axle and Tyre Plant

*125. Shri T. B Vittal Rao: Will the Minister of Steel, Mines and Fuel be pleased to state

(a) whether Government have decided to set up Wheel Axle and Tyre plant in one of the three steel plants,

(b) if so, at which steel plant the above will be installed, and

(c) the steps taken or proposed to be taken m this regard?

The Minister of Steel, Mines and Fuel (Sardar Swaran Singh): (a) Yes Sır

(b) and (c) A Wheel, Axle and Tyre Plant will be installed in the Durgapur Steelworks for which a contract has already been concluded with a British Consortium—Messrs Indian Steelworks Construction Company

Pension for Defence Officers

*126 { Shri Warlor· Shri Kunhan·

Will the Minister of Defence be pleased to state

(a) whether it is a fact that officers in the Defence Services are entitled to draw pension in lump sum in advance for five years, and

(b) whether this facility is given to other ranks?

The Deputy Minister of Defence

(Sardar Majithia). (a) No

(b)Does not arise

Administration of Justice

*127 Shri Heda: Shri Bibhnti Mishra: Shri Kalika Singh:

Will the Minister of Home Affairs be pleased to state the steps taken in recent months regarding the speedy dispensation of justice by the High Courts?

1

The Minister of State in the Ministry of Home Affairs (Shri Datar): The question of disposal of pending arrears, and speedier dispensation of justice in th High Courts was discussed by the Home Minister at a meeting with the Chief Ministers of States at New Delhi in the first week of June. 1957 and it was agreed that the problem should be treated as an urgent one and ways and means devised to achieve this object. In pursuance of that suggestion, the State Governments are at present making a review of the strength of their High Courts. A number of temporary posts of Additional Judges have already been sanctioned for the following High Courts:

- (1) Punjab H. C—Four temporary posts for a period of two years each.
- (2) Allahabad H. C Two temporary posts for a period of two years each.
- (3) Madhya Pradesh H C---do.
- (4) Madras H C.--do.
- (5) Patna H. C --- do.
- (6) Orissa H C—One temporary post for a period of two years.
- (7) Rajasthan H. C.-do.

The Chief Justice of India has agreed to convene a conference of Chief Justices of various High Courts to discuss further measures to deal with this problem. The question of the duration of vacations and daily hours of work of the High Courts is also receiving attention. The Law Commission are also examiding the question of the changes necessary in the procedural law to ensure a speedier dispensation of justice.

जेंभ के निबनों ने संझोचन के लिए समिति

वी स्व नारायलः

* १२८ ओवती इला वालवीवरी ओ ब० क० नोवाजन : की नारावरून कुट्टो मेनन :

क्या गृह-कार्य मत्री यह बताने की ^{हु}भा करेगे कि :

(क) क्या सरकार ने जेल के नियमों ^{मे} संशोधन के हेतु कोई समिति बनाई है;

(ख) यदि हा, तो इस समिति से ^कभ तक प्रपनी रिपोर्ट प्रस्तुत करने के लिये ^कम्रा गया है; म्रौर

(ग) इम समिति के सदस्य किन ^झाधार पर चुने गये है ?

गृह कार्य मंत्रालय मे राज्य मंत्री ⁽¹त्री दातार) (क) एक ग्रच्छे नमूने ^काजेन मैनुग्रन तैयार करने के लिये सरकार ^{ने} एक छोटी मी ममितिु नियुक्त की है।

(ग्व) रिपोर्ट प्रस्तुत करने के लिये ^{को}ई निहिचन ग्रवधि निर्धारित नहीं की गई ^{है} किन्तु जितनी जल्दी सम्भव हो सकेगा ^समिति म्रपनी रिपोर्ट प्रस्तुत करेगी।

(ग) समिति में व विशेषज्ञ है जिन्हें ^{दे}श के भिन्न प्रदेशों के जेल प्रसाशन तथा ^{अन्}य सम्बन्धिन समस्याओं का ग्रनुभव है।

Sales Tax in Tripura

⁵129. Shri Dasaratha Deb: Will the Minister of Finance be pleased to state whether there is a proposal to introduce sales tax in Tripura in near future?

The Deputy Minister of Finance (Shri B. R. Bhagat): Government have decided not to introduce any Sales Tax law in the territory of Tripura for the time being. विश्वी में तम्बुओं में स्कूल ∫बी नवल प्रनाकर : *१३०. { की छ० क० गोशलन : { वी कोडियान :

क्या शिक्षा तथा वैज्ञानिक गवेषणा मत्री यह बताने की कुपा करेगे कि .

(क) दिल्ली में इस समय कितने ऐसे स्कूल तम्बुग्री में चल रहे है जिन के लिये पक्के भवन बनाने का मादेश दिया गया है,

(स) इम्र प्रकार के कितने भवन पहले ही बन रहे हैं, और

(ग) तम्बुग्रो में चलने वाले स्क्लो तम्बुग्रो का कितना वार्षिक किराया दे रहेई ?

शिक्षा तथा वज्ञानिक गदेउ छा। मत्रालय में राज्य-मत्रा (डा०का० ला० श्रीमानः) (क) एक भी नहीं ।

(ख) कोई नही ।

(ग) तम्बुम्रो का वार्षिक किराया १,४७,००० रु० से लेकर १,८०,००० रु० तक है।

Evening Classes under Delhi University

•131. { Shri D. C. Sharma: Shri Vajpayee:

Will the Minister of Education and Scientific Research be pleased to state

(a) whether as a result of the report of the Punjab University Camp College Enquiry Committee any decision has since been taken with regard to the starting of evening classes under the University of Delhi; and

(b) if so, the nature thereof?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali): (a) No, Sir

(b) Does not arise.

साहित्य अकादमी

६७ को दाखपेयी कया झिला तचा बैज्ञानिक गश्चवेगा मत्री यह बताने की इत्पा करेगे कि .

(स) ग्रकादमी ने १९४४-४४, १९४४-४६ ग्रीर १९४६-४७ मे किस-किस प्रकाशक ढारा कितनी-कितनी पुस्तके छपवाई ग्रीर उनमे से ग्रब नक कितनी प्रस्तके बिकी ?

शिक्ता तथा वंजानिक गवेवरणा मत्रालय मे राज्य मत्री (डा० का० ला० थें,माती) (क) ग्रीर (ख) एक विवरण सभा-पटल पर रखा गया है [देखिये परिझिच्ट १ ग्रनुबन्च सच्या ३०]

Pensions to Foreigners

68. Shri Anirudha Sinha: Will the Minister of Finance be pleased to state

(a) the amount of pensions paid annually to foreigners,

(b) by what amount it is diminishing yearly, and

(c) by what time it is expected to liquidate itself?

The Minister of Finance (Shri T. T. Krishnamachari): (a) and (b) Pension payments to foreigners are not accounted for separately from other pensions Information asked for is not, therefore, available and can be collected only by reference to the individual pension payment orders

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with the accounting authorities which would involve disproportionate amount of time and labour. The amount will not, however, be substantial since the liability for sterling pensions has with effect from the 1st April 1955, been transferred to the Government of U.K. in exchange of a lump sum paid to that Government by the Government of India.

(c) Service pensions are terminable at death, and family pensions cease on the happening of the events prescribed in the rules. It is not possible to relate these events to any definite period.

Grants for Propagation of Hindi

69. Shri Bam Krishan: Will the Minister of Education and Scientific Research be pleased to lay a statement showing the total amount to be paid to non-Hindi speaking State Governments and Organisations as grant during 1957-58 for propagation and development of Hindi, State-wise and Organisation-wise?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali): A lump provision of Rs. 5.0 lakhs has been proposed in the budget for 1957-58 for the grant of financial assistance to non-Hindi speaking State Governments for the propagation of Hindi in their respective areas. Grants to Hindi organisations for propagation and development of Hindi will be paid out of a proposed lump provision of Rs. 7.61 lakhs. No State-wise or Organisation-wise allocation of funds has been made.

Grants for Educational Schemes to States

70. Shri Ram Krishan: Will the Minister of Education and Scientific Research be pleased to state:

(a) the total amount paid to State Governments during 1956-57 for the implementation of various Educational Schemes, Scheme-wise and State-wise; and (b) the total amount to be paid for the above purpose during the current financial year?

The Minister of State in the Ministry of Education and Scientific Besearch (Dr. K. L. Shrimali): (a) The information is given in Statements I & II for Centrally assisted and Centrally sponsored schemes respectively. [See Appendix I, annexure No. 31.]

(b) The amounts to be paid will depend upon the extent to which the various programmes are actually implemented by the States during the year. The budget provision made for assistance and the tentative allocations for the various States are given in Statement III. [See Appendix I, annexure No. 31.]

Small Scale Industries in Andaman and Nicobar Islands

71. Shri D. C. Sharma: Will the Minister of Home Affairs be pleased to refer to the reply given to Unstarred Question No. 211 on the 24th May, 1957 and lay a statement on the Table of the Sabha showing the allocation of funds under different heads for the development of small scale industries in Andaman and Nicobar Islands in the Second Five Year Plan?

The Deputy Minister of Home Affairs (Shrimati Alva): The provision under the head "Cottage & Small Scale Industries" under the Second Five Year Plan of the Andaman & Nicobar Islands has been raised from five to eleven lakhs. A statement showing the allocation of funds under different heads is placed on the Table of Lok Sabha [See appendix I, annexure No. 32].

Transfer of Officers

72. Shri H. C. Mathur: Will the Minister of Home Affairs be pleased to state:

(a) how many officers were transferred from each State to Centre and vice-versa during the last 12 months;

(b) the number of I. C. S. officers amongst them; (c) the total number of I. C. S. Officers on roll on 30th May, 1957; and

(d) how many are posted in each State and how many are with Union Government?

The Minister of State in the Ministry of Home Affairs (Shri Datar): (a) and (b). The required information is contained in the enclosed statement I. [See Appendix I, annexure No. 33.]

(c) 245.

(d) The information is given in the enclosed statement II. [See Appendix I, annexure No. 33.]

Primary Education

73. Shri Vajpayee: Will the Minister of Education and Scientific Research be pleased to state whether any steps have so far been taken to evolve 'a uniform system of primary education throughout the country?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali): The basic education pattern, as approved by the Central Advisory Board of Education, has been accepted by all the States for the primary stage-Schools are being converted into Basic under the 5 Year Plan and in many other schools orientation is being given towards basic education An all India Council of Elementary Education has been recently established to consider problems of common interest in this field.

Council of Advisers in Tripura

74. Shri Desaratha Deb: Will the Minister' of Home Affairs be pleased to state:

(a) whether there is any proposal for the reconstitution of the Council of Advisers to the Administration of Tripura; and

(b) if so, the details thereof?

The Minister of State in the Ministry of Home Affairs (Shri Datar): (a) No, there is no provision for such Councils in the Constitution now.

(b) Does not arise.

Training of Indian Librarians in America

75. Shri Bibhnti Mishra: Will the Minister of Education and Scientific Rezearch be pleased to state:

(a) whether it is a fact that the Government sent a group of librarians from Indian Universities to study the American library techniques;

(b) if so, whether they have returned to India; and

(c) in what way they are being utilised?

The Minister of State in the Ministry of Education and Scientific Research (Dr. K. L. Shrimali): (a) Yes, Sir.

(b) Yes, Sir.

(c) They were the employees of the Universities/Institutions and have gone back to their respective Universities/Institutions.

सम्पदा शुल्भः

७६. रिक्रो विभूति मिश्रः ७६. रिश्रो राम क्रुष्णः

क्या वित्तमंत्री यह बताने की क्रुपा करेगे कि

(क) वर्ष १९४६-४७ मे तया १ अप्रैल, १९४७ मे ३० जून, १९४७ तक विभिन्न गज्यो से सम्पदा शुल्क के रूप मे कुल कित्तनी प्राप्ति हई, मौर

(ख) देय तथा ग्रदेय मामलो की सच्या क्या है ?

विस्त मंत्री (श्री ति० त० इच्छ्यसाबारी): (क) श्रीर (ख) सभाको मेख पर एक विवरण रख दिया गया है। [देखिये परिशिष्ट १, अनुबम्ध संख्या ३४] भूतपूर्व आव-कर प्राजिकारी

७७ जो जलिकड लिंह क्या विस मत्री यह बताने का इपा करेंगे कि .

(क) ऐसे झाय-कर पदाधिकारियो, झाय-कर उपायुक्तो झौर झायकर झायुक्तो का सच्या कितनो है, जो झमो निवृत्ति बेतन पा रहे है, और

(क) ग्राय-कर विभाग के इन मेवा-निवृत्त पदाधिकारियों में किस वर्ग के कितने व्यक्ति इस समय गैर-सरकारी व्यावसायिक कमों में नौकरो कर रहे हैं?

दिस म त्रो (भी ति० त० हुच्छलमा भारो) (क) झौर (ख). झाय-कर विभाग के सेवा तिवृत्त (रिटायर्ड) पदाधिकारियो को सच्या के सम्बन्ध मे, जिनमे गैर-सरकारी नौकरी पर लगे हुये व्यक्ति मी सम्मिलित्त है, तस्काल कोई सूचना उपलब्ध नही है। ऐसी सूचना एकत्र करने पर जित्तना समय लगेगा झौर जित्तना पण्ठिम करना होगा वह प्राप्त होने वाले परिणामो की झपेक्षा कही द्यधिक होगा ।

उज्जंन में खुवाई

७८ को राषेताल व्यानः क्या जिल्ला तथ वैज्ञानिक गवे वर्णा मर्डेनिम्न बाते बताने वाला एक विवरण सभा-पटल पर रखने की रूपा करेगे

(क) पुरातत्व विभाग द्वारा उज्जैन मे कित्तने दिनो तक खुदाई का काम किया गया .

(स) उस पर अब तक कुल कितना व्यय द्वधा, धौर

(ग) क्या वर्षा म्हनुके बाट खुदाई का काम पुन भारम्भ किया जायेगा ?

शिक्षा तथा व जानिक गवेवासा मंत्रालय में राज्य मत्री (डा॰ भी वा॰ ला॰ भीमाली) (क) ६ मास मौर २० दिन । (स) १९५,४६१ २०। (ग) जी, हा ।

Betrenched Government Servants

79. Shri S. C. Samanta: Will the Minister of Home Affairs be pleased to state:

(a) whether after the lifting of controls a very large number of Government servants in the Rationing and Civil Supplies Departments in the various States who were retrenched, were given facilities for 're-employment,

(b) if so, hoy many vacancies in the Central Government were filled up by them up-to-date;

(c) how many of them came through employment exchanges; and

(d) how their service conditions are being determined?

The Minister of State in the Ministry of Home Affairs (Shri Datar): (a) Yes

(b) and (c) The exact number of such vacancies filled up-to-date is not readily available However 2,083 of them were placed in Central Government vacancies by the Employment Exchanges

(d) Provided there was no break in service, the previous service counted for the fixation of pay, leave, seniority, etc in accordance with therules laid down for the purpose

बिल्गी के बिछायियों को वृत्तियां

८० श्री नवल प्रभाकर: क्या किसा तचा बैझानिक गवे बरुगा मत्री यह बताने की कृपा करेगे कि

(क) १९४६-- ४७ म दिल्ली प्रशासन ढारा किसने विद्यार्थियों को वृत्तिया दी गई,

(स) उन दृत्तियो की धनराशिः क्या है, भौर (ग) उनमें से कितने विधार्थी घनु-सूचित जातियों तथा घन्य पिछड़े वगों के हैं ?

शिकाः तथा वैज्ञालिक गवेवरा। मंत्रा-लय में राज्य-मंत्री (डा० का० ला० वीमा री): (क) १७,३०२।

(स) ६,४१,६६७ २० ।

(ग) झनुसूचित जातिया ७,०७१, झन्य प्रिछडे वर्ग १००६०।

सारतीय प्रशासन से ग के परित्रीकाची

= द१ की नवल प्रशासर : क्या गृह-कार्य मत्री यह बताने की छुपा करेगे कि :

(क) भारतीय प्रशासन सेवा की अगिक्षण शाला में इस समय भारतीय प्रशासन सेवा कं वितने पश्चिं क्षार्थी प्र शक्षण ले रहे है, ग्रीर

(ख) उन को प्रेशक्ष सा देने के लिए कितने प्रशिक्षक लगहये हैं ?

गृह-कार्यमंत्रालय में राज्य-मंत्री (श्री आतानार) (क) ७२।

(व) प्रिल्मिपल तथा वाइम-प्रिल्मिपल को मिला कर ८ प्रशिक्षक है। इसके प्रतिग्क्ति से विधान तथा प्रादेशिक भाषाओं के पढाने के लिये कमशा एक और ३म ग्रश एकालिक (पार्ट-टः इम) प्रशिक्षक और है।

स्टेनोग्राफो का स्कूल

६२. आरो नवल सभाकर : क्या सृह-- आर्थ सत्री यह बताने की क्रुपा करेग कि

(क) क्या यह सच है कि स्टेनोंग्राफी का प्रशिक्षणु देने के लिये सरकार दिल्ला मे एक स्कूल खोलना चाहता है, ग्रीर

(ख) यदि हां, तो यह स्कूल कब से चालू हो जायंगा भौर इसमे कितने व्यक्तियो को प्रशिक्षण दिया आयेगा। मुह-कार्य मंत्रालय मे राज्य-पंत्रो (श्रो बातार): (क) जो नही।

(ख) प्रक्त हो नहीं उठता।

Minerals in Salem District

83. Shri Doraiswami Gounder: Will the Minister of Steel, Mines and Fuel be pleased to state:

(a) whether the Thurthamalai area, Harur Taluk, Salem district, Madras State has been surveyed;

(b) what are the minerals found in that area, and

(c) the quantity of the iron ore available at Thirthamalai?

The Minister of Mines and Oil (Shri K. D. Malaviya): (a) Yes, Sır.

(b) Iron ore is the only mineral found which is commercially exploitable

(c) Estimated reserve is 47.5 million tons

PAPERS LAID ON THE TABLE

COAL BEARING AREAS (Acquisition and Development) Rules

The Minister of Steel, Mines and Fuel (Sardar Swaran Singh): Sir, I lay on the Table a copy of the Coal Bearing Areas (Acquisition and Development) Rules, 1957, under sub-section (3) of Section 27 of the Coal Bearing Areas (Acquisition and Development) Act, 1957

[Placed in Library. See No S-102/57]

STATEMENTS OF ACTION TAKEN BY GOV-ERNMENT ON ASSURANCES

The Minister of Parliamentary Affairs (Shri Satya Narayan Sinha): I lay on the Table each of the following statements showing the action taken by the Government on various assurances, promises and undertakings given by Ministers during the various sessions shown against each:

(1) First Statement

First Session, 1957 of Second Lok Sabha

[See Appendix I, annexure No. 35]

(ii) Supplementary Statement No II.

Fifteenth Session, 1957 of First Lok Sabha

[See Appendix I, annexure No. 36]

(ni) Supplementary Statement No. XVIII

Twelfth Session, 1956 of First Lok Sabha

[See Appendix I, annexure No 37]

NOTIFICATIONS UNDER ALL INDIA SER-VICES ACT

The Minister of State in the Ministry of Home Affairs (Shri Datar). I re-lay on the Table a copy of each of the following Notifications, under subsection (2) of section 3 of the All Indua Services Act, 1951 —

(1) Notification No SRO 2735 dated the 24th November, 1956, making certain amendment to Schedule III-C to the Indian Police Service (Pay) Rules, 1954

(11) Notification No SRO 275, dated the 26th January, 1957 making certain amendment to the All India Services (Provident Fund) Rules 1955

(111) Notification No SRO 348, dated the 2nd February, 1957 making certain amendments to the All India Services (Leave) Rules, 1955

(1v) Notification No SRO 539, dated the 23rd February, 1957, making certain amendment to Schedule III-B to the Indian Police Service (Pay) Rules, 1954

(v) Notification No SRO 855, dated the 23rd March, 1957, making certain amendments to the All India Services (Provident Fund) Rules, 1955

(v1) Notification No SRO 856, dated the 23rd March, 1957, making certain amendments to the All India Services (Conduct) Rules, 1954 (vu) Notification SRO 1152, dated the 13th April, 1957, making certain amendment to Schedule III-C to the Indian Police Service (Pay) Rules, 1954

(VIII) Notification No SRO 1370, dated the 4th May, 1957, making certain amendment to the Indian Administrative Service (Recruitment) Rules, 1954

(1X) Notification No SRO 1371, dated the 4th May, 1957, making certain amendment to the Indian Police Service (Recruitment) Rules, 1954

(x) Notification No SRO 1372, dated the 4th May, 1957, making certain amendment to the All India Services (Conduct) Rules, 1954

[Placed in Library See No S-103-57]

Shri Datar: I lay on the Table a copy of each of the following Notifications, under sub-section (2) of section 3 of the All India Services Act, 1951 —

(1) Notification No 13/31/56 AIS III, dated the 17th April, 1957, making certain amendment to the Indian Police Service (Recruitment) Rules, 1954

(11) Notification No 13/38/56-AIS (III), dated the 2nd May, 1957, making certain amendments to the All India Services (Provident Fund) Rules, 1955

(111) Notification No 13|9|56-AIS (III), dated the 2nd May, 1957, making certain amendment to Schedule III of the Indian Administrative Service (Pay) Rules, 1954

(1v) Notification No 13/15/56-AIS (III), dated the 9th May, 1957, making certain amendment to the Indian Police Service (Recruitment) Rules, 1954

(v) Notification No 13|18|56-AIS (III), dated the 24th May, 1957, making certain amendments to the Indian Administrative Service (Pay) Rules, 1954

3827 Papers laid on the Table

[Shri Datar]

(vi) Notification No 13/18/56-AIS (III)-A, dated the 24th May, 1957, making certain amendments to the Indian Police Service (Pay) Rules, 1954

(vii) Notification No 13/23/56-AIS (III), dated the 4th June 1957, making certain amendment to Schedule III of the Indian Police Service (Pay) Rules, 1954

(viii) Notification No 13/27/57-AIS (III)-A, dated the 25th June, 1957, making certain amendments to Schedule III of the Indian Administrative Service (Pay) Rules, 1954

[Placed in Library See No S-103-58]

AMENDMENTS TO REPRESENTATION OF PEOPLE (CONDUCT OF ELECTIONS AND ELECTION PETITIONS) RULES

The Minister of Law (Shri A. K. Sen). I re-lay on the Table, under sub-section (3) of section 169 of the Representation of the People Act, 1951, a copy of each of the following Notifications, making certain further amendments to the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1956

- (1) S R O No 3068, dated the 14th December, 1956
- (11) S R O 412, dated the 4th February, 1957
- (111) S R O 2719, dated the 16th November, 1956

[Placed in Library See No S-104/57]

AMENDMENTS TO REPRESENTATION OF PEOPLE (PREPARATION OF ELECTORAL ROLLS) RULES

Shri A. K. Sen: I re-lay on the Table under sub-section (3) of section 28 of the Representation of the People Act, 1950, a copy of the Notification No S R O 140 dated the 10th January, 1957, making certain amendment to the Representation of the People (Preparation of Electoral Rolls) Rules, 1956

[Placed in Library See No S-105/57]

AMENDMENTS TO REPRESENTATION OF PEOPLE (PREPARATION OF ELECTORAL ROLLS) RULES

Shri A. K. Sen: I lay on the Table under sub-section (3) of section 28 of the Representation of the People Act, 1950, a copy of the Notification No S R O 1985 dated the 13th June, 1957, making certain further amendments to the Representation of the People (Preparation of Electoral Rolls) Rules, 1956

[Placed in Library. See No S-106-57]

Amendments to Representation of People (Conduct of Elections and Election Petitions) Rules

Shri A. K. Sen: I lay on the Table under sub-section (3) of section 169 of the Representation of the People Act, 1951, a copy of the Notification No SRO 1993A dated the 18th June 1957, together with an erratum dated the 16th July 1957, making certain further amendments to the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1956

[Placed in Library See No S-107/57]

NOTIFICATIONS UNDER SEA CUSTOMS ACT

The Deputy Minister of Finance (Shri B. R. Bhagat). I lay on the Table a copy of each of the following Notifications under sub-section (4) of section 43-B of the Sea Customs Act, 1878

- (1) No S R O 1581, dated the 18th May, 1957
- (11) No S R O 1582, dated the 18th May, 1957 containing the Customs Duties Drawback (Copper dusting preparation) Rules 1957.

[Placed in Library See No S-108/57]

ESTIMATES COMMITTEE MINUTES OF SITTINGS

Secretary: Sir, I lay on the Table a copy each of the Minutes (Vol. 6, Nos 1-3) of the sittings of the Estimates Committee held during the year 1956-57

COMMITTEE ON PRIVATE MEM-BERS' BILLS AND RESOLUTIONS FIRST REPORT

Sardar Hukam Singh (Bhatında) I beg to present the Fırst Report of the Committee on Private Members' Bills and Resolutions

CORRECTION OF ANSWER TO STARRED QUESTION NO 552

The Minister of State in the Ministry of Home Affairs (Shri Datar) In reply to a supplementary raised by Shri B S Murthy on Starred Question No 552 answered on 29-5-57, I had *inter alia* stated that Government have decided to have 43 intensive development blocks—multi-purpose project blocks—in tribal areas and that they cost in all Rs 27 lakhs In fact, Rs 27 lakhs mentioned by me represents the cost of each block

POINT OF INFORMATION

Shri B C Kamble (Kopargaon) Yesterday I had given notice under rule 197 calling attention to a matter of urgent public importance I would like to know what has happened to it

Mr. Speaker. The hon Member is new to the House As soon as such a notice is given, the matter is looked mto and the Ministry is consulted It may be admitted or it may not be admitted Immediately, at the very next day he cannot expect it to be brought up here If it is not the next day it will be the following day Tomorrow he will hear one way or the other, whether it is admitted or rejected If it is admitted, I will call it here

WEALTH TAX BILL -- contd.

Mr. Speaker: The House will now proceed with further consideration of the motion to refer the Wealth Tax Bill to a Select Committee

The Minister of Finance (Shri T. T. Krishnamachari): Mr Speaker, Sir, I am very grateful to the ten hon Members who spoke yesterday on this measure, out of whom nine gave their support to the measure I am also grateful to those hon Members who went through the various clauses of the Bill and suggested possible loopholes which have to be plugged by the Select Committee I do not think they expect me to deal with all these questions that they have raised at length, but still I think courtesy demands that I must reply to some of them, though the Select Committee would take note of all these suggestions

My hon friend, Shri V P Nayar. mentioned that the administration of the wealth tax should be entrusted to a new department manned by judicial officers I am afraid judicial officersvery good and very eminent people, good at their work-can hardly be administratively a success, nor it is possible for the tax-collecting department to be bifurcated We have undoubtedly to choose wealth tax officers from amongst the income tax officers I can give him the assurance that we will select the officers -handpicked officers-for adminstering the wealth tax

Shri V P Nayar again mentioned about income tax practioners being allowed to practise Yes, I think we would be able to allow them to do so, but before we do so, we will probably have to revise our ideas of the qualifications for income tax practitioners I believe one of the former Income Tax Commissioners, who perhaps was advising the Board, sometimes back prescribed the qualification, had namely, a person who is a graduate in economics was fit to be an income tax practitioner I am afraid we have drastically to revise the qualification Naturally, a lawyer or an accountant or anybody well versed in income tax

procedure and law would be allowed to be an income tax practioners. When we revise these qualifications, I am sure that whoever practises before income tax authorities will be permitted to practise before wealth and expenditure tax authorities.

Shri Nayar also mentioned about the danger in taking Balance sheets as a basis evaluating business assets for wealth tax. Naturally, the precautions mentioned by him will be taken.

Shri Bharucha, who gave very valuable support, made a number of very useful suggestions. I am particularly grateful to him for having gone into the Bill so carefully. The point that for the evaluation of immoveable property it should be useful for practical purposes to classify them into several categories according to the nature of the construction and to determine the basic values for each such category with reference to the cubic footage-these are rather complicated matters at the moment. But I will certainly promise him that we will consider this suggestion.

· He suggested a refund of wealth tax in regard to shareholding by individuals. The matter was considered by us at one time. While undoubtedly the small shareholder who goes in for pure investment is entitled to some consideration, shareholding is not necessarily confined to that category. "We have given the small shareholder a certain amount of benefit by excluding him from the operation of the surcharge on unearned incomes. I think relief must come that way rather than by impairing the well-knit structure of the wealth tax.

Shri Pocker Saheb of course, is completely opposed to the whole idea. There is no common point between us. I have to accept his opposition.

Shri Supakar and Shri Mohamed Imam made a point that it would be unfair to tax property which does not yield any income or sufficient income to pay wealth-tax. I concede that that is a point of view. But, that would mean that you are thinking of perpetuating in the possession of people properties which do not yield any income. Oftentimes property is kept merely for the sake of keeping property. But our concept is something totally different. We do want that wealth that is amassed in a generation by the hard work of a person who amasses it should be kept my him subject to the tax regulations and the needs of economy. But, he should not be allowed to pass it over. Then starts the operation of diminishing assets.

Secondly, anybody who wishes to keep wealth that is not productive has no right to keep it. And, I shall be going against this canon which we have deliberately adopted if I say that wealth-tax will be payable only by those who are in possession of properties which earn an income. It is our desire that people who do not make instruments of production earn or produce should not keep them in their hands. They must change hands; they must go to somebody who will make them yield and make them produce.

Shri Supakar (Sambalpur): What about property which will not produce anything?

Shri T. T. Krishnamachari: It may not; it does not matter. If it does not produce nothing is lost. If something which does not produce at all is sold and changes form it does not matter very much. The idea really is that • the keeping of wealth in a person's hands which does not produce imposes a penalty on him and that is the main idea. And, if I accept my hon. friend's theory, then, I should be going against that particular idea.

My friend, Shri Raju had some very pertinent remarks to make in connection with the operation of the wealth-tax. He mentioned about control and management for the purpose of determining weather a company is resident. He said that will provide leakage. The criterion in this case can be one of two criteria adopted under the Income-tax Act for determining whether a company is resident or not. One criterion is the excess of Indian income over ex-India income It is obviously inapplicable for the purpose of wealth-tax. Therefore, there can be no objection if we adopt the other criterion available under the Income-tax Act Whether a company is resident or non-resident, all the assets located m India will be subject to tax. The only difference is that if the company is resident it pays tax not only on assets located in India but also on those located abroad Therefore, there is really no question of leakage in the case of companies which operate m India

Incidentally, the expression control and management is a well-known term in the Indian Income-tax Act and has been interpreted by judicial authorities So, there is no difficulty in applying that For instance, in the case of a subsidiary located in India, the control and management will ordinarily be m India, a point which is conceded by Shri Raju But, I think the matter will be further examined

Shii Raju again made a point that it is possible for a person to reduce his wealth-tax by deducting from his assets the debts he may have borrowed on his exempted assets Debts which are deductable are those having an ascertained value, and not those which are contingent and fictitious We do, however propose to make a suggestion to the Select Committee for a clarification that the debts which are to be deducted from the gross value of the assets are not those related to exempted assets

My friend Shri Sadhan Gupta did not like the exemption given to investments in savings certificates and savings bank accounts But he conceded that it cannot be unlimited exemption for the reason that there is a restricted figure beyond which exemption will not be given In any event, as a borrower I must offer incentives for people to invest in savings certificates and it is a question of balancing our revenue considerations as against considerations which would provide us with what you might call loan income I think these considerations were balanced by us in coming to a decision in regard to this exemption

Shri Raju again made a point about heirlooms The idea is that heirlooms are such as cannot be offerred for sale But, I think, we can tighten it up I am grateful to him for having drawn attention to it We can tighten it up in the Select Committee

I have more or less dealt with broadly all the points that were mentioned by my hon friends I must also say that some of the hon Members did not criticise severely or critically If I have not replied to the remarks they have made, it is not that I am not appreciating what they have said, especially my hon friend Shri Das, who has been more generous to me and to the Government But I think the Select Committee will go into all these matters

Hon Members will find that the Bill itself does not afford room for much variation or amendment-it is fairly tightly provided, but, still, the Select Committee will go into these matters In doing so they will not merely take into account all that hon Members have said, and as I have said earlier today in answering a question I shall place before the Select Committee those suggestions that come from interested parties which I think might be considered and even those suggestions which in my view, should not be considered It will be for the Select Committee to consider them or reject them as the case may be The procedure to be adopted by the Select Committee has to be decided by them and I shall not say what they should do or what they should not I shall certainly send the suggestions made by hon Members in this House

As I said broadly in my opening speech, I will ask the Select Committee to consider certain changes which can be made, because these changes are not matters in which I am vitally interested except probably one where there might be a question of foreign exchange involved Otherwise, we shall certainly leave it to the Select [Shri T T. Krishnamachari]

Committee to determine what the final shape of the Bill is to be

Once again let me express my gratitude to the hon Members who have made valuable suggestions and gave their support to the Bill

Shrimati Renuka Ray (Malda): What is the Finance Minister's reply for the transfer of property or gift tax?

Shri T. T. Krishnamachari: I am not making a policy statement here What my hon friend says would involve a policy statement for she says the object of the wealth-tax would be defeated if there is not a corollary to it, namely, the gift tax The matter has to be examined, but, I am not in a position to make a policy statement at this stage That has to be left for a future occasion

Shrimati Renuka Ray: In the meantume it may be frittered away, the property may be divided up if the two things do not come simultaneously

Shri T. T. Krishnamachari. Undoubtedly people owning property are ingenious, sometimes they even purchase ingenuity We can also be ingenious and do some thing about it

Shri Shankariah (Mysore) During the general discussion as well as yesterday reference was made for a clarification as to whether the privy purses that are given to the Princes would be liable to tax and, if so, under what category of assets they will be enumerated

Shri T. T. Krishnamachari: Anything that is not hable would be specifically exempted What is not specifically exempted is supposed to be included That is the general interpretation

Shri Shankariah: A clarification was sought for whether it will be considered as an asset or amenity or pension or gift? Unless we are clear about the fact whether it is hable or not, we cannot make a reference to the Select Committee because some of the Members are very particular about this clarification We must have a clear idea whether it is liable or not before we make a reference to the Select Committee.

Shri T. T. Krishnamachari: I could not clarify anything which is not in the Bill The Bill does not exempt any section of the population or any particular type of wealth except what it has specifically exempted What it has not exempted must be presumed to come within the mischief of the Bill I cannot give any further clarification

Shri Shankariah: I want to have your personal opinion whether it is included

Shri T. T. Krishnamachari: My personal opinion is of no consequence whatever

Mr. Speaker. The question is

"That the Bill to provide for the levy of wealth-tax be referred to a Select Committee consisting of Shri Asoke K Sen, Shri H C Heda, Shri Prafulla Chandra Borocah, Shri R Jagannath Rao, Shri Muhammed Khuda Bukhsh, Shri Narendrabhai Nathwani, Shri Shivram Rango Rane, Shri Anand Chandra Joshi, Dr G S Melkote, Giani Gurmukh Singh Musafir, Shri G D Somam, Shri R R Morarka, Shri Feroze Gandhi, Shri C D Pande, Shri Tribhuan Narayan Singh, Shri R M Hajarnavis, Shri M R Krishna, Shrimati Tarkeshwari Sinha, Dr Ram Subhag Singh, Shri Nemi Chandra Kaslıwal, Shri Saif F B Tyabji, Shri Fatehsinhrao Pratapsinhrao Gaekwad, Shri K Periaswamı Gounder, Shri Balı Ram Bhagat, Shri U S Malliah, Prof N G Ranga, Shri T C N Menon, Shri Prabhat Kar, Shri Bimal Comar Ghose, Shri Laisram Achaw Singh, Shri R K. Khadilkar, Shri M R Masam, H. H. Maharaja Sri Karni Singhii of

3837 Expenditure Tax 17 JULY 1957 Bill

Bikaner, Dr. A Krishnaswami and the Mover, with instructions to report by the 12th August, 1957"

The motion was adopted

EXPENDITURE TAX BILL

The Minister of Finance (Shri T. T. Krishnemachari): I beg to move that the Bill to provide for the levy of a tax on expenditure be referred to a Select Committee consisting of Shri Asoke K Sen, Shri H C Heda, Shri Prafulla Chandra Borooah, Shri R Jagannath Rao, Shri Muhammed Khuda Bukhsh, Shri Narendrabhai Nathwam, Shri Shivram Rango Rane, Shri Anand Chandra Joshi, Dr G S Melkote, Shri G S Musafir, Shri G D Somanı, Shri Radheshyam Ramkumar Morarka, Shri Feroze Gandhi, Shri C D Pande, Shri Tribhuan Narayan S ngh, Shri R M Hajarnavis, Shri M R Krishna, Shrimati Tarkeshwari Sinha, Dr Ram Subhag Singh, Shri Kaslıwal, Shri Saif Nemi Chandra F B Tyabji, Shri Fatehsinhrao Pratapsinhrao Gaekwad. Shri K Periaswamı Gounder, Shri B R Bhagat, Shri U Srinivasa Malliah, Shri N G Ranga, Shri T C N Menon, Shri Prabhat Kar, Shri Bimal Comar Ghose, Shri Laisram Achaw Singh, Shri R K Khadilkar, Shri M R Masani, H H Maharaja Sri Karni Singhii of Bikaner, Dr A Krishnaswamı and the Mover with instructions to report by the 12th August, 1957

The primary object of this Bill, which seeks to impose an annual tax on personal expenditure above a prescribed level, is to put a check on ostentatious expenditure and to promote savings, and also in fact put a check on ostentatious expenditure and to raise the standard of living of the people It also forms a significant part of an integrated tax structure which is now proposed. Besides fulfilling the need for a more equitable tax system, appropriate to the structure of society which we have in view the proposals for taxing excessive expenditure and wealth would make the tax system better fitted to tackle evasion of Income-tax

Though this Bill is to come into force from 1st of April, 1958, it is desirable for a variety of reasons that this Bill should be passed in this session. For one thing, the tax-paying public would know what exactly are the implications of this tax. It would also give enough time for necessary administrative arrangements to be made

The discussions that have taken place in this House and elsewhere since the introduction of this Bill have shown that there is general agreement with the broad objectives of the Bill, though a good many suggestions have been made for modifications here and there I have been I have carefully examined the various suggestions made While the basic scheme of the tax has to remain as it is, it should be possible to make suitable alterations to improve the structure of the Bill

The provisions of the Bill as proposed are now fairly well known and I do not propose to repeat them here I shall confine myself to suggesting some of those matters to which the Select Committee may profitably apply its mind Apart from a number of procedural matters and suggestions to clarify the meaning of some of the provisions, the mam points that I have in mind for drawing the attention of the Select Committee are the following

Hon Members during the earlier discussions had pointed out the inconsistency of the proviso to clause 3 of the Expenditure Tax Bill which restricts the hability only to persons whose total income under the Incometax Act exceeds Rs 60.000

I had mentioned that I was aware of this discrepancy, but I thought that for the purpose of evolving a suitable definition, it was better to leave it to the Select Committee and its cumu-

[Shri T T Krishnamachari]

lative wisdom to that task Meantume, I have given very careful consideration to this matter and I feel that this proviso has to be changed or dropped For expenditure tax purposes the income should not be the decisive criterion For, if that is so, expenditure from assets from wealth, will not come within the mischief of the Act

The Committee may, therefore, consider dropping this particular proviso If this is agreed upon, it would follow that the only criterion for determining the assessibility of a person to expenditure tax would be his annual expenditure on personal consumption This being now the sole criterion, the Committee might like to reconsider the present Tax-free limit In the Bill we have provided a basic allowance for an individual including his wife of Rs 24,000 It would have been Rs 36,000 if the proviso to clause 3 was accepted Similarly for the karta of a Hindu undivided family and his wife a similar allowance is conceded, and an allowance of Rs 5.000 for each dependent or member of the family Some adjustment in this scheme of basic allowance will be necessary In my view instead of the present limits of Rs 24,000 for each individual and his wife and Rs 5,000 for each dependant subject to a ceiling perhaps of Rs 36,000 or Rs 34,000 as it would have been, it would be better to suggest to the Select Committee that the limit should be raised to Rs 30,000 for the individual with a wife and one dependant Whe-, ther he has a wife or not and whether he has a dependant or not, and even if he has a dependant and wife he will have a limit of Rs 30,000 For each additional depandent allowance may be Rs 5,000 subject to a ceiling In my view the ceiling ought to be Rs 35,000 allowing for one wife and one dependant Corresponding modifications should be made in the case of Joint Hindu families, that is to say, if the proviso to clause 3 is accepted.

then the ceiling would have been Rs 36,000

Now we propose a ceiling of Rs 35,000, assuming that a person has got a wife and 2 children Otherwise, it will be only Rs 30,000 That is a matter for the Select Committee to examine

It has also been represented that these minima would operate harshly on particular individuals whose normal expenditure is much higher, and who have commitments already on which they have been spending We have been told that it would be difficult for them to immediately change over It may be that the Select Committee may be able to consider this matter of allowing some time for change over by fixing a higher ceiling m the case of people who could show that in the three previous years they were spending much more money than the present limit bringing it down by Rs 5000 every year provided that whatever ceiling you fix, the net expenditure over that ceiling or slab would he attracted when they spend beyond that figure It may also be necessary in certain cases to provide for certain traditional religious, charitable commitments T hope that the warning mentioned by the hon Member, Shri Raju relates to this There may be certain commitments and if the commitments are proven, until such time as we are able to tighten up these charitable endowments, some kind of a provision ought to be made

There is also some change called for in the allowances in the case of non-Indian citizens residing inside India In a majority of cases, by the very nature of conditions in which they work, earn and spend, they are obliged to spend, inevitably, in their home countries on items like the education of children, etc. In any event, there will be no check on their saving and remitting their money abroad. If they remit moneys abroad and invest it, their income will be taxed by the Indian income-tax; they will also get double income-tax relief. In such cases, there will be no harm in allowmg an extra allowance for the sake of their expenditure abroad. It would really be more or less a national concession excepting that it would avoid looking into their accounts to that extent.

Apart from these changes of substance, some amendments of a minor nature also appear necessary. They are mostly of a procedural character and it is not necessary for me to go into those details at this stage.

I have been told that the expenditure tax is not as tight as the wealth tax. There are a number of loopholes that have to be plugged much more than in the wealth tax where the changes that are necessary are comparatively small. I am sure we will have the benefit of the remarks of the hon. Members here before we go to the Select Committee. When the Bill comes from the Select Committee, the House will have ample opportunity to discuss the Bill, as it emerges from the Select Committee.

But, I would like to point out, in all humility, to the hon. Members that this tax is something which is new. It is not a question of copying from here or there. It seems to us, to those who have been familiar with the tax structure in this country that it is particularly fitted so far as this country is concerned and we can achieve our objectives bv means of this tax. Undoubtedly certain scrutiny of the personal expenditure would result without which it is not possible.

It has been mentioned that the very idea of an expenditure tax is something that goes against the provisions of the Constitution—the personal liberty of the individual. But, I am sure that this view would be rejected not merely by the House but also by the people who can decide on a matter like this.

But, in operating this measure, we have to be fairly careful. While we

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should not allow any income to escape, we must also understand that the income is not the main thing for this tax because if we do not get income from this tax we get it from the other side. If a person does not pay the expenditure tax, that means he does not spend. Money is available for the community by way of savings. Wealth is created which will attract wealth tax. More money is available which will have to go into institutional investment. Once we know what is the money that is saved, there will be no difficulty in putting it in institutional investment. The operation of it will undoubtedly take time and we cannot see the results in a year or two.

If somebody says: what is it that you are going to get out of this tax; you are going to get only Rs. 10 crores. I shall be disappointed if I get Rs. 10 crores. It means that the purpose is not served and that people go on spending. If I get more money out of dividend tax, when I intend dividend tax to be dividend restraint tax, the purpose is partly defeated. Similarly, I hope that in course of time people will agree that thev should not spend more than Rs. 30,000. Ultimately, if everybody spends only Rs. 30,000, we may not get this tax. But, the tax will nevertheless be necessary as a restraint on conspicuous consumption.

A question was put to me by an hon. friend. He laughed; probably he thought that I did not understand its implications. He asked whether we are going to put a check on buildings during the Plan period? I said: no. That is my understanding of the question. We will have to start buildings. We shall be producing enough cement and probably enough steel by 1959. They will have to start the construction of public buildings and private buildings for housing the middleclasses and the low income groups. While I have put a check on buildings today, it is only to take time over it. If somebody comes and says that he has to build a public building, I am prepared to allow him to go and lay

[Shri T T Krishnsmachari]

the foundation. I ask him to be ready for building later on m 1959 Similarly, if somebody comes and says I am going to start clearing the slums, I give my immediate permission It will take him a year or two to acquire the land and develop it Like this, we have to prepare for action, for the construction of public buildings and buildings for low income Certain amount of money groups will have to be spent in very desirable directions, it should not be spent in undesirable directions If it is not spent we would not get the tax Supposing we get Rs 10 crores, the original purpose is not served but we get this income all the same It may be a compensation That is how have to look at it That is what I would suggest to the hon Members

In this particular context I am not in a position to lay down that this is the right thing Another person may say that this is right, I am not in a position to say that he is not right But, it is a new tax All such taxation, to some extent, is abnormal Human system resents a foreign body Similarly, it does not like taxes. If you want a tax, you have to give that in little doses I would suggest the scheme that we have envisaged probably with certain revisions The Select Committee would perhaps make it acceptable

Again, as I have said yesterday pepole who do not spend Rs 30,000 complain against the expenditure tax May be, people who have a net income of Rs 30,000 would be asked but that is where the check on tax evasion comes We have to extend the area of scrutiny I do not think that it is the common man again If an officer gets Rs 3,000, he is still out of it Even a man getting Rs 4,000 is out of it If his net income is of the order of Rs 2,400 per month, allowing for provident fund deductions, etc it will come a little lower and he will not reach that level at all. Probably a very small percentage-about a quarter per cent of the people may come in and the 9975 per cent of the people should not at all raise any voice of protest against this We shall be careful both in the administration and the evolving of the tax and shall make the people of the country accept this new tax by giving it to them in doses which they can assimilate That is all that I want to say at this stage

Mr. Speaker: The montion is now before the House

Shri H. N. Mukerjee (Calcutta-Central) Mr Speaker, Sir, I wish I could congratulate my hon friend the Finance Minister without reservation for having pioneered an item of taxation like the expenditure tax, but I fear I cannot quite bring myself to do so

Shri T T. Krishnamachari: The question is enough

Shri H. N. Mukerjee: It is, of course, very good that he is attempting now to change the taxation structure of our country m order to make it more effective and equitable He has drawn heavily, as we all know, on Dr Kaldor's suggestions, and within limits he has shown a certain quality of courage and imagination but, unfortunately, it is still very far short of what is required in the context of today

Sir, you will permit me to make a few general observations before I go to the provisions of the Bill before us The Finance Minister, obviously, has a very great appreciation of the views of Dr Kaldor, but in his hands the Kaldor proposals have been so diluted that there is a serious danger of their becoming largely ineffective

This was seen specially in the case of the capital gains tax, which he introduced rather partially and timorously last winter. It appeared that the Finance Minister's expectations of revenue on that score was about onethird of what Dr Kaldor had estimated, though even that perhaps has already proved an over-estimate, and that is due to the fact that there is

something wrong in the manner in which he tries to adapt the Kaldor proposals to the conditions of our country

Dr Kaldor had suggested an integral approach so that five taxes could go together The income-tax, capital gams tax, annual wealth tax, tax on personal expenditure and the general gift tax, all the five according to Dr Kaldor's suggestion, were to be assessed simultaneously on the basis of a single comprehensive return, which would then operate more or less mutually as a self-checking apparatus so that evasion could be minimised

I do not say for a moment that the Kaldor proposals are sacrosanct and that we should not to try to adapt them in the manner which we consider to be most in conformity with the interests of our country, but I do not know how the Finance Minister could come to the conclusion that a gift tax, a proper gift tax, is not needed at the moment

As a matter of fact, when in the last Parliament the Estate Duty Bill was being discussed it was pointed out-by us on this side of the House, I remember it very vividly-over and over again that unless there was a real check on the so-called gifts the Estate Duty would prove to be largely On that occasion the unavailing Government did not listen The Estate Duty which was originally estimated to bring in about seven crores every year to the Exchequer has hardly brought one crore to the The gift tax, however, Exchequer has been given the go-by, at least for some time to come by the Finance Minister

I very much like the Finance Minister these days when he professes a certain spiritual metamorphosis and talks quite enthusiastically about socialism and the hard core of the Plan I am very happy that he does so But I tear that his principal friends are still the big money interests whom he goes from time to time to meet in Calcutta, Bombay and other places I do not wish to reflect on any sec-

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tion of our community, but the business community, who figured in a question this morning, whom the Finance Minister met in Calcutta and Bombay, have, generally speaking, a knack of passing on the tax burden to other sections of the community But I do not see the Finance Minister energetic enough to try and see that between Government and those other poorer sections of the community there is a better relationship On the contrary, as far as relationship with the high and mighty business community is concerned no effort is spared in order to make that relationship very pleasant I do not mind that relationship being very pleasant, it ought to be so but, at the same time there should be effort to see to it that the integrated interests of the entire community are looked after

I wish the Finance Minister makes a special effort Now that the Plan is there it has got to be saved, it has got to be implemented properly Now it is in fact, in jeopardy because of the multi-pronged attacks coming to it from different quarters This is exactly the time when the Finance Minister should choose his friends a little more care He should meet less the fully representatives of the business community and more the representatives of the other sections of our people

Now Sir these spokesmen of the business community have already begun to squeal, but they should be told very straight by the Finance Minister—I must concede that sometimes he does do some plain speaking to these people-that quite apart from socialism which may not be on the agenda, fiscal policy today in any capitalist country which wants to preserve itself has got to try to remove inequalities It has got to be done This squealing which is coming from that quarter in regard to such items as wealth tax and expenditure tax should be disregarded, and these people should be made to understand that the country today is determined to achieve a socialist society, that we have set a terminus and beyond that terminus we are not

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going to allow the predominance of private vested interests in the economy of India That is a matter on which there is entire agreement in this country as far as the people are concerned, and I wish the Finance Minister acts accordingly

Now, the country will not easily forget the Finance Minister, and the country will not also forgive the Finance Minister because in his budget he has tried to soak the poor by collecting nearly twice as much by additional indirect taxation as he is going to collect by way of direct taxation. It is not only that he has soaked the poor also in regard to direct taxation he is keener on giving relief to the rich than to the lower income groups, particularly to the very rich he is generous

Inspite of the admitted difficulties regarding administration, the taxable minimum has been lowered so that T the smaller fry can be netted remember the former Finance Minister, Shri C D Deshmukh, saying in 1953 that too much of the income-tax department's time was being taken up by the relatively smaller assessments and if the number of such assessments could be reduced the department would be able to give greater attention to the case of the bigger assessees and improve the revenue Now the Finance from income-tax Minister has brought about a situation by which tons of paper will be wasted and a good deal of time of the income-tax staff will be unnecessarily spent in assessing the poor income earning elements of the population, while those who are at the top are getting a particular concession.

He has given rate relief to top income brackets in the current year by deferring the enforcement of the expenditure tax. This postponement of the enforcement expenditure tax to 1958 is something which I do not like I know that he has a defence and, perhaps, it might sound to be a very plausible defence. He might point out that income accruing this year will not be chargeable before

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next year. But I feel that is no As a point of fact the defence. business community and the few thousands of people who will come under the operation of the expenditure tax, with an year's handicap will make their own arrangements. Big money will put up its own defences They will call into the picture all kinds of people including chartered accountants, to whom the Minister for Commerce and hon Industry gave some advice the other day in Calcutta regarding the part which they take consciously or unconscrously in the task of evasion of income-tax. Now, all those people, the big money interests, would put up their defences and would try to see it that when 1958 comes, as few of them as possible will be assessable to the expenditure tax I feel that something could be done about it A suggestion has here and now been made, not by very radical people, but by a journal from Bombay with which the Finance Minister is very familiar, the Economic Weekly. It suggests that the personal expenditure tax might be introduced here and now without disturbing the existing super-tax, but the rates applying should be in the range of 5 to 50 per instead of 25 to 300 per cent cent It was suggested by Dr Kaldor that we could as soon as ever that is possible introduce the expenditure tax and at the same time, the super-tax rates should continue; but, because the super-tax rates continue, therefore the rate of expenditure tax for this particular year would be rather When we shall find out more lower facts in regard to the situation from next year, we shall raise the figures of the expenditure tax. That is a suggestion which I hope the Select Committee would consider. Though I really have not a great deal of optimism in regard to the matter, I beg to the Select Committee to give its mind properly to this matter. I feel that by postponing the enforcement of the expenditure tax, the Finance Minister has made the Bill to a certain extent self-defeating and

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that is something which I am sure he would not like to do himself

Then again, the rates of the expenditure tax which he has proposed are very much lower than what Dr Kaldor had suggested Dr Kaldor had said himself in his report at page 5 that the rates that he had suggested might appear "unduly lenient" These are the exact words Here is a person which he used who is a right-winger in the Labour party in Great Britain, he is not a rabid left-wing enthusiast and he says that in India conditions, the rates which he has proposed might appear to be unduly lenient Now the Finance Minister beats them down even to very much lower figures I would say for example, that clause 3 exempts from the tax those with annual incomes taxable under 60.000 Dr Kaldor suggested that Rs 40 000 should be the limit Rs Personally I would like the Select Committee to put it even lower, say, That I thmk should be Rs 30.000 fair enough In regard to this Dr Kaldor had made certain obseavations m pages 46 and 47 of his report He says on page 47 of his report

"If the exemption limit were put at Rs 6,000 per head and the maximum slab of 300 per cent were impsoed on expenditures in excess of Rs 30,000 per head, the liability to tax would extend to a considerably larger segment of the population and it would have a more powerful effect in restraining spending"

He adds that m Indian conditions such effort to restrain spending and to increase public saving should be made very seriously I suggest that in the light of this, the rates of the tax mentioned in the schedule should be revised and the recommendations of the Kaldor report adapted to the conditions of our country should be sought to be more effectively incorporated in the provisions of this Bill

I feel also that clause 5 should be suitably examined and revised by

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the Select Committee This clause should be re-examined particularly in regard to the question of exemption from expenditure tax in certain cases Sub-clause (f) in particular needs to be changed, since we do not yet have a gift tax Dr Kaldor says that according to some observers, the expenditure of the upper classes in India amounts to over Rs 500 crores This is the figure much higher than the total of net incomes after tax of all income recipients with incomes of over Rs 10.000 Official figures about how much money is spent by our top income-earners are not yet there, but here is an estimate which Dr Kaldor has made. The total, therefore, is likely to be very substantial if there is tolerably efficient administration I fear that the Finance Minister's efforts might founder on the rock of adminstration That is a rock which might appear to be the enemy number one as far as the suggestions are concerned and I fear that the Finance therefore Minister's good intentions, even when they are good, will very likely founder on the rocks of administration It is an irony of fate that the manner of Government's execution even of very good measures is usually such that they become absolutely ineffective or worse

For example, in regard to incometax administration sometime ago m this House in the last Parliament, there was a full-fiedged resolution and the Finance Ministry could not just brush it aside as unnecessary The question of evasion is referred to so often and Dr Kaldor's estimate of Rs 200 to Rs 300 crores is vivid in everybody's memory But quite apart from estimates, last year in this House we were told that-the answer was given sometime in September, 1956-the arrears of income-tax collection in this country amounted to Rs 180 crores Quite apart from evasion which is of a stupendous character, the sheer arrears amounted That was the to Rs 180 crores information supplied in this House in answer to a question Now there

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[Shri H. N. Mukerjee]

are other things There are the security vaults in Bombay, Calcutta and other places and the Government has told us over so many times that we do not even know what is the content of these security vaults There are transactions made in the Turf Club of Calcutta and Bombav over racing and that sort of thing which are very fruitful sources of evading taxation and of avoiding pavments legimitately due to the country.

In regard to this, I want to repeat again what I referred to earlier about the role of the auditors The Minister of Commerce and Industry did a good thing in reminding the auditors in Calcutta that they should do something to rehabilitate their own reputation I know some of them feel rather sore about it, but it is a matter of fact that unless the sharks of big business get the assistance of these people who know the ins and outs of income-tax evasion, unless expert assistance is given by lawyers, accountants and a whole set of others against whom comments have been made even by the members of the Income tax Investigation Commission, the big money interests cannot evade tax remember the Income-tax investigation Commission once remarking that some of those people w'o are looked upon as the leaders of such ty are taking part m the task of helping the evasion of payment of income-tax on a very large scale Auditors must play their role and we know that in our country the deterrents against evasion are very weak Dr Kaldor has referred to the question of deterrent measures in order to punish evasion He has shown how to follow the British model, while if we look at the American way of running their income-tax administration, we can give deterrent punishment for those who are cheating the country by evading incometax in the manner that they are doing so notoriously. Our methods of deterring and checking income-tax

evasion are so bad Therefore, somehting has got to be done about it

That brings me to the fact of the treatment which we should afford to the income-tax staff This is very relevant to his Bill because it is said that the present incometax appartus will be expanded, but the pattern will remain the same and the new apparatus amplified as necessary will look after the collection of wealth-tax and expenditure-tax What are we going to do about making our income-tax staff really efficient and really devoted to their duty? Dr Kaldor has suggested that we should pay them more Personally, even though I generally consider that we should try to brmg down salaries in conformity with our country's requirements, in the incometax department if it becomes necessary, as it appears to be, to have a really efficient cadre composed of persons who can stand up to the big money-bags, surely wc must pay the income-tax people a great deal more than we do at the moment What I find is that when you get serious allegations against the topmost officials of the Income-tax Department, those allegations are usually not looked into properly On the contrary. on the suspicion that information has leaked out because of the junior members of the staff having supplied such information to people outside, high up officials of the Income-tax Department take vindictive measures even against like Income-tax Officers officers (ITOs) who are courageous and honest enough to make proper assess-Therefore, there should be ments an effort really to change the incometax administration

13 hrs.

In this connection I am reminded of the very remarkable difference in treatment which Government metes out towards those who are very high up in the tree as far as the administration is concerned and those who are low down the ladder. When the

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Finance Minister went to Bombay, the income-tax employees wanted to see him; he had no time for them. But when the Managing Director of the State Bank of India resigns in a huff because he did not like certain things said about his high salary in Parliament, he is given a gratuity of Rs. 2,00,000. That was the information supplied to us here in this House. I did not meet the gentleman concerned. The former Managing Director of the State Bank of India who resigns because he disliked certain things about him in Parliament gets a gratuity of Rs. 2,00,000

That was the information supplied to us here m this House I did not meet the gentleman concerned The former Managing Director of the State Bank of India who resigns because he disliked certam things said about him in Parliament gets a gratuity of Rs. 2.00.000

This is the treatment you give to vour staff Those who are at the top get away with it; those who are likely to be in league with the sharks of the big business, get away with whatever they want to do But in the case of those who are lower down, a person who perhaps starts life on Rs 350 a month and goes up to Rs 650, if he has to jump an effciency bar. officers higher up would make it difficult for him. Unless you treat the people who are lower down in the social and administrative ladder, better, you will not get the cooperation of the entire department in running it honestly There must be safety in numbers if you are going to have an uncorruptible administration. You may have all kinds of confidence in the high officers I do not say anything agamst the very high officers as a general rule. But there must be safety in numbers. You must trust more people who are lower down the administrative ladder and you must treat them better. so that the collections that we want to make will really redound to the interests of the country.

The expenditure tax is something which we welcome, but we want a change in the administration. In

this connection I wish to end by quoting what was said in the Plan Frame nearly two years ago. In the Plan Frame it was stated:

"The administrative difficulties inherent in the existing government machinery are likely to prove the greatest obstacle to To overefficient management. come such difficulties large organisational and even constitutional changes may become neces-The problem is urgent and sary. requires immediate and serious attention "

This was said in the Plan Frame two years ago. The Fmance Minister has talked about secretarial appurtenances which he would utilise in order to make it more effective. But I would ask the Finance Minister-I would beseech him-not to depend only on secretarial appurtenances I would ask him to come forward and bring about a real and comprehensive change in the Income Tax Act also, I would ask him to come forward as a corollary to the Bills which he has proposed m the House today, with suggestions as soon as he ever can to overthe entire haul structure of Income-tax levy and income-tax collection. Unless that is done, unless the administration is overhauled in the interests of popular welfare and the collection of the maximum revenue which is needed for our Second Five Year Plan, whatever legislation we place on the statute-books will really come to naught. Therefore I suggest that certain changes be made in the Bill and that further efforts be made on a comprehensive scale to such administrative bring about would really improvements as accomplish the purpose which the Fmance Minister says he has in view.

Shri S. N. Dwivedy (Kendrapara): Mr. Speaker, Sir, I rise to welcome this measure because I feel that for the first time there has been a departure from the traditional policy of taxation. Not that this Bill goes far enough; but the taxation measures. that have been proposed would have been incomplete without a measure-

Expenditure Tax 3856 Bill

[Shri S. N. Dwivedy]

of taxation expenditure So long we have followed a policy of taxing more and more those who have less and less That is the traditional -capitalistic policy, which has been followed although we have been shouting the slogans of socialistic pattern Therefore, although, economically speaking this Bill will not bring much money to the exchequer, because it is already known that before these taxation measures on wealth and expenditure were proposed, concessions to the richer section of the population had been given to the extent of Rs 7 crores and odd, it is a step in the right direction.

We know that the rich section in our country is not going to be hit hard by this measure But we have broken a new ground which will in future lead us to take more stringent measures for the development of our country for which we want more money. It has been argued that since there is no such measure in any other country, it is rather a venture which we should not have attempted with а defective administrative machinery I feel this argument does not hold good so far as our country is concerned I do not feel that in any other country there is such a great unanimity for achieving a socialist society through democratic and peaceful means The party in power has not yet told us the nature of the socialist pattern of society that they want to create m this country. Perhaps they still feel that within the capitalistic structure they will be able to do something here and there, but that attempt is not going to sucseed, nor are the people at large going to leave them at that Therefore, out of necessity they have been compelled to bring forward measures like this and if in the implementation of the measures there are difficulties in the administrative side, I believe that also would have to be removed It is better to make an attempt than to stop here because we are faced with difficulties. There is no denying the fact, as has been pointed out by the previous speaker that unless the administrative machinery is overhauled and immediate and prompt steps are taken towards that end, such measures will not be successful. Therefore, I feel that we should not stop here on the ground that the administrative machinery is defective. We must go ahead and see that that is also remodelled.

There are other sections in our population, mostly interested quarters have raised bogy of personal interference They say, Oh! it is an encroachment of personal life. I do not feel this argument has any If one looks at the Bill, it ground will be found that the Bill does not contemplate the taxpayer to make a return of all his personal expenses. He is not required to show all items of his expenditure. There are certain exemptions specifically mentioneđ which, in my opinion, are too many Then, there are permissible items of expenditure Even under the present Act, one has to show his accounts so far as income and investment are concerned What is required under this Bill is, he has also to show his accounts of expenditure The whole idea behind the scheme, as has been pointed out by Prof. Kaldor, is to get a return of all income, expenditure and wealth in the country so that we may have an integrated approach to the entire problem Therefore, the so-called bogy of interference has been raised by people who are known in this country as tax dodgers. Let those who have exploited and harassed millions of our people and amassed property, be a little harassed if it is necessary

I am glad that the Finance Minister has agreed to revise clause 3. To my mind, the method of assessment suggested by Prof Kaldor is very reasonable. If we really want to tax expenditure it will not be proper to take the family as the unit. Prof. Kaldor suggested that an adult should be taken as a unit. He should be given exemption to the extent of Rs. 10,000 His idea was, if there are two adults and two children,--1

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child will be equal to half an adult the toal exemption will be Rs. 30,000. The Finance Minister has agreed to a ceiling of Rs. 30,000 for exemption. At the same time, he 15 also proposing another Rs 5,000. I do not see any reason for this addition.

There is another difficulty, if the Select Committee decides to retain clause 3 as it is When it is contemplated that an expenditure tax will not be levied on a person whose income is not more than Rs 60.000, it is just possible that a man whose income is Rs 59,000 and who spends a much smaller sum, say, Rs 35000, is likely to go secot free Therefore, from the very beginning, we should not give the impression that under this Bill also, as in the case of previous Bills we are going to give any room for such tax evaders.

This is a measure which is really against high-saving and high spending and has received general support from all sides The Select Committee will go through the other ioopholes that are there The more we come forward with measures like this, we will be able to achieve the purpose we have in view. With these words, I give my support to this Bill

पंडित ठ.करदास भागव (हिमार) . माननीय स्पीकर माहब हाउम में दी दिन से जो तैल्ध टैक्स ग्रीर एक्सपेड चर टैक्स बिल्म पर वहन चल रही है उसमें बहत से मेम्बर माहिबान ने फाइनेस मिनिस्टर साहब को मबारकबाद पेश की है और बहत मपोर्ट दी है। मझे झफमोस है कि जो वजहात दी गयी हं उनकी बिना पर में फड़ने स मिनिस्टर साहब को मवारकबाद नही देसकता । मेरी गय मे जब तक फाइव इग्रग ग्लान मौजद है, तब तक उसके लिये मरकार जो टैक्म लगाये वह सब जायज है ग्रीर मेरी राय में जब तक हम फाइव इग्रर 'लान की प्रा न कर ले तब तक हम टैक्मो को इस तरह के खूब-सूरत नाम न दे. जैसे कि वैल्य टैक्स या

एक्सनेडीचर टैक्स । उस वन्त तक इन लुभावनी चीजो का हमारे सामने रखना गैर जरूरी है । अगर गवनमेट इससे भी ज्यादा टैक्स लगाना चाई ता जहा तक फाइव उग्रर प्लान का सवाल है में उस हद तक भी जानें की तैयार हा लेकिन वैत्थ टैक्स या एक्सपेडोचर टेक्स य दो शक्ले मुझे स्वीकार नहीं है अभेत तक हिन्दस्तान में गवनंमन नं इनकम की कोई मीलिंग मकर्रेंग नहीं की है और न वैल्थ की कोई मीलिंग मकरंग की है। जहां तक काम्टीट्यदान का सवाल है उसमें भी आर्टि-किल १६ गफ० के मताविक यह फडामेटल राइट है कि हर ग्रादमी प्रापर्टी रग्व सकता है ग्रीर वही उसका डिस्पोजल भी कर सकता है। मरी गय नाकिस में ये जो रेस्ट्रिकान डाले जा रह है ये बारटी देवदान के भी बॉब-लाफ हूं मोर प्रवलिक पालिमा के भी बीचलाफ हूँ। हमारे जैसे गरीव मुल्क में वैल्थ टैक्स के काई मानी ही नही है। ग्रापन जो इडीवीजग्रल के लिये २ लाख ग्रीर कुनवे के लिये तीन लाख की लिमिट रखी है मेरे खयाल में ग्रमरीवा जैंगे देश में इतनी ग्रामदनी ग्रीर बेल्थ हर एक ग्रादमी की होती होगी । गवर्नमेट को यह नही समझना चाहिये कि इस मामले में जो लोग सपोर्ट दे रहे ह वह जंडन्डन है। मैं समझता हू कि १९ पर मेट मादमियों को यह टैक्स एफोक्ट नही करता । इसलिये जिनको यह बैल्य टैक्स एफेक्ट नही करता उनकी गय तो ग्रे.युवास (Gratitious) है। उनको क्या किसी पर टैक्स लग जाय । भीर जो भ्रापने ६० हजार की खर्चा टैक्स के लिये भामदनी रखी है यह भी बहुत ग्रादमियो की नहीं होगी । इसलिये जिनको यह एफेक्ट नही करता व यह राय खुशी से दे सकते हैं।

इन दो टैक्सो की जरूरत गवर्नमेट को इसलिये लाहक हुई कि पहले जो इनकम टैक्स के जरिये गवर्नमेट ६३ पर मेट ले लिया 17 JULY 1957

[पंडित ठाकुर दास भार्गव]

करती थी उसमें साढे सात करोड कम कर दिया है। इस कमी को इन टैक्सों से पूरा करना चाहती है। बेहतर हो ग्रगर फिल्हल गवर्नमेंट इन टैक्सों को न लाये श्रौर जो पुराने टैक्स थे उन्हीं को कायम रहने दे। ग्राज जो टैक्स लगाया जा रहा है उसका नतीजा यह निकला है कि ऊपर वालों का टक्स बढ़ गया है ग्राँर कुछ स्लेब्स पर टैक्स कम हो गया है। सरकार ने इनकम टैक्स के लिने तीन हजार की लिमिट कर दी है। मँचाहता हं कि जहां तक फाईव इग्रर प्लान का सवाल है, हर एक ग्रादमी जो कि दे सकता हो वह गवनैमेंट को रुपया दे। इस में त्रैल्थ का सवाल नहीं होना चाहिये। यह तो पवरटी रिमोवन का सवाल है और प्रापटों रिमोबल जरूर होना चाहिते । जिन ग्राडमियों पर रुपया है और जो दे सकते हैं जब तक उन पर टैक्स कहीं लगेशा तद तक हम अपने प्लान में कामगाव नहीं होंसे । अगर इस टैक्स ला लाम फाइव इन्नर प्लान सदसैप (Five Year Plan Success Tax) रख दिया जाता तो देश में बहुत एनश्व जियाजम होता और लोग सुकी से टैवस देते।

में उन ीजन्स की हज्ज्ला में बहत ज्यादा नहीं जाना चाहता जो कि फाइनेन्स मिनिस्टर साहद ने इन दिलों को लाने के लिये दिये हैं। अगर वह पसन्द करते हैं कि इनको सोशल रिफार्म की शक्ल दी जाये तो ऐसा करना उनको मुवारक है । वह ऐसा कर लें। लेकिन में समझता हं कि हर एक ग्रादमी के प्राइवेट हिसाब में जाना और उसकी हर प्राइवेट चीज को देखना हैरासमेंट के सिवा ग्रौर कोई चीज नहीं है खंसूसन जब वैल्थ टैक्स के सिलसिले में ग्राप ग्रीरतों के जेवरात की तफसील लेंगे. लोगों के इन्टर्नल मामलों में जायेंगे, उनका फ़ाइनेंशियल एक्सपोजर होगा, तो उन में बड़ी डिस-संटिसफ़वशन पैदा होगी। लोगों में वैसी ही डिस-सेटिसफ़ैक्शन पैदा होगा,

जैसी कि विलियम फ़र्स्ट के जमाने में डूम्जडे बुक रखने से हुई थी। लोग कहते थे कि कँसी कमबख्त गवर्नमेंट ग्रा गई है, जो कि हमारे घोड़ों, बैलों, डोमेस्टिक एनिमल्ज वग़ैरह की तफसील रख रही है। मैं ग्रर्ज करना चाहता हं कि गवर्नमेंट लोग़ों के वीर्यारंग एपेरेल, डोमेस्टिक एनिमल्ज <mark>और दूसरी छोटी छोटी चीजों की तफ़</mark>सीला**त** रखने के झगड़े में न पड़े, क्योंकि इससे आम तौर पर पब्लिक में बड़ी डिस-मैटिसकेक्सन होगी ।

ग्रगर में इस बिल को सपोर्ट करता हूं, तो सिर्फ एक वजह से और वह यह है कि हम को अपनी फ़ुइव यीअर प्लैन के लिये रणया चाहित्रे और उस रुपये को हासिल करना हमारा पहला फ़र्ज है। हम जोग ग्रपने कन्ट्री को कमिटिड हैं कि हम उस को पावटी से िकालेंगे और उस का स्टैर्ड्ड **श्र फ** लिविंग ऊँचा करेंगे । इस सकसद को हासिल करने का तरीका यह है कि हनारी फ़ाइव योग्रर प्लैन कामयाब हो झोर उस को कामयाब बनाने के लिये यह जरूरों है कि जिन लोगों के पास रुपया है ग्रीर जो दे सकते हैं, वे रुपया दें। इस बात से मैं सोलह आने एपी करता हूं । वाकी वत्तुहात की लफ़सील में नहीं जाना चाहता हूं। न उनको रद्द करता हूं ग्रीर न उनके वारे में कुछ कहना चाहता हूं। गवर्न पेंट से मेरों शिकायत एक दूसरों ही किस्म को है।

हमने ग्रपने कांस्टीच्युशन में लिखा है कि हम एक ऐसा सिस्टम बनायेंगे, जिस में चन्द हाथों में कनसेनटेशन ग्राफ वैल्थ नहीं होग़ी । हमने लोग़ों से वायदा किया है कि हम उन को ग्रनइम्पलायमेंट से निकालेंग़े वैटर कन्डीशन्ज ग्राफ़ वर्क ग्रौर डिसेन्ट स्टैंडर्ड भ्राफ़ लाइफ़ देंगे। जैसाकि मैं ने अभी कहा है, इसके लिये यह ज़रूरी है कि हमारी फ़ाइव यीग्रर प्लैन कामयाब हो । इस बिल के लिये मेरे ख्याल में सब से बड़ी जस्टिफ़िकेशन यह है कि इसके जरिये हासिल किया हुग्रा रुपया ठींक गर्ज के लिये खर्च . * होगा—वह ठींक तरीके से खर्च होगा या नहीं, यह मुझे मालम नहीं है।

इस मौके का फ़ायदा उठा कर में जनाव का दूसरे हाउस के चेयरमैन साहब का, प्राईम मिनिस्टर साहब का, दूसरे मिनिसटर साहबान का ग्रौर उन सब लोगों का सुकिया ग्रदा करता हूं, जिन्होंने अपनी सैलेरीज में टैन परसेंट कट किया है। मैं ने इस हाउस में तजवीज पैश की थी कि पंद्रह परसेंट कट किया जाय, लेकिन मुझे खुशी है कि लोगों ने दस परसेंट कमी तो की है। मैं इतना ेन नहीं हूं कि मैं यह समझ लूं कि मेरी अपील पर लोगों ने ऐसा किया है, लेकिन वजह जो भी हो, यह दस परसेंट का कट कर के उन्होंने एक निहा-यत अच्छा जैस्बर किया है और इस के लिये वे मुंबारकंबाद के मुस्तहक हैं । जनावे वाला, दसरे हाउस के चेयरमैन साहब और मिनिस्टर साहबान ने जो एग्जेम्पल देश के सामने रखी है, मुझे उम्मीद है कि इस पालियामेंट के मेम्बरान और वे अफ़सरान जिन की तन्ख्वाह एक हजार पये से ज्यादा है, उस को फ़ालों करेंग़े। वह न तो वैल्थ टैक्स का ग्रीर न एक्सपेंडिचर टैक्स का हिस्सा है---वह वालन्टेरो ैक्स है ।

13-23 hrs.

[MR. DEPUTY SPEAKER in the Chair] सब से पहले तो में उस ग्राम्य्य्रींट से लड़ाई करना चाहता हूं, जो कि कल एक साहब ने पेश की थी। उनकी राय यह थी कि नये टैक्सों के लिये नई मशीनरी कायम की जाये। मैं ग्रर्जं करना चाहता हूं कि यह ख्याल बिल्कुल गलत है। ग्रब तक जो मशीनरो हमारे पास है, वह निहायत ग्रजोब है। हमारे इनकम-टैक्स ग्राफ़िसर हमारे पुलिस ग्राफ़िसर हैं, हमारे सीकेट ग्राफ़िसर हैं। उन के पास खबरें पहुंचती हे ग्रीर वही तहकीकात करते हैं, वहीं टैक्स लगाते हैं ग्रीर जज भी बही है। ,एक ही शस्स जज, पुलिसमैन ग्रौर विटनैस के फ़र्वशन्ज परफार्म (^{Perform}) करता है ।

इस सिलसिले में मुझे जो शिकायत है वह दूसरी तरह की है। मैं ने पिछले से पहले साल, जब कि श्री देशमख फ़ाइनेंस मिनिस्टर थे, इस हाटस में शिकायत की थी कि हमारे देश में फ़सल तैयार खड़ी है, लेकिन उस को काटने वाले नहीं हैं । इस देश में बेशुमार ऐसे आदमी हैं, जिन पर टैक्स लग सकता है, लेकिन गवर्नमेंट ने न अब तक इस बारे में कोई सरवे किया है, वह न कोई टैक्स लगाना चाहती है ग्रौर न वसूल करना चाहती है। मैं ने कहा था कि ग्रगर गवनैमेंट ठीक तरह से ैक्स वसूल करे तो टैक्स की ग्रामदनी एक तिहाई बढ जायगी ग्रीर मजीद टैक्सेशन की जरूरत न होगो । इस पर हमारे फ़ाइनेंस मिनिस्टर साहब भी खफा हो गये थे, बड़े नाराज हो गये थे. क्योंकि उन का ख्याल था कि ३० करोड़ स्पये से ज्यादा इेजन नहीं होता, जब कि मेरा मत था कि इवेजन बहुत ज्यादा होता है। काल्डार की रिपों के मताबिक २००/३०० करोड़ का एइवेंजन होता है----ग्रब डिपार्टमेंट भी १७५ करोड का इवेज़न मानने लगा है इ जन इस से ज्यादा होता है। मेरा ग्रब भी मत्त है कि ग्रगर गवर्नमेंट ठीक तरीके से इनकम-टैक्स वसूल करे और ट्रेन्ड, ग्रानेस्ट ग्रौर एफ़िशेन्ट ग्राफ़िसर्च हों, तो बिला शको शुबहा ग्रामदनी बढ़ सकती है और ये तरह तरह के नये नये टैक्स लगाने की जरूरत न पड़ेगी, जिन से सात, दस या पंद्रह करोड़ रुपये वसूल होंगे ग्रौर जो दुनिया में कहीं भी जारी नहीं किये गये हैं। एक सरवे कलकत्ता में किया गया था। लोगों को नोटिस दिये गये, जिस का जवाब उन्होंने दिया । लोग इनकम-टैक्स ---पिछला इनकम-टैक्स---देने के लिये तैयार थे, लेकिन डिपार्टमेंट ने उस की वसूल न किया । पिछले दिनों हमारे सामने

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[पबित ठाकुर धास भागंब]

एक किताब बाई थी. जिस में ये सब बातें बाखेह तौर पर दर्ज थी। बम्बई, कलकता भीर महास जैसे प्रासपरस टाउन्ज में बाजारो के कोनो परे जो दकानदार बैठते है, उन की भामदनी टक्सेबल से ज्यादा होती है, लेकिन माज तक किसी ने उन को नही पछा कि तुम्हारे मुहू में कितने दान्त है। जगर मौजदा कानून से भाप रुपया वसूल नही कर पा रहे, तो मैं यह कैसे उम्मीद करू कि इस नये कानुनो से धाप अपनी आमदनी बढा सकेगे और ये नये टैक्स वसूल कर । आप की मशीनरी एफिशेन्ट सकोंगे नही है। ग्राप टैक्स लगाते जाये, लेकिन उन को वसल न करे, तो फिर कन्दी मे डिस-मैटिसफ़ेक्शन के प्रलाव। और क्या हो सकला है ? इस डिपार्टमेट में किस तरह के पाफ़िसर्व है भौर डिपार्ट मेंट कैसे काम करता है, यह इस हाउस से छिपा नही है। पहले के बडे टेन्ड इन्सपक्टर ग्रब खत्म हा चके है। इन्सपैक्टर साहबान की इन्स्टीच्यशन ही सत्म हो चुकी है। बडी थोडी सर्विस बाले लढ़के इनकम-टैक्स ग्राफिसर भौर धसिस्टेट इनकम-टैक्स झाफ़िसर लगा दिये आते है। वे हिन्दी के हिसाब को समझ नही सकते है। वे टैक्स लगा देने है और बहीं ऊपर तक चलता है। मुझे एक आनेस्ट इनकम-टैक्स झाफ़िसर के बारे में इल्म है कि जिनसे यह उम्मीद की गई कि किसी साहब के लिए एक गाय सस्त दामो पर दिला दें। बह ऐसान कर सके। नतीजा यह हमा कि उन का कैरेक्टर-रोल खराब कर दिया गया भीर उनक तरक्की रुक गई भीर बह झब उक रुकी पढी है।

उपाम्यक महोदय वह भव तक अपनी गसती दरुरत नही कर सके ?

पंडिल ठ.कुर वास भागेव में एक बीर प्रफ्रसर का जिक करना चाहता हू। वह विद्य मकान में रहत थे, उस का एक हिस्सा

मालिक-मकान के पास था भीर उस पर उनका काब न था। वह हिस्सा ज्यादा सबसरत न था, उस में कोई फुलवारी बगैरहन थी, वह प्लैजेन्ट टुलुक एटन था। हालाकि उस हिस्से पर इन्कम टैक्स भाफीसर साहब का काब न था, लेकिन फिर भो डिपार्टमेट के बडे साफ़िसर साहब नाराज हये और उन्होने उनकी लाग बक पर लिख दिया कि यह माफ़िसर काबिल नही अपने एनवाइरेनमेट को दरस्त नही हे. रख सकता। वह नही जानते थे कि जिस शब्स ने ऐसा एनवाइरेमेट बनाया हुआ था, वह इनकम-टैक्स भ्राफिसर की परवाह नही करता । वह प्राफ़िसर निहायत ईमानदार था। पब्लिक उससे बढी खुश थी, लेकिन इसके बावजुद उस को तग किमा गया ।

जहा तक इनकम-टैक्स डिपार्टमेट का सवाल है, वह बिल्कूल इनएफ्रिशेट, करप्ट ग्रीर इन-एडिक्वेट है। उस के पास काम करने के लिये काफ़ी झफसर नही है। जब श्री देशमख ने ३६०० से ४२०० की रकम रखी थी. तो इसकी वजह यह थी कि उन के पास ग्रन्छे ग्राफिसर नही थे। मेरी ममझ में नहीं झाया कि इन दो सालों के ग्रन्दर क्या इन ग्रफसरो के भन्दर इसनी ज्यादा एफिशेसी झा गई है कि ये इन टैक्सो का ठीक तरह से इतिज्ञाम कर सकते है। मैं इस बाल को नहीं मानता हु । मुझे तो उस बुढिया की बात याद झाती है जिसने सबग्तगीन को कहा था कि तुम उस इलाके को छोड दो जिस का तुम इंतिज्ञाम नही कर सकते हुं। तीन हवार की लिमिट को धाप हाथ न लगायें जगर इंतिकाम नही कर सकते हैं। मझे तो ऐसा लगता है कि यह सारे का सारा मामला आपके काबू से बाहर है जब तक सारे का सारा मामला ठीक

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महीं होता तब तक मुझे भय है कि इनकम-टैक्स का जो एडमिनिस्ट्रेशन हे वह ठीक

तरह से नही हो सकता है।

मैं भव तक निहायत ही जरूरी बात की तरफ आपका ध्यान दिलाना चाहता ह । सारे के सारे इनकमटैक्स के ला के झन्दर तक हिन्दू अनडिवाइडिड फैमिली णहा का ताल्लुक है, उमको शुरू से ही निहायत अनफेयर, निहायत अनरीजनेबल तरीके से पेश आया गया है। आप एक्सपेडिचर बिल को ही देख लीजिये। उसके अन्दर क्या है। अभी हमारे एक दोस्त ने कहा है कि कालडोर साहब भी कहते हैं कि इडिविज्झल की झामदनी १०,००० रुपया की इजाजत होनी चाहिये मौर ऐसे केसज में जहा पर एक तो लड़का है और दो डिपेंडेट है तो उनको डिपेनडन्ट को, हैसियत से ग्रलाऊस होना चाहिये । मै द्यर्ज करना चाहता हू कि हिन्दु ग्रनडिवाइडिड फैमिसी ऐसी भी है जिन के ग्रन्दर तीम तीस मेम्बर होते है मौर यह चीज मापकी रिपोटो में भी दर्ज है। पाच पाच, दस दस ग्रीर पद्रह पद्रह मैम्बर तो ग्राम ही होने है। किसी भी हिन्दु फैमिली में कम से कम दो को-पार्मनर्म का होना तो लाजिमी ही है। लेकिन हम देखते हैं कि यह जो इनकम टैक्स ला है इस मारे ला के अन्दर इडिविजुझल और हिन्दु अन-डिवाइडिड फैमिली को एक ही सनह पर रखा गया है जहा तक टैक्सेशन का सवाल है। फिर चाट उसके भ्रन्दर १० मैम्बर हो या दो मैम्बर हो । यह तो एक मानी हुई बात है और यूकलिड का कहना भी है कि दी होल इज ग्रेटर देन दी पार्ट। एक इडिविज्झल मौर एक फैमिली को एक ही बेसिस पर भ्राप कैसे रख सकते है। एक ही बंसिस पर लाकर उन पर टैक्स लगाना बिल्कुल नाजायज है। यह मेरी समझ में नहीं मा रहा है कि यह सब क्यों हो रहा है भौर कैने हो रहा है। मै जब से यह इनकम टैक्स बना है, कोई ७०-- द० सालो से, उसकी थोडी मी हिस्ट्री

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अपने नयं मैम्बरों की इनफामेंशन के लिये यहा रग्वना चाहता हु। यह एक जजिया हिन्दू अनडिवाइडिड फैमिली पर लगता मा रहा है। मग्रेजो ने जब इस टैक्स को हिन्दु अनडिवाइड फैमली पर लगाया उस वक्त हिन्दू अनडिवाइडिट फैमिलीज रिच होती होगी भौर मामनी दूसर आदमी रिच नही होते थे। उन्होने इसको प्रपने एव और मतलब के लिये भी लगाया था। मै ६म हाउम के चन्दर मन् १६२७ में चाया था ग्रीर सन् १९२० से यह झगडा शुरू किया। हिन्दु मनडिवाडिड फैमिली मौर एक इडि-विज्यल को एक ही बेसिस पर रखना ग्रन-• रीजनेबल है । दुनिया के किसी मौर देश में इनको एक वेसिस पर नही रग्या गया है। पहले सूपर-टैक्स के लिये ७४,००० फेमिली के लिये लिमिट रखी गई है और टडिविजल के लिब ४०,००० की ग्वी गई थी । ग्राज सूपर-टैक्म की लिभिट दोनो के लिये एक भी कर दी गई है। इसके झागे काइनेन्स मिनिस्टर ज्लेकेट साहब, श्रम्टर माहब, लियाकन ग्रली खा माहब तथा दूसरे बजीरो ने इसको नसलीम किया मौर कहा कि यह जो टैक्सेशन का मिलसिला है यह बहुत ग्रनरीजनेवल है । इस मामले को टैक्सेशन इनक्वायरी कमिशन के सामन पन किया जां। वहापर क्या कुछ हुआ। इस सब चीज को में मिनिस्टर साहब की खिदमन में और इस हाउस में रख चुका हू ग्रौर जरूरी हुआ ता मैं इसको फाईनेन्स बिल के वक्त भी पेश करूगा मौर इस हाउम के सामने फिर रखुगा । हमने बहुत झगडा किया। कुछ हुम्रा नही। उसके बाद जब हम झगड़ते चले गय तो एक नान-हिन्दू मिनिस्टर ग्राये जिनका नाम सर जान मथाई था भौर उन्होने इस पर गौर किया । उन्होने कहा कि यह जायज नही है कि दोनो को (individual झौर undivided family एक ही सतह पर रखा आये। को) ग्रगर तीन हजार की लिमिट है भौर भगर ६ मैम्बर एक फींमली में हैं और उनको

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Expenditure Tax 3868 Bill

[पंडित ठाकूर दास भागंव] अगर हम टैक्स करते हैं तो हम लेवरर्ग को टैक्स करते हैं। झगर चार मैम्बर है तो झाप यह न कहे कि हिन्दुस्तान में ३६०० की लिमिट रसी है या झापकी जो लिमिट है वह बहत बड़ी है। मयाई साहब पहले साल लिमिट को ३,००० से ३,४०० कर दिया और अगले साल इसको दुग्ना कर दिया। यह एक कम्प्रोमाइज था, रिलीफ नही था। क्योंकि जिस घर के झन्दर दी या दो से ज्यादा कोपार्सनर होते हं उनको उस सुरत में कोई ग्लिफ नही था। इस के बाद यह मामला इनवे--स्टीग्रेजन कमीशन के सामने पेश किया गया। वहा पर सुप्रीम कोर्ट के जज वगैरह दूसरे लोग थे। उन्होने इसको देखा और देखने के बाद जो वजुहात पेश की उनपर मैं जाना नही चाहता। इस चींज की मैं किसी और भौके पर ग्रजं करूगा। सारी चीज का देन कर उन्होनं एक पैलियेटिव ढूा । उन्होने कहा कि जिस के अन्दर दो या में से ज्यादा या तीन या तोन से ज्यादा कोपार्सनर्भ हो उनकी टैक्सेबल लिमिट दुनी या निगुनी कर दी जाय। इस तरह में जो रिलीफ मिला वह छोटी फैमिलीज को मिला । इसके बाद टैक्सेशन इनक्वार। कमेटी बैठी। उसक सामन में गया। इस सारी चीज को मैने उसके सामन नग सिरे से पेश किया। मैं इसमें नहीं जाना चाहता कि वहा पर क्या हम्रा ग्रौर क्या नही हम्रा। **लेकिन एक बात मै ग्रवक्ष्य ग्रर्ज करना चाहता** ह ग्रौर बह यह है कि मुझ से सवाल किया गया कि जो इनवम टैक्स झनडिवाइडिड हिन्द फींमलीज से वसूल किया जाता है अगर बहु वसूल नही किया गया तो जो गैप है उसको कैसे पूरा किया जायेगा। कहा गया कि भगर खजाना खाली रहे तो गवर्नमेट किस तरह से चल सकती है। मैने कहा कि में भी नहीं चहाता कि गवर्नमेंट का खजाना साली हो। झगर गवनंमेट के पास रुपया अही होगा तो बह स्कूलो भौर मस्पतालो

पर, • क्या लवं करेगी और किस तरह से देश का मला होगा। मैंने झागे कहा कि खजाना परा करने के लिये भाप हवा पर टक्स लगाये, पानी पर टैक्स लगाये. लेकिन जो एक बेइमाफी हो रही है उसको न होने दे। यह जो नीज है यह कास्टीट जन के झाटिकल १४ के खिलाफ है। एक इडिविजयल स झाप उतना हो टैक्म बसूल करे जितना टैक्स वसल करना भापके लिये जायज है ग्रीर जो जायज नहीं है वह बसूल न करे। जिस वक्त लियाकत झली ला साहब यहा पर फाइनेस मिनिस्टर थे, उस वक्त मैंने उनको हिसाब लगाकर बताया था कि जिस खानदान की आमदनी चार लाख होती है स्रीर चार मैम्बर है शौर वह सन-डिवाइडिड हिन्दु फॅमिली है तो <u>एन</u> हजार रुपया माहवार ही हर एत वे हिस्से माता है । ग्रगर तान-हिन्द कीमली है और चार बेटे भौर बाप शामिल है भौर तजारत करते है तो उनको ग्रामदनी चार हजार के करीब ग्राती है। मैने इसके बारे में पिछली बार भी फैक्टम एड फिगर्स देकर बताया था।

झाज इस बिल के म्रन्दर एलाउंस दिया गया है भौर डिपडेट की तारीफ बी गई है। तारीफ पर मैं बाद में झाऊगा। हिन्दु फैमिली के जो डिपेंडेट है उसके लिये एक प्राविजो रखा गया है भौर बह यह है ----

Provided further that where any expenditure claimed by any individual as having been incurred in respect of any of his dependants has been allowed as a deduction from his taxable expenditure, the allowance permissible under this clause in the case of a Hindu undivided family of which the dependant is a coparcener shall be Rs. 2,000."

भौरो के लिये ५००० रत्ता गया है तो हिन्द्र प्रनडिवाडिड फीमली के जिये

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17 JULY 1957

Expenditure Tax 3870 Bill

तो रसते। ऐसान करके प्रापने इसको पौना ही कर दिया है भार उसके ग्रन्दर जनाबवाला क्या रियायत रखी है: एक इडिविजुएल भौर एक मनडिवाइडेड हिन्दू फैम्नि को जहा तक इनकम टैक्स के रेट का सवान है, एक ही जगह रख दिया है। इस त्का निगाह से यह बिल इस किस्म का है कि या तो हाउम इम बिल को उठा कर फेक देया इस प्राविजन को बिलकूल निकाल दे और इसके अलावा दूसरा कोई रास्ता नही रहता । मै उम्मीद करता ह कि सेलेक्ट कमेटी इम चीज को बडी गौर से देखेगी । मैं सेलेक्ट कमेटी के हर एक मेम्बर की खिदमत में भ्रज्ञ करना चाहता ह कि वह इस प्वाइट म्राफ व्युकी देखे जो में इस मौके पर पेश कर रहा ह मौर उसके मुताबिक इसको दूरुस्त करे ।

जनाबवाला मै इस इनकम टैक्स ला की च्कि मैं इन टैक्सो के हक मैं ह, मैं उनकी दीगर बहुत सी बानों में नहीं जाना चाहता । जनाबवाला मुलाहजा फरमायेंगे कि इन दो बिलो मैं और हमारे फ इरोस एक्ट में प्रोमी-जरल प्राविजस एक से है ग्रोर वह एक ऐसी चीज है कि जिसको वजह से या तो देश की जनता मे एडमिनिस्ट्रेशन के लिये मैटिस-फैक्शन हो सकना है या डिसपैटिस हैक्शन हो सकता है। वह दिन वाकई मुबारक दिन होगा जिम दिन लोग खुद ग्रा ग्रा कर कहेगे कि यह टॅक्स हमारे जिम्मे है ग्रोर हम खशी से उसको सरकार के खजाने में दाखित करने को तैयार है और सरकार हम से वह टैक्स ले ले । भारत के स्वाधीन होने के बाद मे समझता ह कि बेशुमार धादमी हिन्दू-स्तान में ऐसे मौजद है जो यह नही चाहते कि सरकार का एक पैना मी जो उसको टैक्स की शक्ल में मिलना चाहिये वह उनके पास रह जाये मौर वह उसको खुशी खुशी देना चाहते है । उनकी शिकायन यही है कि एडमिनिस्ट्रेशन ग्राफ इनकम टैक्स हार्श और मौग्नेसिव है। इस बैल्प टैक्स के

२००० ही रका गया है। मैं पूछना चाहता इं कि यह किस लाजिक के झाधार पर रेखा गया है। यह चीज कांस्टीटयूशन की दका १४ के खिलाफ जाती है। यह कौन सी चीज है जो मा५ हमारी मालो के सामने करने आ रहे है। एक इंडविजुमल के मुकाबले में एक फैमिली ,जस मे दस मैम्बर हो सकत है उसका एक्सपेंडिचर जरूर भागर दस गुना नही तो कम से कम इतना ज्यादा कसिङ्रेवल जरूर हौगा जिसका कोई ठिकाना नही । दोनो के लिये एक लिमिट भी रत्वना कहा का इसाफ है। मैने इस चीज को मनवाने के लिये ग्रजहद कोशिश की लेकिन मानी नहीं गई । लेकिन मैने कमी भी इसका पीछा नहीं छोडा। मैने यहा धालियामेंट में झाकर प्रेजिडेट साहब की सिदमत मे एक ग्रर्जी भेजी कास्टीटयूशन की एक खास दफा के तहत । लेकिन बिल हाउस में रखने की मुझे इजाजन नहीं दी गई। मैने एक बिल भी भेजा था कि हिन्दु मन-डिवाइडिड फैमिली का जित्र इन्कम टैक्स ला में से ही हटा दिया जाये ग्रीर मैने चाहा था कि इसको किमी एग्जेक्टिव एक्शन के जरिये से न किया जाये बल्कि इसका फैसला पालिया-मट मे हो । उसकी भी इजाजन मझे नही दो गई और में समझता हू कि गवनमेंट ने इसको इजाजत मझे नही दी । इसमे प्रेजिडेंट की परमनेलिटी का सवाल नही है। माज कट्री नही चाहता कि कोई खराब बात की जाये मौर लोग नहीं चाहने कि उन्हे टैक्स ग्रदा करने के लिये मजब्र किया जाये जो टैक्स प्रदा करने के मुस्ताहिक नही है। लेकिन गवनमट इस गलती को न रीयलाइज ही करती है झौर न ही इसाफ करना चाहती है। यह जो लिमिट है इसको कम से कम तीन टाइम्स तो रखा जाये । हमारे फा नेंस मिनिस्टर साहब ने तो इसको यककलम खन्म ही कर दिया है । इसके भन्धर जो तमीज की गई है वह इतनी नावा-जिब है जिसका कोई ठिकाना ही नही है। माथ इस लिमिट को इस बिस से दूगना

[पंचित ठाकुर दास मर्गव]

बारे में हमारे फ़ाइनेंस मिनिस्टर साहब ने अपनी तकरीर में यह फरमाया कि मुझे नही मालूम कि कौन शख्म इसके खिलाफ है क्योंकि जिन लोगों पर यह टैक्स लगेगा वे भपनी सीटस पर से खडे हो कर मुझे मुवारक-बाद देते है भौर फाइनेस मिनिस्टर ने कहा कि हर जगह जहा वे जाते है उन को यही सुनने में आता है कि यह वैल्य टैक्स आपने बहुत ग्रच्छा लगाया । इसके मुताल्लिक मेरी फाइनेंस मिनिस्टर साहब की खिदमत मे गुजारिश यह है कि लोगो की शिकायत यह है कि यह जो इनकम टैक्स ला बना हुमा है वह बिलकुल वन साइडेड है मौर पबलिक के हक में नही है। होना यह चाहिये कि इनकम टैक्स डिपार्टमेट ग्रीर उसके ग्रज-सरान हर ऐसे से उतना ही ले जितना बाजिब हो ग्रीर एक पैसा ज्यादा न ले लेकिन हमारे देश में हालत ऐसे नहीं है और यहा पर उस इनकम टैक्स मफसर की तरक्की हो जाती है जो ज्यादा टैक्स लगाता है झौर इस तरह की इसमें चीजे मौजूद हैं जिनमें बह बाज हो जाता है कि यह जो इनकम टैक्स एक्ट बना हुन्ना है यह सारा का सारा वन साइडेड श्रीर खास प्वाइट भ्राफ व्यू से बनाया गया है। सन् १९४३ में यहा पर एक बिल भ्राया था मौर में सेलेक्ट कमेटी का चेयरमैन था भौर हमने वहा पर बडी कोशिश की झौर इस पबलिक प्वाइट म्राफ व्यूको रखा कि जितनी इसके भन्दर तरमीम हो सकती है की जाय। मैं श्री सी० डी० देशमुख का निहायत मशकूर हू कि उन्होने हमारे साथ कोधापरेट किया और उन्होने कोशिश की कि वह चन्द एक मामले जिन पर कि हम बहुत स्ट्रींगली र्फल करते थे दुरुस्त हो जाय लेकिन मुझे भफसोस के स थ कहना पडता है कि बावजूद उनके सारे कोग्रापरेशन के हम उसमें कामयाब नहीं हो सके मौर हम वह तबदोल नही कर सके क्योंकि मिनिस्ट्री वाले मौर बोर्ड माफ़ रेवेन्यू वाले कही ज्यादा

भजबूत है भौर वह शायद मपने नुक्ते निगाह से उसे दुरुस्त ही समझते हों भौर ऐसा मामते हो कि जो शस्स देश की भामदनी को बढ़ाता हो उसे हमें बुरा नही कहना च हिये मले ही बह हार्श हो जाय। दरमसल में इस लाका एडमिनिस्ट्रेशन इस तरह से होना चाहिये कि हर एक भावमी खुशी से टैक्स दे बौर यह महसूस न करे कि मेरे साथ ज्यादती हुई है।

सबसे पहले मैं चन्द खामिया जो हमारे प्रोसीजरल मामले में है, उनकी तरफ हाउस का ध्यान दिलाना चाहता हू । जहा तक इसपेक्टिंग भ्रसिस्टेंट कमिश्नर का सवाल है, जाहिर है कि यह भूफमर बडा भारी म्राहदे-दार है लेकिन यह प्रफसर इनकम टैक्स म्रफसर को एसेमी की बैक पर सल।ह देता है एसेमी उसके सामने नहों ग्राता ग्रीर सिर्फ कागजात देख कर इनकम टैक्स श्रफसर को उसकी बाबन सलाह दे देता है असेसी की बैक पर सलाह द देता है। क उम पर इतना टैक्स लगा दो । मैने इसके मुताल्लिक पहले भी मर्ज किया थ। म्रौर आज भी कहना चाहता हू कि अगर इस-नै। केटग भ्रसिस्टेट कमिशनर भरतेमी को बला कर झौर सारे म। मले को सुन कर बाद मे इनकम टैक्स ग्राफसर को सलाह दे तो मुझे कोई एतराज नही है। बगैर भ्रसेसी को सुने हुये ग्रसेमी की बैक पर इनकम टैक्स भ्रफसर को चुपचाप कोई बात कह दे, मैं उसके सरूत खिलाफ हू । यह जा इसपेक्टिग ग्रसिस्टेट कमिशनर है, उसका ग्रोहदा इस लिहाज से निहायत डेजरस है यह घोस्ट भ्रफसर है भौर बगैर एसेसी को भ्रपने सामने बुलाये उसको सुने, इनकम टैक्स मफ़सर को उसकी बाबत सलाह दे देता है। इससे लोगो को सख्त नुकसान पहुचता है भौर लोग सख्त नाला है। मैं चाहता हू कि इ.स. प्रफ़सर के यह ग्रधिकार छीन लिये जायें या फिर कुछ भौर किया जाय। क्योनि इस किस्म की चीच मसेसी को बहुत दुख देने वासी है। मैं भदय से भर्च करूगा कि इसकी जिसनी सल्सा

हो सके दूर किया जाना वाहिये। झाखिर जो शोग टैक्स देते हैं वह कम से कम इतना तो जरूर वाहते हैं कि जी भफसर उनके ऊपर टैक्स लगामें वह उनकी कुछ तो सुन लें, वह उनकी कहानी तो सुन सें भौर फिर बाद में मरजी मुताबिक़ टैक्स भले ही लगा लें।

दूसरा बड़ा झफ़सर जो हमारे सामने माता है वह मसिस्टेट एपैलेट कमिश्नर है । मीर उसकी बाबत हमारे एक दोस्त ने ठीक ही फ़रमाया था कि वह जुडिशल झफसर है। जनाब को मुझे याद दिलाने की जरूरत नही है कि हमने अपने कास्टीटयुशन में सेप्रेशन आफ़ एग्जीक्यूटिव भौर जुडीशरी के वास्ते एक खास मार्टिकल रखा हुआ है। यह मफसर ऐसा है जो इनकम टैक्स डिपार्टमेट की प्रेस्टिज भीर रेपूटेशन को कायम रखने वाला है। ग्राम तौर पर बडा ग्रफसर जो मुक़र्रर होता है वह इंडिपेडेट व्यू लेता है लेकिन उसके झन्दर एक स्नैग मौजुद है कि जो मेरी समझ में नही रहना चाहिये । उस भ्रफ़सर का प्रमोशन भौर टान्मफ़र वगैरह सब चीजे बोर्ड के झलत्यार मे है। हमने श्री देशमुख के जमाने में कोशिश की थी कि इसको हाईकोर्ट के मातहत कर दिया जाय और इसको बिल्कूल इडिपेडेट रखा जाय । यह सही मानो में बिलकूल एक जडिशल मफसर है भौर झगर इसको हाईकोर्ट के मातहत कर दिया जाय तो लोगों को बेहद फ़ायदा पहुंचे भौर एक साइकालिजिकल सैटिसफ़ैक्शन लोगो को हो जायेगा कि हमारा मामला गवर्नमेट का जो एक कलेक्टिग मफ़सर है उसके मागे वह जुडिशल मफ़सर के सामने जायेगा जो कि बिल्कुल इडिपेडेंट जुडिशल अफ़सर होगा। लेकिन दफ़ा १२ में यह मल्फ़ाज लिखे हये है :

"All officers and other persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

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Provided that no orders, instructions, or directions shall be given by the Board so as to interfere with the discretion of the Appellate Assistant Commissioner of Expenditure-tax in the exercise of his appellate functions."

यही झल्फ़ाज बैल्य टैक्स में थे झौर यही भल्फ़ाज हमारे इनकम-टैक्स ला मे है। मेरी ग्रदब से गुजरिश है कि मेलेक्ट कमेटी इस चीज को दुस्स्त कर ले मौर इसको बोर्ड के मातहत न रख कर इसका प्रमोशन, ट्रान्सफर वगैरह सब कुछ हाईकोर्ट के मासहत कर दे तो वह बड़ा इडिपेंडेट जुडिवाल ग्रफ़सर होगा भौर ऐसा होने से लोगों को एक बहत साइकालाजिकल सैटिसफैक्शन होगा । ग्रब जब कि इनकम-टैक्स का दायरा वसीय होता जाता है, बैल्थ टैक्स, एक्सपेडिचर टैक्स, और न जाने क्या क्या टैक्स झायेगे. वह निहायत जरूरी है कि जो बेसिक शस्स है, जिसके हाथ में फ़्रुंसला देना है, उसको बोर्ड म्राफ़ रेवेन्य से इडिपेडेट बनाया जाय । यह बोर्ड माफ रेवेन्य से मोवरारहेन नही है। म्रपेलेट मसिस्टेट कमिक्नर को इडिपेडेस देना निहायत वाजिव होगा और इससे जनता को भी सैटिस्फ़्रीक्शन होगा। इसको सीधे हाईकोर्ट के नीचे रखना चाहिये।

इसके बाद मै झापकी सवज्जह झगली प्राविजन की तरफ दिलाना चाहता हू । जहा पर सवाल झाता है कि किसी स्रसेसी का कि उसको क्या हक है, मैं झर्ज करता हू कि झसेसी का एक इडिफीसिबलराइट है झौर वह वह है कि जिस इनकम टैक्स झाफिसर या किसी झाफिसर के पास वह जाये तो उसको बहस सुनी जाये । यह नही कि उसको सुनन से इनकार कर दिया जाये । शायद जनाब यह खयाल फ़रमाते होगे कि मं एक एलिमेटरी बात की तरफ़ तव-जह दिला रहा हूं, लेकिन मैं झर्ज करना चाहता हूं कि इस प्वाइट पर यह दर्ज है कि झफ़सर एबिडेस को देखेगा, यह भी दर्ज है कि झफ़सर

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[पंडेत ठाकुर दास भागव]

बह टैक्स एन्ह्रैन्स करता है तो उसको सुना कर करे। लेकिन यह प्राविजन नहीं है कि उसकी एविडेंस के बाद उसकी बहस को भी सुन लेगा। मैं जनाब की तवज्जह दफ़ा १६ की तरफ़ दिलाना चाहता हूं जिसके भन्दर यह लिखा है कि उसकी एविडेंस को सुने, लेकिन यह नही लिखा है कि एविडेंस सुनने के बाद उसकी बहस को सुन ले। वैल्य टैक्स की दफ़ा १६(४) एक्स्पेडिचर टैक्स की करेस्पाडिंग दफ़ा है। उसमें भी लिखा है कि ट्वि**बेस्ट आफ हिज जजमेंट** फैसला करे, लेकिन यह दर्ज नही है कि उसको सुने । भाखिर वह कैसे फैसला करेगा ? भगर कोई शस्स कूसूर करना ही है मौर उसको हियर नही किया जाता है तो फ़ैसला कैसे कर सकता है? दफ़ा १६ मे तो यह कहा गया है कि उसे सुने भी नही, उसके बर्खिलाफ जो चीजे हैं, उन्हें जाहिर भी न करें। किमि-नल प्रोसीजर कोड की दफा ३४२ के मातहत यह नही होता । हाईकोर्ट मौका देता है । मान लीजिये कि इनकम टैक्स म्राफिसर के दिसाग में है कि यह चीज किसी शरूम के बॉंग्वलाफ़ है तो उसका फर्ज है कि वह उसको बतलाये कि तुम्हारे बर्खिलाफ यह चीजे है। लेकिन इस चीज के लिये कोई प्राविजन नहीं है । ग्रगर मेरी बात को सुने बगैर कोई मुझ पर दस रुपया टैक्स भी लगा दे तो मै उसे नहीं भूलूगा। मैं चाहता हू कि सेलेक्ट कमेट। इस को दूरुस्त करे ग्रौर जो प्राविजन मौजूद नही है, उस को पूरा करे।

ग्रागे चल कर दफा १६ में क्या सूरत है ? सारे हिन्दुस्तान मे, और दो एक मुल्को को छोड़ कर सारी दुनिया मे ला प्राफ लिमि-टेशन जारी है । हमारे यहा पुराने जमाने में कोई शस्स भी भपने कर्जे को जरूर देता था चाहे किर वह उसके बाप दादे का ही क्यों न हो । लेकिन जब से ला प्राफ लिमि-टेशन लगाया गया है तब से मगर कोई लाइबिलिटी हो, उसके खिलाफ लिमिटेशन हो जाता है । इनसान की माज जो भी जिन्दगो है, वह सारी की सारी लिमिटेड है भौर उसके हालात में तब्दील होती रहती है । इम लिमिटेशन एक्ट को बोड़ा ही घर्सा हुमा है कि यह तरमीम की गई थी । जहां तक हमारे इनकम टैक्स की वसूलयाबी का सवाल है ग्राप उसकी तरफ देखिये । वह एक बिल्कुल वन साइडेड ला है और ठीक नहीं है । ग्रापको चाहिये या कि ऐसी तरमीम लाते जिस से वह भी ठीक होता । उस मे लिखा है

"he may, in cases falling under clause (a) at any time, and in cases falling under clause (b) at any time within six years..."

मेरी नाकिम राय मे ए के वास्ते छ. साल (6 years) ग्रीर बी के वास्ते तीन इग्नर्स होना नाहिए था। मैं सेलेक्ट कमेटी से ग्रर्ज करूगा कि इस लाइफ की लिमिटे-शन्स को देखते हुये ऐमी तरमीम करे कि यह ला बिलकुल ठीक हो जाये। बिटवीन मैन टु मैन ग्राज लिमिटेशन कानून हर मामले में लागू है। यह वाजिब नही है कि इनकम टैक्स की वमूली के लिये मीयाद का कानून लागू न हो।

माज मुझे लगता है कि आपका वैल्थ प्रौर एक्स्पेडिचर टैक्स कही बिखर न जाये । प्राज प्रगर हमारे मुल्क मे ऐ. े एमेसीज की तादाद सिर्फ ३६,००० है तो दूसरे मुल्को मे ३६०,००० होगी । यहा कौन वैल्दी ग्रादमी है ? देश मे सही मानो मे १००० ग्रादमी से ज्यादा मालदार प्रादमी नहीं मिलेगे । इस ३६,००० मे से बहुत से गरीब है, वह रिमली बैल्दी नहीं है, जब तक उनके पास रुपया है, वह ग्रमीर है, भाज सट्टा खेल डाला कि फिर कुल्लांच बन जाते है । सरकार जो रुपया उनको पकड़ने में खर्च करेगी क्या वह भी उन से मिल सकेगा ? मत्री हमारे मुकर्जी साहब ने स्ताया कि

१०० करोड रुपया Arrears बकाया पड़ा हुआ है, आखिर सरकार ने कितने कोगों को जेल में डाला है ? कानून में कहीं पर कमी है जिसंकी वजह से इवेजन होता है तो इस कानून में है। मैं बहुत दफ़ा कह भुका हूं कि जो लोग गलत इनकम टैक्स रिटर्न दाखिल करते है, छिपा कर करते हैं, या झूठे इनकम टैक्स रिटर्न दाखिल करते हैं, सरकार उन से पूछती नहीं है। ग्रौर झगर पूछती है तो उन पर वह क्या पैनेलिटी लगाती है। इंडियन पेनल कोड की १९३ धारा मौजूद है जिसमे है कि भगर कोई शख्स झूठा रिटर्न देता है तो उसको कैद में भेजा जाये। उन पर सिर्फ कैद का ग्रसर होता है, दूसरी किसी चीज का ग्रसर नही होता । इन बड़े धादमियों में से दस बीस को कैद मे भेज दीजिये, गलत रिटर्न माने बन्द हो जायें । लेकिन होता क्या है कि उस पर बढ़ा कर पेनेलिटी लगा दी जाती है, ड्योढ़ी पैनेलिटी लगा दी, उसका भ्रसर किस पर होगा ? ड्योढ़ी पैनेलिटी वसूल किससे होगी ? मैं कहना चाहता हूं कि इनकम टैक्स ला जैसा है , उस पर म्रमल नहीं किया गया । इस में भी कोई प्राविजन इस बात का नही है कि ग्रगर कोई झूठा रिटर्नदे तो उस को कैद कर दिया जाये। इस तरह की कार्य-बाही जालसाजी में शामिल होती है। लोग दो दो हिसाब रखते हैं। लेकिन उस के मुकाबले सरकार ने क्या किया ? क्या उसने किसो भादमी को कैद किया ? मै चाहूगा कि ग्रानरेवल फाइनेन्स मिनिस्टर साहब जवाब दे तो फिगर्स दे कि इस चीज के लिये कितने मादमियों को पेनली प्रोसीक्यूट किया गया । हमारी सरकार बिजनेस नही चाहती, बह चाहती है कि पैसा आप ही बसूल होता रहे, वरना क्या उसके काम करने का यह तरीका होता ? इसलिये मैं घर्ज करूंगा कि यह प्राविजन होना चाहिये कि झगर इन दि फर्स्ट इन्स्टेंस साबित हो जाये कि फलां सक्स ने गलत रिटर्न दिया है, तो उस जूर्म करने बाले को जरूर कैद को सजा दी जाये। जुमनित न किया जाए।

Expenditure Tax 3878 Bill

मै जनाब की तवज्यह एक बीज की तरफ ग्रीर दिलाना चाहता हूं। दफ़ा २० Wealth Bill में जो हिन्दू ज्वाएंट फैमिनी के मुताल्लिक है उस में बहुत डिस्किमिनेशन है। मै ग्रर्ज करूंगा कि सेलेक्ट कमेटी उस डिस्किमिनेशन को दूर कर दे। डेट ग्राफ पॉटिशन के मुताल्लिक डिस्किमिनेशन है जोर् कि वाजिब नहीं है। मुझे इसका बहुत अफसोस है कि मुझे Wealth Bill पर बोलने का वक्त नहीं मिला नहीं तो मै बहुत सी नई बाते उस बिल के मुताल्लिक ग्रर्ज करता।

इसके बाद मै एक दफ़ा पर धौर धाता हू । दफा २३ के अन्दर प्रपोल में अपेलेट कोर्ट्स एविडेस को सुनेंगे लेकिन बहस सुनने की पाबन्दी नही है । उसमे जो दफ़ा है उसमें लिखा है कि वह उसे जरूर सुनेंगे, लेकिन तब जब कि टैक्स एन्हैन्स करना होगा । झोरिजिनल टैक्स के लिये कोई प्राविजन नही है कि असेसी को सुना जायेगा । यह गलत है ।

चुनाचे दफ़ा २४ मे लिखा है :

"The Appellate Tribunal, may, after giving both parties to the appeal an opportunity of being heard, pass such orders..."

मै चाहता हूं कि यह जो म्रापार्चुनिटी है इनकम टैक्स म्राफिसर के बारे मे यही फर्स्ट कोर्ट के बारे में भी होना चाहिये । ऐसा नही होगा तो इनकम टैक्स म्राफिसर को मस्ति-यार है कि उसकी बात को सुने या न सुने ।

14 hrs.

ध्रव में धापकी तवज्जह दफ़ा २५ की तरफ़ दिलाना चाहता हूं। यह दफा कमिश्मर साहब की पावर्स के बारे में है। सेकिन बड़े ताज्जुब की बात है कि कमिश्मर साहब को यह धरितयार तो दिया गया है कि धगर बह देखें कि सरकार को मुकसान

[पंडित ठाकुर दास भागव]

हो रहा है तो असेसमेंट को रिवाइज कर दें, लेकिन इसमे यह प्रस्तियार नहीं दिया गया है कि अगर कोई शस्स जो कि एपीव्ड हो उसकी दरस्थास्त पर कमिश्तर साहब रिवा-इज कर सके या प्रगर वह खुद देखें कि किसी पर ज्यादा प्रसेसमेट हो गया है तो उसको कम कर दे। यह प्रस्तियार भो होना चाहिये

मै हाईकोर्ट के रेफेरेस के बारे मे कुछ नहीं कहना चाहता ।

भव मै भापकी तवज्जह दफा ३१ की तरफ दिलाना चाहता हू । इसमे भ्रब्लियार दिया गया है कि भगर इनकम टैक्स भ्राफिसर चाहै तो डिफाल्ट न समझे । इसके भ्रल्फाज है

"Notwithstanding anything contained in this section, where an assessee has presented an appeal under section 23, the Wealth-tax Officer may in his discretion treat the assessee as not being in default as long as such appeal is undisposed of "

जनाबवाला, यह ऐसा मामला है कि जैसे किसी शख्स पर डिग्री हो जाये. आईर पास हो जाये । म्रपीलेट कोर्ट को ग्रस्तियार है कि डिग्री को बन्द कर दे. या सिक्यरिटी के ले या मौर किसी तरह बन्द कर दे । इसमे इनकम टैक्स ग्राफिमर को यह मस्तियार दिया गया है जो कि एग्जीक्यूटिंग कोर्ट है। मै चाहता ह कि बडी म्रपीलेट कोर्ट के लिये भी यह म्रस्तियार होना चाहिये। मै अदब से अर्ज करना चाहता हू कि उसूल तो यह होना चाहिये कि जब तक किसी की झपील फैसल न हो जाये तब तक उसकी जायदाद को नीलाम न किया जाये क्योंकि हो सकता है कि भ्रपील मे फैसला कायम न रहे। लेकिन इसका एक झौर भी पहल है कि भगील फैसल होने में बहत देर सगे और इस अर्से में असेसी अपनी जायदाद को टासफर कर दे। इसलिये कम से कम हायर कोर्ट्स को यह मस्तियार होना चाहिये भौर फर्स्ट कोर्ट को भी यह धस्तियार रहे तो मुझे ऐतराज नही है। अगर प्रसेसी चाहे तो ऊपर से प्रार्डर ले भाये और स्टे करवा ले। मै भ्रदव से प्रर्ज करना चाहता हू कि यह चीज इस बिल में भानी चाहिये।

इसके आगे इसमे सेक्शन ३५ है जो कि रेक्टीफिकेशन आफ मिस्टेक्स के बारे मे है। इस रेक्टीफिकेशन के लिये चार साल की मीयाद दी गई है। मै चाहता हू कि इसमे गवर्नमेट के लिये दो साल की भौर असेसी के लिये चार साल की मियाद रखी जानी चाहिय क्योकि गवर्नमेट के पास तो इस काम के लिये एक मुहकमा है जो कि हर एक चीज के पी. ये पडा रहता है और ग्रगर वह मिस्टेक करता है ता उसको ठीक करने के लिये दो साल की मियाद काफी होनी चाहिये। लेकिन एक प्राइवेट ग्रादमी तो कुछ नही जानता, न उसको मारे कायदे मालूम होते है। उसके लिये चार माल की मियाद रखनी चाहिये।

Mr. Deputy-Speaker: The hon Member has been continuing to give reference to Wealth Tax clauses

Pandit Thakur Das Bhargava: The sections are the same but they are numbered different Where they are different, I have indicated them.

Shri T. T. Krishnamachari: What does it matter? It is all tax. You speak on some tax

पंडित ठाकुर दास भागव प्रव मै प्रापकी तवज्जह दफा ३३ की तरफ दिलाना जाहता हू। इसमे जो प्राविजन है वह इनकम टैक्स इनवेस्टीगेशन की लिगेसी है। मैने उस वक्त भी यह ऐतराज किया था कि इस तरह की लाइबिलिटी प्रसेसी पर न डाली जाये। यह तो इनकम टैक्स धाफिसर का फर्ज है। जेकिन उस वक्स तो वह भीष पास हो गई। प्रव धगर इस बिल में के इस दीव को हटा दिया जाय तो बहुत मच्छा हो। लेकिन मुझे इसका हटावा जाना मुस्किल मजर झाँता है।

भव मैं जनाव की तवञ्जह दफ़ा ३४ की तरफ दिलाना बाहता हूं। इसमे लिखा डुम्पा है:

"Whenever in respect of any proceeding under this Act any expenditure-tax authority ceases to exercise jurisdiction and is succeeded by another who has and exercises such jurisdiction, the authority so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor."

मुझ इम पर सक्त एतराज है। यह इनकम टैक्म का मामला सैमी किमिनज क। भामला है। इसमें फाइन लिया जाना है।

Shri A. S. Sarhadi (Ludhiana):.On a point of order, is it necessary to discuss the clauses in detail at this stage when the Bill is being referred to the Select Committee?

Mr. Deputy-Speaker: It is being referred to the Select Committee and some points are being given out so that it may specially direct its attention towards these clauses.

डित ठाकुर दास भागंव में चाहता हूं कि इसमें सिलेक्ट कमेटी ग्रसेसी को यह ग्रस्तियार दे कि ग्रगर वह चाहे तो डीनोवो प्रोसीडिंग्स शुरू करा सकता है। हो सकता है कि जो चीच पहले इनकम टैक्स ग्राफिसर के सामने ग्राई है भौर जिसकी वजह से उसका इम्प्रेधन भच्छा हो गया हो वह चीच दूसरे प्राफिसर को जब वह उसके रुबरू पेश नहीं होगी भपील नहीं करे। मैं नहीं चाहता कि भोसीडिंग्स लम्या, हूं; लाकन ग्रगर वह ग्रस्ति-यार श्रसेसी को नहीं दिया जायेगा तो जिस धक्स पर टैक्स लगता है उसके हकूक जत्म चा यहित्यार हो कि ग्रगर वह कहिंसी प्रोसी "वा यहित्यार हो कि ग्रगर वह कहिंसी प्रोसी भव मैं जनाव की तवज्यह दर्डा ३६ की तरफ दिलाना चाहता हूं जो कि सरविस के मुताल्लिक है। सिविल प्रोमीज्योर कोड में यह कायदा है कि परसन पर सरविस होने) चाहिये। लेकिन इसमे लिखा है:

"A notice or a requisition under this Act may be served on the person therein named either by post....."

जनाब को मालूम है कि समन्स के लिये यह पहला उसूल है कि सग्विस परसनल होनी चाहिये। अगर वह फेल हो जाये तो दूसरी तरह की सरविस होती है। यहा पर पोस्ट का प्रोतीजन है। यह मुनासिब चीज नही है। यह टैक्स का मामला है। इसमे तो सरविस वेः बारे में झौर भो ज्यादा तवज्जह होनी चाहिये । मैं चाहुगा कि सिलेक्ट कमेटी इस तरफ भी तवज्जह दे। इन मामले मे ये छोटी छोटी प्रोमीज्योर की बाते बहत महम होती है । इनकी तरफ कम तवज्जह देना या तवज्जह न देना जायज नही है। इनकम टैक्स प्रैक्टीशनर्ज के बारे में मैं कूछ मर्ज नही करना चाहता हूं । इस बारे में फाइनेम मिनिस्टर ने जो कुछ फ़रमाया है, मैं उससे मुलिफिक हू । उनका एपरोच बिलकूल सही है कि क्वालिफिकेशन्त्र मुकर्रर कर दी जायेगी और उनके मताबिक जो काबिल माबित होगं, वे रख लिये जायेंगे। दफा ४ में ये लफ्ज है

"In computing the expenditure hable to tax under this Act, the following amounts shall be included, namely, any expenditure incurred, whether directly or indirectly by a person other than the assessee in respect of any obligation or personal requirement of the assessee or any of his dependants which, but for the expenditure having been incurred by that other person, would have been incurred by the assessee."

मैं इस बारे में क्लेरिफिकेशन सीक करना चाहता हूं । फ्राइनेस मिनिस्टर साहब बराव

Expenditure Tax 3884, Bill

[पंडित ठाकुर दास मार्गव]

मेहरवानी यह बतायें कि यहां इनढाइरेक्टली से उनकी क्या मुराव है। प्रगर किसी की शादी] में कोई रिस्तेदार—मासा वगैरह—दस हजार इपये का मात ला दे, तो क्या यह भी उस शख्स के जिम्मे समझा जायेगा ?

Shri T. T. Krishnamachari: That is precisely what we want to avoid.

Pandit Thakur Das Bhargava: Supposing a Mama, brother of the mother, brings Rs. 10,000 by way of gift at the time of marriage, will that be regarded as an expense incurred by this person indirectly?

Shri T. T. Krishnamachari: If it is contributed for the marriage of the daughter then 'yes'.

Pandit Thakur Das Bhargava: It is a contribution of the Mama. That is a very dangerous thing. The word 'indirectly' should be taken away. I would respectfully ask the Finance Minister as well as the Select Committee to kindly look into this question.

Shri T. T. Krishnamachari: One can have a dozen Mamas, both real and unreal.

Pandit Thakur Das Bhargava: They pay it out of their own pockets. It is not he who is responsible for it. He cannot also refuse it. You are now making this man responsible for it. I would request you kindly to consider this point.

Then, in clause 5(1)(a) the words "wholly and exclusively" should be taken away. In clause 5(2) it is said:

"Where any expenditure is not wholly and exclusively incurred for any of the purposes specified in sub-section (1), the provisions of that sub-section shall apply in respect of so much of that expenditure as is reasonably attributable to any such purpose."

When "reasonably attributable expenditure" is provided: for in subclause (2) I do not see any reason. why the words "wholly and exclussively" should be there in sub-clause 1(a). I would, therefore, request the Select Committee to look into thisquestion also.

As regards "dependants", Sir, in the definition so far as an individual isconcerned it is said:

"Where the assessee is an individual, a son or daughter wholly or mainly dependant on the assessee for support and maintenance."

I think it includes major sons and daughters also if they are dependants. At the same time, I would like toknow whether, if there are three sons and two daughters all will be dependants or not. From the speech of the hon. Finance Minister I thought that he was limiting the number of dependants to one or two. In view of the fact that the Government is out to see that the population of India does not increase, I think it is a wise decision. But so far as these words go they are capable of being interpreted that son and daughter mean any number of sons and any number of daughters.

May I humbly ask, what has the poor parent done? After all a parent can also be a dependant on the son. This is an expenditure tax for India and not for France or England. In India a parent may be wholly dependant upon his son.

Shri T. T. Krishnamachari: Theson can spend Rs. 5000 less on himself and spend it on his parents.

Pandit Thakur Das Bhargava:. Similarly he can also do in regard to sons and daughters also. I do not see any logic between the two. Thereis the son, the daughter and thereare also the parents. If one has two sons, one daughter—that is the number allowed in Japan—and parents,. after spending Rs. 25,000 on them, what will: remain for himself and his. wife. I should, therefore, think these for Indua the rule ought to be different. I would suggest that parents may also be included

Then, what is to be done with the wife so far as the allowance is concerned?

Mr. Deputy-Speaker: That the hon Member himself must be knowing much better

Pandit Thakur Das Bhargava: Here we are to be guided by you, Sir You will be pleased to find, Sir, that on page 4 under sub-clause (d) a basic allowance of Rs 24,000 and a further allowance of Rs 5,000 is provided for in respect of each dependant There is no mention of wife The hon Finance Minister when he was making the speech said that an individual included both himself and his wife But here there is no mention of wife I should, therefore, think, if wife is a dependant she should also be provided for, if she is invisible in (d) that is a different matter

Mr. Deputy-Speaker: I hope the hon Member does not require an answer immediately from the Finance Minister

Pandit Thakur Das Bhargava: No, **Sir.** The Finance Minister is very **clever** for all of us He will always say that he will leave it to the Select Committee and I know that the Select Committee will only do what he wishes the Select Committee to do He also knows that we will also

Mr. Deputy-Speaker: We should not say that much.

Pandit Thakur Das Bhargava: Why not? He is so clever, so wise that, I should say, his advice is accepted by all of us Originally, when he framed the Finance Bull and we were hearing him speaking about these taxes one after the other we were all very much against him. When he sent us a note explaining all these things, as a matter of fact, many of us were converted I submitted here in this House that I was one of those who were converted I know with his reasoning in his speech he will convert us all, but I am submitting all these things for his conversion

Expenditure Tax

Bill

Shri T. T. Krishnamachari: As a piece of evidence of his persuasiveness I will straight-away offer that I shall provide in the Expenditure Tax Bill a provision analogous to Section 33A of the Income-tax Act Straightway I am accepting the suggestion made by him He suggested that there should be a revision in favour of the assessee and the power that we possess now under Section 33A of the Income-tax Act should be incorporated here I am prepared to accept it

Pandit Thakur Das Bhargava: Sir, I am really very unfortunate that the hon Minister was not here when I started my speech Had he heard those portions of my speech I am sure he would certainly have been converted to my views

I think, Sir, that that Finance Minister is successful in whose regime the people love the taxes which he imposes upon them. I should like to congratulate our Finance Minister because he has received so many congratulations here in this House Everybody has liked these two taxes except, perhaps, myself So far as I am concerned, my reasons for congratulations are quite different. I consider him as a very successful Industries Minister When he was Minister for Commerce and Industries there was open general licence and every industrialist was happy When he is Finance Minister, all of us are happy because we know that he will see that the Five Year Plan is implemented. After his tenure as Finance Minister I would like him to become the Minister for Rehabilitation so that the refusees will be happy too,

धी रा० क० वर्षा (निमाड) : उपाध्यक्ष महोदय, मं निवेदन करना बाहता हू कि माननीय सदस्य ने भाषा भाषण हिन्दी में दिया हे मौर मब ग्राघा प्रग्रेजी में दे रहे हैं। दोनो ही भाषण श्रोताग्रो के लिने मध्रे रह गए न्दे, जिस का परिणाम यह हुम्रा है कि म हिन्दी जानने वाले ही पूरे भाषस को समझ सके है मौर न इगलिश जानने वाले हा।

उपाल्पका महोबय जब दोनो भाषणो में बोलने की इजाजन है, तो क्या किया आये ?

पंडित ठाकुर दात भागंव जनाव, इस में कम से कम यह तो मेरिट है कि ग्राधा भाषण हिन्दी वाले समझ जायेग ग्रीर ग्राधा ग्रायेजी वाले ।

जहा तक इम टैक्म का सवाल है, डस को तो हटाया जा सकता नही है। यह तो लगेगा ही। जिससे हमारी फाइव यीयर प्लैन के पूरा होते में मदद मिलनी है, वह चीज चाहे ग्रच्छी हो, चाहे बुरी, वह ठीक है ग्रीर हम उम को मरोर्ट करेंगे।

मुझे प्रफमोस है कि में ने ज्यादा वक्त ले लिया है, लेकिन चूकि किमी दोस्त ने प्रोसीजरल मैटजं पर बहस नही की थी. इसी बिए में ने उन के बारे में जरा तफमील के साथ धर्ज करने की कोधिश की है । में समझता हू कि प्रोसीजर भी उतना ही जरूरी है, जितना कि टैक्स, बल्कि वह ज्यादा जरूरी है। मुनासिब यही है—- और जरूरी भी है--कि सोग टैक्स दे, लेकिन साथ ही साथ यह भी महसूस करे कि यह टैक्स ठीक है । मे यह समझूं कि जो टैक्स लगाने बाला है, वह मेरा हुंगमन नही है, वह मेरा दोस्त है । मेरे दोस्त कररा से ज्यादा टैक्स नही स्लायेंने । इसके साथ ही साथ में आधा करता हूं कि वे प्रीसीजर को जी दुरुस्त करेंगे , में धाशा करता हं कि जो सि गैक्ट कमेटी है वह इन सक बांतो पर गौर करेगी भौर वहा से एक ऐसा उमदा बिल मत्र हो कर निकलेगा कि जोकि एक माडल होगा प्रौर सिलेक्ट कमेटी इनकम टैक्स एक्ट की स.शे प्राविजन्स का जिन का मैंने जिक किया हैं तबदील करने का सुआव देगी।

Mr. Deputy-Speaker: I have a short announcement to make.

Yesterday after the result of the Division on the motion that the Railway Protection Force Bill as amended be passed was announced by the Deputy-Speaker, some Members complained that their push button sets were not in working order inasmuch as the pilot lamp on their seats did not glow After the House rose the push button set on each one of the seats of Members who gave their names and numbers to the Table was tested, and it was found that the lamps burnt simultaneously with the pressing of the button and push switch. It appears that the button and the switch were not pressed simultaneously by Members which is a sine qua non for the correct recording of vote

I might also add, perhaps it may cause laughter, that some very important Members were not pressing the buttons but the screws beside that (Laughter)

An Hon. Member: Who were they?

Mr. Deputy-Speaker: When they complained, there was no light.

An Hon. Member: Some screw was loose

Mr. Deputy-Speaker: May be somewhere Perhaps we will take greater precaution next time and demonstrations shall have to be given when we have that chance again.

पंडित सब नारावरा "सत्रोक्ष" (शिक्युरी): उपाध्यक्ष महीदय, सदन के सम्मुख जो विन्न, इस समय प्रस्तुत है उसका में समयंत्र , करने के लिथे खड़ा हुया हूं। साज हमकी

योजना को सफल बनाने के लिए पैसे की ग्रावध्यकता है ग्रीर विना कर लगाये पैसा एकत्र नही किया जा सकता है । घस्तु, धन एकत्र करने के लिए यह जो बिल सामने भाया है इसका मै स्वागत करता हु । मै समझता ह कि इस देश में साम्य लाने के लिए, समता लाने के लिए तथा ग्राज जो ग्रम तोव पैदा हो गया है भौर जो भेद माज पूजीपनियो भीग गरीबो के बीच म उत्पन्न हो गया है, उस भेद को दूर करने के लिए, ग्रीर लोगो में धन कमा कर ग्रधिक से ग्रधिक बडा बनने की जो भावना उत्पन्न हो गई है, उस भावना को परिवर्तित करन के लिए ग्रौर उन के ग्रन्दर यह भावना जगाने के लिये कि वे जो धन कमाते है केवल ग्रपने लिए ही नही कमाने है बल्कि देश के लिए भी कमाते है, राज्य के लिए भी कमाने है यह जो कर लगाने की बात कही गई है सराहनीय है और ऐसा करना ग्रावरयक भी था। मैं समझना हु कि इस देश में राज्य को सम्पन्न बनाने के लिये और विषमतान्त्रो को दुर करने के लिए सम्पन्न लोगों के पान जो सम्पति है और जिस को वे कमा कर ग्रीर बना कर रखना चाहते हे ग्रीर यह समझते हे कि मम्भवत हम सदैव जीवित बने रहेगे झौर हमारे कमाने के साधन सी न रहे तो भी रत तो हमते बमा लिया है इसी को हम खाते रहगे, उनके हृदय में मे यह भावना उड जाए ग्रीर उन्हें यह पता लग जाए कि हम जो कमा रहे है बह हमारे काम भी आने वाला नही बल्कि देश के काम भी थाने वाला है, उस दुष्टि से भी यह बिल स्वागत योग्य है। इससे उनके कमाने, के तरीको में भी झन्तर था जाएगा झौर बें जो कमायेंगे वह न्याय पूर्वक कमायेंगे । बात केवल इतनी है कि हमको सावधानी से यह सब कार्य करना पडेगा । हम देखना पहेंगा कि लोग इसमें से बच निकलने के साधन न कूड ले । पैसा तो वे कमा रहे है लेकिन जब देनें का समय आए तो कही ऐसा न हो कि कानून में से ही सुपहोल निकास कर वे टैफ्स से बच जायें और सरकार को एक

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प्रकोर से घोला दे दें और बाल बाल बच्च कर निकल जायें । इसके दी परिणाम होंगे, एक तो सरकार को पैसी नही मिल पायेगा भौर दमरे बेईमानी मधिक बढ जाएगी । माप जितने भी टैक्स लगोते है उनके पीछे संस भवषय होती है। एक्श्रेपेडिचर टैक्स के पीछे इनकम टैक्स के पीछे. तैल्य टैक्स के पीछे कुछ सेस घवध्य ^{है}। इन सब का धर्य यह है कि राज्यकोध में पैसा भ्राए क्योंकि राज्य को पैसे की माबश्यकता है। राज्य का कहना है कि कूछ लोग तो ऐसे है जो बहत ग्रधिक कमाते है ग्रौर उनके बहुँत ग्रधिक कमाने के कारण कुछ ऐमे लोग हैं जो कमा नही पाते हैं। हम उन लोगो में जो कम कमाते है, अधिक कमाने की शक्ति पैदा कर्ग्पा चाहने हैं और जो बहुत अधिक कमाते हैं जैनकी शक्ति को कम करके दुमरो को देना चाहते हैं। दूसरे शब्दों में शक्ति को बाटना चाहते है। ठीक इसी तरह से यह एक एक्प्रोडिचर टैक्स है। क्या कारण है कि कुछ लोग तो ६०,००० से ऊपर तक रुपया खर्च कर देते है मौर दूसरी मोर कुछ ऐसे हैं जो १,००० भी खर्च नही करते, हैं। वे एक हजार खर्च इसलिए नही करते कि वे ^{कर}ना नही चाहते है बल्कि इसरिए नही ^{कर}ते कि उनके पास खर्च करने को नहा हे। ऐसा तो हो नही सकता कि कोई ६०,००० या इससे भी ऊपर खर्च करता जाए झौर उसको देखने वाला ही कोई न हो। भांभ यह ग्राम ज उठनी है

जग पीडित है घति हुःस से, जग पीडित हैं घति सुस से, मानव जग मे बट जाबें सुस-हु थ बी दु स-सुस से ।

जो सुसी है उसका दुख , के साथ बटवारा हो. जो दुसी है उनका मुख के साथ बटवारा हो. जो ऊंचे है उनको थोडा नीचे लाया जाए भीर जो नीचे है उनको थोडा ऊपर उठाया जाए, ऐसा करने से देश में कुछ हद तक बराबरी था जाएगी और जो लडाई झगड़े है ने समाप्त हो जायेंगे। जब प्रेसा होगा जो सोन्दो मे सप्रह कर के रखने की भाजना थी [पडित बज नारायण "बचेव"] लुप्त हो चोएगी । वे कहेंगे कि जो उनकी मावस्यकताए हैं उनकी पूर्ति हो जाती है मावस्यकताए है उनकी पूर्ति हो जाती है मत संग्रह करके रखने की प्रावस्यकता नही है ।

अयं निज परोबति गणना लघ् चेतसाम् उदार चरितानान्तु वसुधैव कुटुम्बकम् । यह जो हिन्दुस्तान का नारा था वह फिर उठ कर खडा हो जाएगा । तो मै समझता हं कि जो टैक्स सरकार लगाने जा रही है यह भत्यन्त भावश्यक भौर उपयोगी है। इसका समर्बन करने के लिए मैं खडा हुआ हू । मैं समझता हू कि जो सम्पत्ति इस समय कुछ हायो में केन्द्रित है इससे उसके विकेन्द्रीकरण में सहायता मिलेगी । गाधीजी का भी यही कहना था कि केन्द्रीकरण नहीं मपितु विकेन्द्रीकरण की भोर हमारा भ्यान जाना बाहिए । एक स्थान पर किसी चीज के केन्द्रित हो जाने से खराबिया उत्पन्न होती है । भाज एटम बेंम बन गए हैं मौर ये कुछ एक देशो के पास ही है। पता नहीं कब तूफान खडा हो जाएगा । १० करोड २० करोड इन्होने इकटठा करके भ्रपने पास रखा हुमा है । न जाने कब किस के ऊपर इनको पटक दिया आएगा धौर किस का दिवाला निकाल दिया आएगा। हमें भणुमो को भलग भलग करना होगा, इनको जगह जगह बिखेरना होगा, तभी हमारा काम चलेगा । इस दुष्टि से जो एक्सपेडिचर टैक्स बिल भाषा है, उसके दारा बडे भादमियों से सम्पत्ति लेकर, पैसा ले कर जनता में बितरित करने की राज्य की भावना है, उस भावना को मैं भपना सहयोग प्रदान करता ह मौर में उसके प्रति भएनी सहानुभूति प्रकट करता हूं। मैं चाहता हू कि दूसरी जगहो पर जहां जी पैसा दिखाई पड़ता हो, उसको इकट्ठा किया आए ।

इसके साथ ही साथ मैं यह भी कहना बाहता हू कि जहा हम बड़ो से पैसा लेने चले है बहा हमें खोटो को रगड़ने की बात नहीं करनी माहिए क्योकि जिस को लेने की मादत पड़ जाती है वह यह नही देखता कि यह बड़ा

हे या खौटा वह समझता है कि बडो से भी लेना है झौर खोटो से भी लेना है। बडों से लेने में कोई हानि नही है। इस देश में गरीबो का बहुमत है। यह देश एक दरिद्र देश है मौर दरिद्रता को दूर करने के लिए यदि बडों से ही पैसा वसूल किया जायगा धौर छोटो को राज्य की सहानुभूति मिलेगी, तो इसके जो परिणाम होगे वे मच्छे ही होगे । एक तो राज्य सम्पन्न होगा, शक्तिशाली होगा, इसको बढने तथा पनपने का भवसर मिलेगा और दूसरे बडे लोगो में भी यह विध्वास उत्पन्न हो जाएगा कि वे भ्रपने हृदय में गरीबो की सहानुभूति प्राप्त किए बिना धागे नही बढ सकते है और वे ऐसा करने का प्रयत्न भी करेगे। इसके साथ ही साथ गरीबो की महानुभूति भी राज्य को मिलेगी क्योंकि उनके भ्रन्दर यह भावना उत्पन्न होगी कि राज्य बडो से वैसा लेकर उनके मघ्य बाट रहा है । इस तरह से भ्रमीरो के साथ साथ गरीबो की सहानुमूति भी राज्य को प्राप्त हो जाएगी इस प्रकार से जो उत्तरदायित्व राज्य पर है उनको भी वहां प्रच्छी तरह से पूरा कर सकेगा। इस भावना के माथ इस हाउस को बिल का समर्थन करना चाहिए । भ्राज देश में हम देख रहे हैं कि लोगो से टैक्स के रूप वे भारी रकमे वसूल की जाती है ग्रीर इतना ही नही बल्कि देखने में यह भ्रा रहा है कि बडे लोगो से पैसा लेने वाले भी बडे होते जा रहे हैं। हमारे देखने में भ्राता है कि पूजीपतियों से इनकम टैक्स लेने वाले ग्रादमी भी खाटे ग्रादमी नही रह जाते हैं, वे भी उन पूजीपतियों के छोटे भाई बन जाते है। देश के पूजीपतियो से जिनके जिम्मे पैसा लेना हो वह पूजीपति न बने, यह कैसे हो सकता है। इसका पता तो उस समय लगता है जब उनके यहा लड़किनो की शादिया होती हैं। लडके के पक्ष वाले यह कहते सने जाते है कि लडकी का बाप तो इनकम-टैक्स भ्रफ धर है, क्या वह लड़की को दहेज में १४ हजार इपये भी नही देगा। ऐ सा कैसे हो सकता है, इतना तो उसको देना ही पड़ेगा आखिर इनकम-टैक्स आफ्तर

है। इसलिए हमारी सरकार को इस विषय में विशेष सतर्कता बरतनी होगी कि कही यह इनकम टैक्स भफसर टैक्स इक्ट्ठा करने के काम में भ्रपनी जेवों में तो रैसा नही डाल रहे हैं क्योंकि चाहे उन्हें गगा में डुबोइये या यम्ना में ड्वकी दिलाइये या सदैव गगाजनी उनके हाथ में रक्खे रहियं, े इस तरह की गडबडी करते रहेगे । मैं चाहगा कि हमारी सरकार इस काम को करने के लिए ऐसे ग्रफसर छाट कर रक्खे जो बिलकूल पवित्र ग्रीर ईमानदार हों ग्रीर जो पबलिक से टैक्स का पैसा वसूल करने समय एक पाई की भी गड्बडी न करे भौर भपनी घनुचित कमाई न करे। मझे पूर्ण विश्वास है कि ग्रगर ग्रापने ऐसे स्योग्य और ईमानदार म्रादमियो के हाथ में यह काम सौपा तो सरकार को काफी पैसा टैक्सो के रूप में सुलभ हो सकेगा और साथ ही झगर जनता को यह विश्वास हो जाय कि उनके पास से जो पैसा सरकार टैक्स के रूप में वसल कर रही है उसका वाग्तव में सद्पयोग होगा मौर वह जनहित कार्यों पर खर्च होगा तो देश का कोई ऐसा ग्रादमी नही होगा जो ग्रपना उचित टैक्स देने से इकार करे। उस देश में जहा लोगो ने देश की स्वतत्रता के लिए अपने प्राणो को न्योछावर कर दिया. भौर हजारो लोग फासी के नख्तो पर खुशी खुशी झल गये, क्या आज उस देश के लोग म्रगग उनको यह विश्वास हो जाय कि उन से लिया गया पैमा वास्तव मे सही तौर पर खर्च किया जायगा, वे कागज के ट्कडे देने से इकार कर जायेगे^{, २} मैं ऐमा मानने को तौयार नही ह । आज भी लोग देश हित के लिए झपना सर्वस्व देने को तैयार हो जायेगे लेकिन शर्त यह है कि उनको विश्वास हो जाय कि उनसे जो पैसा टैक्सो की शकल में लिया जायगा वह बेकार खर्च नही होगा मौर उसका सही इस्नेमाल होगा भौर वह रुपया देश के विकास और उसकी उन्नति के लिए तैयार की गई योजनामी पर उचित रूप से लगाया जायगा ।

को बिल यहां आया है, उसका समर्थन करता हूं भीर जैसा कि भारम्भ में मैने कहा था कि इस विषय पर कोई बहुत लम्बी बौड़ी स्पीच की मावश्यकता नहीं है क्योंकि यह निश्चित रूप से उपयोगी है भीर निविकाद है । बस इतना कह कर मै अपना स्थान प्रहण करता हूं ।

भी टांटिया (सीकर) : उपाष्यक्ष महोदय, मैं बेल्थ टैक्स भीर एक्सपेंडीचर टैक्स इन दोनो ही टैक्सों को सपोर्ट करसा हू क्योकि ग्राज देश के सामने द्वितीय पच वर्षीय योजना मौजूद है भौर उसको सफल बनाने के लिए जो ग्रसिरिक्स धन राशि नये टैक्सों के रूप में सरकार जनता से वसूल करना चाहती है, वह उचित दिशा में एक कदम है भौर उस्स नाने मैं उनका समर्थन करसा हू। हमें भपनी योजना में निहित लक्ष्यों को पूरा करना है भौर उनको पूरा करने के लिए हमें ग्रसिरिक्स धन राशि जुटानी पडेगी भौर यह ऐसा कार्य है जिसमें समम्स देशवासियो को ग्रपना पार्ट ग्रदा करना चाहिये।

जहा तक वेल्य टैक्स का सवाल है मै चाहूगा कि इसमें हम और धागे बढे धौर बजाय २ लाख रुपये के ऊपर वैल्य टैक्स लगाने के उसको ४० हजार रुपये पर लगाये क्योकि जब हिन्दुस्तान मे एक औसत ग्रादमी के पास २ हजार रुपया भी नही धाता है तब मैं समझता हू कि एक सोशलिस्टिक पैटर्न धाफ सोसाइटी मे एक ध्रादमी जिसके पास ४० हजार रुपये की सम्पत्ति हो उसको कोई हक नही है कि वह ध्रपना भाग ध्रदा न करे धौर वह इस टैक्स से बच जाय ।

इसी तरीके से एक्सपेडीचर टैक्स की बाबत मुझे यह कहना है कि बजाय ३० हजार की लिमिट रखने के ७ से १० हजार तक की लिमिट कर दी जाय । जब ३ सौ रुपये प्रति भादमी की भौसत भामदनी यहा हिन्दुस्तान में है, तो जो भादमी १ हजार या ७ हजार रुपया खर्च करते हैं उनको भी तो इस देश के निर्माण और विकास कार्य में भ्रपना थोडा बहत योग देना चाहिए । हमें यह नहीं

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[श्री टॉटिया]

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भूल जाना बाहिए कि हमारा देख एक गरीब देश है और प्रंडरडेवलप्ड कंट्री है और जब हमने इनकमटैक्स की रेट घटा कर ३००० क्यये कर दी है तो वैल्थ टैक्स २ लाख रुपये पर लेना कहा तक उचित होगा ? मेरा तो सुझाब यह है कि २ लीख की जगह उसको घटा कर ४० हजार कर दिया जाये ताकि ज्यादा से ज्यादा मादमी अपना योग दे और वे यह महसूस करे कि वे भी भारत की उन्नति और उसके निर्माण कार्य मे अपना पार्ट प्रदा कर रहे है, 1 इसलिए सेलेक्ट कमेटी की सेवा मे मेरा नज्र निवदन है कि इस स्लैब को कम करके ४० हजार रू से घटा कर ७ से १० हजार के बीच में कर दिया जाय ।

दूसरों को उपदेश देना बहत ग्रासान है मगर स्वय भ्रमल करना हमेशा कठिन हुमा करता है । और इस सम्बन्ध में मुझे भपने बहा की बह भाट वालो कहावत याद माजाती है जो बह नहता था कि मै हायी के हौदे पर नही चढुगा क्योंकि हमारे वहा हाथी के हौदा होता हो नही तो उस हालत में उसके ऐसा कहने को कीमत ही क्या है या सोने के थाल में मैं नही जीमूगा । मैं तो चाहता हु कि देश के हर देशवासी को कुछ न कुछ त्याग करना चाहिए ग्रौर ग्रपना योग देना बाहिए और मैं चाहता हू कि हमारे लोगो में यह भावना फैले कि हर भादमो यह कहे कि मै इसमे अपना सहयोग देना चाहता ह। जो लोग = हजार या १० हजार रुपया खर्च करते है, वे भागे बढ कर यह कहे कि हम इस एक्सपेंडीचर टैक्स म कूछ हिस्सा देना भाहते हैं भाहे वह १०० रुपये हो या २०० रुपये हो । भाज जरूरत इस बात की है कि हमारे देश के हर वर्ग के आदमी में ऐसा त्याग का भाव भाना चाहिए भौर छोटे बडे सबको ग्रपना उचित योग देश को उन्नति पथ पर मनसर करने के लिए देना चाहिए । बस और अधिक न कह कर इन शब्दों के साथ मैं अपनी स्पीच को सत्म करता हं।

Shri Supakar (Sambalpur): Mr. Deputy-Speaker, this Bill, when passed, will be the first expenditure-tax measure throughout the whole world and it will be a novel experiment for our tax collectors in assessment, collection and realisation. When the hon. Finance Minister delivered his budget speech, he said that this is a form of taxation which has no backing as yet of historical experience, but it is, however, a tax which, given effective administrative arrangements, can be a potent instrument for restraining ostentatious expenditure and for promoting savings. For initiating a taxation measure of this nature, our Finance Minister has relied on the report of Professor Kaldor, who is the author of a book on expenditure-tax. No doubt before Professor Kaldor wrote a book on expenditure-tax, such a taxation measure was contemplated m the United States of America I am quoting from a book by Professor John F Due, entitled Government Finance. At page 276 he says:

BIII

"No spendings tax has actually been employed in the United States, Canada or Great Britain. However, suggestions for such a tax were advanced in the United States as early as 1921 by Ogden L Mills, then a member of Congress and later Secretary of the Treasury

"In 1942, the U.S. Treasury recommended a spending tax proposal to the Congress, but it was not taken seriously by the Congressional Committees"

Thus you will see that in the past, there have been suggestions for the imposition of the expenditure-tax, but it has not been favoured. It is only now in Indua that we are going to start the expenditure-tax.

In this connection, I shall draw your attention to page 21 of the Bill where the number of assessess is calculated. You will see that the estimated number of assessess is

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4500 individuals and 1500 Hindu undivided families But, from the statement that was made this morning by the Finance Minister that the proviso to clause 3 of the Bill is likely to be deleted, it seems that he is of the opinion that there should be no such restriction on the imposition of the expenditure-tax and that this limit 60,000 income-tax liability of Rs should not be a part of the Bill when it emerges out of the Select Commit-We find the floodgate of assesstee ment is laid open. We do not know what will be the number of assessees who will come within the mischief or under the purview of this Bill We do not yet know what will be the standard of assessment A minimum amount of income is fixed in the case of income-tax But, in the case of expenditure-tax, we do not have any such limit, except for the fact that the Bill provides that individuals and members of Hindu undivided families will be given certain exemptions in clause 6 sub-clause (d) and the provisos thereof Save and except this, we do not know what will be the ultimate amount of taxes that would be realised and the amount of expenditure that would be assessable. because, we have no statistics whatsoever regarding expenditure either in the case of individuals or m the case of Hindu undivided families It is difficult to correlate expenditure with income and it is difficult to guess even the expenditure that a person having a particular scale of income incurs Therefore, it is very difficult to say at this stage what will be the contribution of the expenditure-tax to the State exchequer and to the Second Five Year Plan

Out of the Second Plan, already one year has elapsed This tax will not be assessable before April 1958 Therefore, two years will have elapsed when this Bill, alter being passed, comes into operation Even then, it will be a very hard task for the tax collectors to lay down standards of calculation and how to check evasions or avoid incorrect returns We have been used to the income-tax for

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several decades But, neither anybody in this country nor any one in any other country is used to any standard of determining the scale of expenditure and detecting any cases of evasion Prof Kaldor's report says that the comprehensive return that would be called for in the case of personal taxation would be a panacea which will cure all evils of tax eva-But, from the form that SION 18 suggested in the appendix of the report, I do not think that the loopholes in the case of attempted evasion are plugged, or that we can expect that there will be a fool-proof system of return of personal expenditure or personal taxation as suggested by Prof Kaldor

Clauses 5 and 6 of the Bill provide for the exclusion of certain expenditure from tax In the report of Prof Kaldor, he has exempted certain other expenditure, which cannot be called voluntary expenditure, but which is involuntary or forced expenditure so to say, For example, he has enumerated funeral expenses, expenses of child birth, medical expenses up to a certam extent, accidents like flood, fire and expenses incurred as a result thereof, expenses to treat physical disabilities, etc These expenses are rather m the shape of compulsory expenditure Prof Kaldor has suggested that these expenses may be excluded from taxation I hope and believe that the Select Committee will take into consideration the desirability of the exclusion of such expenditure

Regarding the schedule, I have a suggestion to make Instead of making the rate uniform above a certam level of expenditure, it would be better that the rates of expenditure were arranged in a slab system That would be more equitable so far as the expenditure-tax is concerned I hope the Select Committee will take these suggestions into consideration

Some Hon, Members rose-

Mr. Deputy-Speaker: Those hon. Members who have spoken yesterday

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[Mr. Deputy Speaker]

would be given a chance only if there is time Those who have not spoken on either of these Bills should have the preference first.

श्वी राजाहांकर लाल (डुमरियागंज) श्रीमान् उपाध्यक्ष महोदय, मै इस बिल के उद्देश्य को सपोर्ट करने के लिए खडा हुआ हू । हमारा देश पचवर्षीय योजना को प्रपनाये हुए है और इस योजना को क्षामयाब बनाने के लिए कैपोटल फार्मेशन जरूरी है और भीर इस के लिए यह टैक्स लगाना जरूरी है ।

इसके अलावा जो बात इस बिल के पक्ष में है वह यह है कि इस बिल के जरिये मे हम अपने टैक्सेशन की नीव को डाल रहे हैं। आपको याद होगा कि अभो थोड दिन हुए कि हमने यह तै फिया था कि हम एक मोशलिस्टिक पैटर्न पर चलना चाहते है और मोशलिस्ट पैटर्न में यह जरूरी बात हाती है कि लोगो की धामदनी में जो डाइवर्जेंग है उसको जहा नक हो सके टैक्मैशन के जग्यि कम किया जाय । यह एक मैजर है जिस के जरिये मे हम लागो को धामदनी में जो डिस्पेग्टिरी है उसको घटा मकते है जिससे लोगो की अमदनी में बहुत ज्यादा ग्रन्तर न रहे ।

इस बिल के जरिये से यह कोशिंग को गर्यः है कि लोग ज्यादा खर्च न करे ग्रौर ग्रगर बह जरूरत से ज्यादा खर्च करने है तो उम पर टैक्स लगाकर ग्रामदनी की जा सके किममे हम ग्रपने मुल्व को दनाने मे ग्रौर ग्रपने माम को पूरा करने मे वामयाब हो सके ।

इस टैक्स के सिलसिले में यह कहा गया है 'कि इसमें से फ्यूनरल ग्रौर मैरिज वगैरह के सबों को निकाल दिया जाना चाहिए । लेकिन मेरे खयाल से प्रगर ऐमा कर दिया आयेगा तो इममें फिर कुछ रह ही नहीं जायेगा। जो खर्च कि निफाल देने चाहिए उनके लिए तो इसमें पहले से ही प्रावीजन मौजूद है। हम को फ्यूनररूप में ग्रौर शादियो में फिजूलखर्ची जरते है उसको तो कम करना ही चाहिए मौर इस बिल के जरिये से यह कोसिक की गयी है कि इन कामो में लोग कम अर्च करे। मगर इन खर्चों में हम लोगो को मनमानी करने को छूट दे देगे तो नतीजा यह होगा कि जो डिस्पेरिटी हम मिटाना बाहते है वह नहीं मिट सकेगी । इसलिए यह जरूरी है कि इन चीजो को इसमे शामिल न किया जाये । इन खर्चों को एग्जेम्प्शन की लिस्ट मे न रखा जाये । यह बिल तो अभी सिलेक्ट कमेटी को जायेगा मौर मगर इसमे कोई कमी होगी तो उमको वहा ठीक कर दिया जायेगा ।

एक बात इस के बारे में यह कही गयी है कि इस बिल का वर्षिन ऐमा होना चाहिए कि जिसमे लोगो को तकलीफ न हो और वसूली के मैथड्म एमे होने चाहिए कि टैक्स आसानी से वसूल हो सक । इमम कोई दो राये नही हो मकती और मैं ममझता हू कि मिलेक्ट कमेटी एमी तजवाज करगी कि जिमसे टैक्स देन वालो को दिक्कत न हो और यह भी घ्यान रखेगी कि टैक्स इवैजन भी न हो सरे जिसकी कि मुल्म में बहुत शिफायत है ।

इन थोडे शब्दो ने साथ मै इस बिल के श्रिसिपल की मुझाफिकत गरता हू झौर उस सपार्ट रग्ता हू झौर प्रानरेबन फाइनेन्स मिनिस्टर साहब को इसक लिए धन्यवाद देता हू वि इसक जरिय में उन्होंने हमारी झामदर्न, म समानता लान का प्रयत्न फिया है जिममे हम सोइालिस्ट पैटर्न ला सके । यह सोइालिस्ट पैटर्न लाने के लिए नीव का काम करेगा । यह बिल राइट लाइन्म पर लाया गया है झौर मै उम्मीद करता हू कि हर राइट माइडेड झादमी इसको सपोर्ट करेगा ।

Dr. A. Krishnaswami rose-

Mr. Deputy-Speaker: Dr. Krishnaswami wants to speak?

Dr. A. Krishnaswami (Chingleput): If you want me to speak.

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Mr. Deputy-Speaker: He may speak though that will be a departure from the rule because he is on the Select Committee.

Dr. Krishnaswami: I am thankful to you for having waived the rule that a Member of the Select Committee cannot participate in the debate.

Shri Ranga (Tenali): Need not.

Mr. Deputy-Speaker: There is no rule like that.

Dr. Krishnaswami: Very well, Sir, then it is a convention.

This Bill bristles with many difficulties, difficulties of a procedural and substantive nature, and it would be proper on my part to place before the House these difficulties and invite hon. Members to offer suggestions for surmounting them. I am sure that the Select Committee will derive considerable benefit from such suggestions.

My hon. friend the Finance Minister pointed out with commendable constructiveness that the fact of this tax being new should not be an argument against it. I entirely agree with him. But when he further pointed out that the assessees today are only a limited number, say about 6,000 and that therefore we should not be exercised over this measure. I should also like to suggest that with progressive experience this tax can be widened to cover a larger number of people. Therefore it is all the more imperative that we should examine the principles and the various difficulties that confront us at this very early stage.

Sir, it has been stated in the Statement of Objects and Reasons that this tax acts as a deterrent to expenditure. This cannot be gainsaid, but in its present form it applies to a small group of whom it cannot be said that but for the expenditure tax the members of the group would indulge in large scale expenditure out of current income, still less out of

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accumulated savings. The class of persons to whom it applies may already be saving a good portion of their income anyway. It would therefore be somewhat optimistic to pin faith on this tax to provide savings.

Let us recognize that while a tax on wealth is meant to diminish savings, tax on expenditure is meant to increase private savings. Consider as against this the immense organisational and administrative tasks which the successful collection of this tax would involve. The system of assessment proposed in Chapter IV, clauses 13 to 17 of the Bill, will in addition impose a liability on the assessees of disclosing details of personal expenditure during the year, a liability which in practice might involve considerable harassment and the burden of keeping detailed accounts of individual and family expenses.

Clause (13) specifies that every person should furnish a return setting forth his expenditure for the previous year. If this and nothing more were involved, there would perhaps be no difficulty. But if the officer is not satisfied, the assessee has to produce such evidence as may be required in support of his return. This means that an assessee has to keep detailed individual and family expenditure accounts. What is more, the officer has the right to probe into every transaction. An expenditure account, after all, is in many cases unlike an income account, a reflection of the personality of the individual. The powers given to an administrative officer to probe into this go far beyond, in my judgment, the permissible limits of State interference. This is particularly annoying because in order to levy expenditure tax one need not give these vast powers to the tax-gathering authority. Indeed the author of the report on tax reform, Mr. Kaldor, suggested a different approach where such details of expenditure except those pertaining to the exempted category were not required to be revealed. The assessee, under his system, was required to declare only

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[Dr Krishnaswamı]

his total assets at the beginning of the year and at the end of the year and the income during the period His expenditure was to be calculated by adding to his income the difference between the assets at the beginning and the end of the period The very fact that such a system could not be adopted, perhaps for legitimate reasons, in a country like ours is a strong argument for proceeding with caution and for having a form of procedure for assessment which is not inquisitorial in character

15 hrs.

The broader aspects of the case for a tax on spendings have to be examined, and Mr Kaldor's arguments which relate to the theoretical superiority of the expenditure tax over the income-tax have to be brought under review Mr Kaldor points out that an income-tax leaves out of account certain kinds of income which none the less add to a person's capacity to spend The definition of taxable income, according to him, is narrow This argument has, however, been met to a considerable extent by extending the tax net to cover capital gams at super-tax rates To a large extent, the other argument does not apply in our country, because there is as yet no evidence of a considerable proportion of persons adding to their spending by drawing on their wealth, a frame of reference quite different from what Mr Kaldor had in view

Still another argument which 15 put forward m favour of the expenditure tax is that by excluding savings from its purview, it encourages them. On certain grounds, this sounds very plausible But one would like to point out that people save because they may desire to spend in future Although they may escape when they save, they will none the less bear the tax in future, when they spend out of accumulated savings In fact, it is in order to deter such spending that Mr Kaldor recommends this

tax However, it is doubtful, whether a person who is to be taxed on his expenditure will have any great incentive to curtail expenditure, especially when he is going to be taxed at higher rates on his income from investment and on his wealth as well Besides in the type of society that we have, it would be quite difficult to decide the limits of allowable expenditure It is on this matter that I should like hon Members to offer us guidance as to how to separate personal from non-personal expenditures For instance, in the present stage of social evolution, the joint family, or in its absence, strong family ties, determines the responsibilities of an earning member You cannot determine by law who constitute the members of a family Of course, there is the danger that an extended definition of the family would be misused for evasion On the other hand, a purely legalistic definition

Shri T. T. Krishnamachari: There is no danger; it is a fact

Dr. Krishnaswami: I accept the amendment

On the other hand, a purely legalistic definition of who constitute the family can lead to hardship, especially in a country where the only form of social security is based on family ties. This tax covers today about six thousand people. But m course of time, like all taxes, the nets will be cast wider and a larger number will be brought within its meshes.

The question which we shall, therefore, have to face at the outset will be whether one has to permit hardship by disallowing expenditure incurred on dependants or whether the expenditure tax officer is to be given the power to decide on the merits of each case, whether particular members of the family are to be considered members of the family for this tax

It may be suggested with force that neither alternative is satisfactory,

Therefore, I, suggest that we should give serious thought on as to how we are going to reconcile the demands of tax reform with those of having social security safeguarded in our system. Unless the social system gets transformed so that the normal family unit of husband, wife and children is the general rule, the enforcement of an expenditure tax is fraught with grave dangers which we cannot afford to overlook, and which, I hope the Select Committee will take into account.

As it is, the absence of family allowances and the fact that the income-tax law does not and probably cannot take account of family commitments already works preferentially in favour of persons with smaller families or lesser commitments. This is neither equitable nor socially desirable, and we would be making things considerably more difficult by adopting a tax on spendings.

These are some of the considerations which I have to place before the House. There is another argument which I should like also to mention at this stage. In any economy, it may be argued that high marginal rates of taxation encourage evasion. It is implicitly assumed by us that by reducing to some extent the highest limits of super-tax and replacing it by a more or less corresponding expenditure tax, the system would become more equitable. But the difficulties of separating the purely personal from the business expenditures are considerable with our present structure, where family businesses abound and where it is not uncommon for business expenditures to be incurred as part of household expenditures. Either the tax liability will be unfairly large, because all expenditure is considered personal expenditure, or there would have to be irritating questioning and crossquestioning in order to arrive at the business element in expenditure. This is a problem that has to be faced.

I do not propose to commit myself at this stage as to whether we are

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going to find solutions or not. I suggest that many of these problems have to be gone into very carefully, particularly, as we are initiating a new tax for the first time in the world. It is no argument to suggest that today it is only a few that are affected. Today, only a few may be affected, but tomorrow, with more experience, we might have the expenditure tax covering large numbers of people. From this point of view, Sir, we would be particularly thankful to hon. Members, and when I sav we, I have in view Members of the Select Committee-if they can throw light on how some of these difficulties might be overcome. If these difficulties can be mitigated in some measure. and if it is decided after all to have an expenditure tax then, while the positive gains may not be as considerable as is envisaged by the imposition of this tax at least we would not have added to the amount of hardships and vexation which are likely to result particularly in a society where we have not as yet developed social security, and where the only form of social security is to be found in family ties.

Shri Sadhan Gupta (Calcutta East): I would point out very briefly certain aspects of this Bill, which the Select Committee should take into consideration in order to make this Bill something which the people expected it to be, a Bill to further the socialist pattern It is necessary that every Bill that seeks to further the socialist pattern should help rather than hinder the breaking up of the concentration of wealth; also, it should not hinder the process of redistribution of wealth in the community.

The expenditure tax here contains many loopholes just like the wealth tax, which, to my mind, absolutely defeats the purpose. For example, there is an exemption in respect of acquisition and construction of immovable properties. It is common knowledge, that most rich people spend a large part of their fortunes in acquiring or constructing immovable properties in many places, throughout

[Shri Sadhan Gupta]

the country For instance, we have a Birla house in Delhi, Bombay and Calcutta, and I do not know, where else—perhaps in many other places too Similarly, there are rich magnates, who have houses in all conceivable places, in hill stations, in seaside resorts, and all other places where people resort to for recuperation of their health or for pleasure purposes, as well as in the different cities of our country

If this kind of expenditure is to be allowed as an exempted expenditure, I would think it will be doing a mockery of the socialist pattern which we swear by, especially when we say in the last sentence in the Statement of Objects and Reasons of this Bill that it is consistent with the avowed object of socialist pattern of society It is not the object of the socialist pattern of society to allow rich people to build or acquire houses in pleasure resorts throughout the country Therefore, even if it is felt necessary to allow some expenditure on houses a definite limit should be set to that kind of expenditure

The next thing is the exemption of gifts, donations and trusts What is the use of exempting gifts, donations and trusts? That would, I believe, be a potent instrument to defeat the provisions of wealth tax by distributing the wealth between dependants by way of gifts, donations etc and that way not only the expenditure tax but also the wealth tax will suffer As a matter of fact, why should we countenance large gifts donations or trusts which are not beneficial to the public in general? If you want to exempt gifts and donations, set a limit for them, if you want to exempt trusts, describe what kind of tru you want to exempt But for God's sake, do not exempt every kmd of gift, every kind of donation or every kind of trust without limit, because by that means I think you will not have left many of the 4500 individuals or the 1500 undivided Hindu families which you expect to be the subject of your assessment

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On top of all these allowances, under clause 6 a basic allowance of Rs 24,000 and a further allowance of Rs 5000 for every individual dependant of the assessee are provided That will give most of the richer assessees a clear allowance of Rs 24,000 plus Rs 40,000 for 8 or 10 dependants So they clearly run away with Rs 64,000

shri T T. Krishramachari May I tell my hon friend that I mentioned in my opening speech that except in regard to Hindu joint families, so far as the individual is concerned, the total will be restricted to Rs. 35,000°

Shri Sadhan Gupta In that case, they escape with at least Rs 35,000, houses and other things

The other danger is that there are certain exempted categories like acquisition of immoveable properties or business expenditure in sub-clause (1) (a) of clause 5 which would enable the assessee to dodge many taxable expenditures by showing them in the account of those exempted expenditures For business purposes many things happen For example, you keep a domestic establishment. It often happens that in many cases, the domestic establishment is charged on the commercial establishment They will be shown as doing something in connection with the business establishment You will have hardly any means of checking this fraud Similarly, in the matter of acquisition of immoveable property, a larger amount may be shown by collusion with the vendor and m that way, certain expenditure, which might have been incurred on items which are taxable, would evade payment of tax

So by providing all these loopholes, it is absolutely not justified to claim that it furthers the socialist pattern. What we want is a very steeply graduated rate of expenditure, because we want the concentration of wealth to be broken up Therefore, even in the case of business expenditure or

investments, a limit should be set. It may be said that in that case investments would be discouraged. If investments are discouraged by measures taken against the concentration of wealth, it is a situation which is absolutely in tune with the socialist pattern of society. Therefore, you have to choose between the two patterns; you cannot have both. If you have socialist pattern, you cannot encourage concentration of wealth by way of investment; if you think it wise to encourage investments and thereby promote the concentration of wealth, it cannot be a socialist pattern. You cannot get out of dilemma, and the only way is to adhere to one pattern rather than to the other and introduce such a pattern of society in which, if the capitalists do not invest, the State will take up the investment and thereby supply the need for which we have to depend on big capitalists today That is the only way to usher in a socialist pattern.

Therefore, I would plead that even in the case of investments and business expenditure, some limit must be set, otherwise, all the 6000 assessees will escape through the loopholes and we may be faced with something like the situation we are faced with in respect of estate duty today. Very great expectations were raised regarding the estate duty, but today we find that the realisation from death duty is very negligible. So m spite of all the great hopes raised, in spite of all the propaganda that has been put forth regarding expenditure tax, I am afraid if these loopholes are not plugged, this tax is going to prove as great a hoax as the death duty.

Now I want to point out one or two small matters also, Regarding the question of income tax practitioners, in replying to the debate on the Wealth Tax Bill, the Minister had stated that there were many practitioners who were not really qualified enough but who had the right to practise as income tax practitioners. For instance, he listed graduates in economics. Now, if you have to ex-

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clude any of those practitioners, you have to do it on a general basis. Practice m conection with these taxes -the wealth tax or the expenditure tax-is very much like that in connection with income tax. If you allow, certain practitioners to practise in connection with mcome tax, there is no reason why you should not allow them to practise m connection with these taxes It may also otherwise create difficulties because usually for these kinds of things the same practitioner is engaged, and that it would be better if the same practitioner is allowed to practise in the matter of all these taxes. If you make any exception, it must be on a general basis and not on a particular basis. Therefore, I would prefer that the clause should stand like this---that whoever is empowered to appear before an income tax tribunal or officer will be empowered to appear also before the expenditure tax officer or expenditure tax tribunal. Because, I take it, they will be the same persons and, therefore, no harm will be done that way If you finally amend the Income-tax Act to restrict the right to practice to certain persons, then, of course, there is ample justification, for the right of practice will be automatically restricted in the case of these taxes also So, I would draw the attention of the Select Committee to these various things and request the Select Committee to formulate schemes first of all to plug the loopholes; secondly, to set a limit on expenditure on every item of exempted expenditure, thirdly, to take away these gifts, trusts and donations and acquisitions and constructions of immovable property, at least after я certain limit, from the exemption from tax; and lastly, to graduate, the rate more steeply and then to reconsider the position of practitioners in the light of the Income-tax law. The Select Committee must do and if it does it, then, this tax will be 8 potent instrument not only for raising revenue but also for the important purpose, for instance, of fighting inflation as well as discouraging of concentration of wealth in our country.

Shri Naushir Bharucha (East Khandesh) Mr Deputy-Speaker, Sir, it must be a recognised fact that our country is passing through an economic crisis of no mean magnitude The various academic arguments that have been advanced against expenditure tax will not stand scrutiny for a moment even Let us recognise the stark reality that our country has to face, as I said yesterday, for funds for putting through the Second Plan If the Second Plan collapses, I am afraid, the sense of frustration and the economic chaos would be so vast that one shudders to think of the consequences of such an eventuality I, therefore, support this expenditure tax, not merely because, in my opinion, it is just but also because the dire necessity of the country leaves us no other alternative

Finance Minister bas The hon already explained that the expenditure tax is a part of an integrated direct personal taxation system, that it has got an egalitarian concept, and these facts must be accepted as correct I have no doubt that a tax on expenditure is bound to be an incentive to save, whatever persons in other interested quarters might say There may be some difference of opirion as to the details and important details but that can be looked into So far as the scheme of the Bill is concerned, I think, by and large, the scheme commends itself because, in the first place, very generous exemptions have been made I do not agree with the former speaker, who said that these exemptions must be deleted These exemptions relate to capital expenditure, for instance, to acquisition of immovable property, fixed deposits gifts premiums etc and payments for provident funds

Take for instance, the case of capital expenditure Surely, when we impose an expenditure tax, the first important thing is that you must distinguish between expenditure and saving or investment. It need not be presumed that because capital expenditure is excluded from the com-

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putation of taxable expenditure, that altogether goes out, because it may be taxed in the form of income-tax if the capital expenditure yields some return So, by and large, the exemptions though, at first sight, they seem generous are a necessary part of expenditure tax and should remain there until we have greater experience. Thereafter one require to may consider whether these exemptions he deleted or diluted For instance, the exemption relating to gifts and donations In expenditure tax when we say that the person spending so much has to be taxed, obviously, if a gift is made or a donation is made, that should go out because that does not form part of personal expenditure, that is not in the nature of recurring or routine expenditure. It may be that later on, next year, the hon. Finance Minister may come with a measure for taxing gifts and donations Then, this loophole may be plugged, but, until we have greater experience of this, I for one would say that the present scheme of the Bill should be retained and it may be modified after some experience

Referring to the incidence of the expenditure tax, I am of the view that even with the suggestion which the hon Finance Minister made this morning, the incidence is not going to be heavy Let us first bear ın mind the fact that this may affect 6,000 or, at the most, 25,000 people even if the net is spread far and wide and this category definitely includes people who can afford to pay If we recognise the fact that the definition of meome in the Indian Income-tax Act does not give us a correct yardstick for measuring the taxable capacity of a person, then, the logical conclusion is that we must accept other supplementary systems of taxation which go to complete the structure and make it more perfect as an instrument to measure the taxable capacity If that is accepted this expenditure tax becomes invitable.

There are numerous objections that have been raised against this tax. I

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shall enumerate some of them. It has been stated that it is a novel experiment. So many taxes have been novel. In England, before 1854 I think, the income-tax was a novel tax but it has come to stay. It has also been stated that no country has got this system of expenditure tax. Unless some country makes a beginning no country will have it. That is hardly an argument that we should not have a tax until somebody has tried it and found it workable. It is also stated that Prof. Kaldor in his book on expenditure has said that if an expenditure tax is introduced there would be no place for wealth or income-tax. I am afraid that is not the correct interpretation. It is true that Prof. Kaldor has said that this integrated system of personal taxation should be accompanied by downgrading of income-tax, which, at its maximum, should not exceed 45 per cent. But, I do not know whether, taking into consideration the peculiar economic conditions existing in India it is necessary that we should copy Prof. Kaldor in every detail and that we should also scaledown our rate of income-tax.

It has also been urged that it is going to be extremely difficult to administer this tax and that it is likely to impose a very great burden on the assessee; the assessee will be reguired to maintain an account of expenditure in great detail. He will have to maintain books in respect of purchase of capital assets; then, he will have to keep an account of moneys lent, bank balances, bequests and gifts and all other expenditure. It is true that, to a certain extent, keeping of accounts of expenditure will be necessary. But, in this connection I would appeal to the hon. Finance Minister to take into consideration Prof. Kaldor's formula for computing the taxable expenditure in a rough and ready manner. His formula is: "expenditure" should be regarded as equal to cash, and bank balance standing at the beginning of the year plus gifts, bequestions, etc. borrowings plus proceeds plue of investments minus loans, invest-

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ments, cash and bank balance at the end of the year. I submit that this may not give you a very correct measure for computing the taxable expenditure. But, to my mind, in the administration of a system of expenditure tax like this, it is very important that the assessee should not be put to pin-pricks and trouble. It is better that we should derive some less revenue to begin with rather than involve our departments and collection machinery into a morass of details with regard to the computation of taxable expenditure. I, therefore, appeal to the Select Committee to take into consideration a rough and readv method of computing taxable expenditure and the formula suggested by Dr. Kaldor seems to work well.

It is also suggested that there will be very considerable evasion of expenditure tax. Let us admit it is going to be so. How will evasion take place? First, in the nature of gifts. It may be so. There would be more cash transactions than by means of cheques. I admit it is possible to evade expenditure tax by entering into cash transactions and not keeping any records of that. Also by debiting personal accounts to the firm's accounts, it can be evaded. It is also possible by creating false evidence of debts. These things are possible. Let us admit that a person who is bent upon evading expenditure tax can do it within measurable limits simply because there are possibilities of evasion. But, on that account one cannot say that this should be abandoned altogether as a source of revenue.

But, let us also consider some of the valid objections to this tax which, to my mind, require to be removed. I hope the Select Committee will take into account the point raised in righteous indignation by my hon. friend, Pandit Thakur Das Bhargava. Injustice is being done to the joint family. I fully agree with him. It is conceivable that at a time when the Britishers were here they did not enter into the spirit of joint family system and did not understand much about it.

[Shri Nausher Barucha]

They may have resorted to some sort of a rough and ready workable formula and imposed taxes on individuals and joint families. The tume has definitely come when justice should be done in these cases.

True, the hon. Finance Minister may feel that if the size of the joint family permissible under the taxation system were to be increased, many people may take refuge under that and evade taxes. Even then I feel, at the cost of evasion of some tax, it is very necessary that delayed justice should be done to the Joint Hindu family system and I hope the Committee will take into account the very fervent and earnest plea made by Pandit Thakur Das Bhargava.

I also feel that in certain respects, exemptions should be enlarged and the expenditure due to death and funeral ceremonies, etc. should be completely exempted and also expenditure due to emergencies If that is done, I think some of the objections would disappear.

It has been stated that there will be administrative difficulties. If that is an objection, many of the taxes would have to be deleted from the statute book. Let us realise that with all the efforts of human ingenuity it is not possible to evolve a taxation system which is perfect in every respect.

If we really mean socialist pattern, Expenditure Tax should be there. For the first time, after seeing the taxation plan of the Finance Minister, I am beginning to feel that the Congress Party is becoming a little serious about the socialist pattern of society. If we are serious about it this system of taxation is inevitable. I repeat what I said. The rich will reconcile have to themselves to the sacrifice which this system of taxation calls upon them to make. That is inevitable in any future society whichever party comes into power. Let not the rich, therefore, howl and say that either the capital formation is deterred or that private

personal expenditure is being pried into. The whole country is moving towards socialist pattern of society. There can be no exception to this rule and the sooner the richer class reconciles itself to this inexorable fact, it will be better for them, better for the country and better for our resources of revenues.

भः धाक थे (बलरामपु :) उपाध्यक्ष मैँड्रादय, इस विषेयक क मूल मे जो उद्देश्य निहित है मै उसका समर्थन करता हूं। कोई भी व्यक्ति प्रनाप शनाप व्यय करे यह हमारी परम्परा ग्रीर संस्कृति के विरुद्ध है। भारतीय संस्कृति मर्यादायों व्यक्तिगत व्यय पर भी लागू होनी चाहिये। जब कोई व्यक्ति प्रमर्गीदित व्यय करता है नो समाज में उसके परिणामस्वरूप ऐसी प्रवृत्तिया पैदा होन. है जिन से समाज का प्राधार ही हिल जाता है। इस दृष्टि से व्यय पर मर्यादा लगाई जाय, यह ग्रावश्यक है।

इस नाथ ही हम राष्ट्र निर्माण के यज में भी लगे है। जो भी पच वर्षीय योजना प्रस्तृत को गई है, उससे मैं पूर्णाया सहमत नहा ह, मोर मैन इस बान को मापा सम्मख रनाथा कि उस योजना में देश के साधन स्रोतों ग्रीर जनता कं टैक्सो को देने की सहनशक्ति को देखते हये हेर फेर होना चाहिये । में पुग्ठ पोषण नहीं करना चाहता, पिने हमो को पानना हमारा उद्य्य नही है, -गिन्तू फिर भी जो विकास योजनाये हमने प्रपते हाथ में लो है वे सकल हो यह हम सभी व्यक्ति चाहने है । राष्ट्र निर्माण भा प्रक्न किमा पार्टी का प्रक्न नही है। स्राज सारा सगार भारत की ओर देख रहा है कि हम मपनी सम्पर्ण शक्ति मौर क्षमता को एकत्र कर के निर्माण योजनाओं को सफल बना सकते है या नही । इन योजनामो के लिये हमे वन की आवश्यकता है, और व्यय कर वह धन प्राप्त करने में हमें सहायक होगा. इस दिण्टी से भी उसका स्वामत किया जाना

चाहिये। किन्तु, झौर इस "किन्तु" के बाद इस विघेयक के सम्बन्ध में जौं मेरी। झाशंकाये हैं उन्हें मैं सदन के सम्मुख उपस्थित करना चाहता हं।

स्वय वित्त मंत्री महौदय ने ग्रपन भाषण में यह स्वोकार किया है कि इस ढग ना कर इतिहास द्वारा ग्रमी तक पुष्ट नही किया गया है । उनके शब्द है :

"This is a form of taxation which has no backing as yet of historical experience."

मै ग्रपने मित्र श्री भहचा स सहमत ह फि यदि यह टैक्न झन्य देशों ये नही लगाया गया है तो यह कोई भगरण नही है कि हम अपने देश में न लगायें। हमें दूसरी की नकल करने को हा सावश्यकता नही है। हम भ्रपनी ग्रक्ल का भी प्रजोग कर सकते है। अन्य देशो में यह टैक्स नहीं है, और अवल हम अपने देश में लग। रहे हैं, इसमें कठिनाई पैदा हो सकती है। कल्पना कीजिये, कोई व्यक्ति इस टैक्म से बचने के लिये मम्पत्ति का मग्रह करता जाना है ग्री संग्रह क बाद उसका व्यय करने / लिये दूसरे देश में चला जाता है। हमारा पडौमी देश ही. हमारा ही एक म्रग. नये राज्य करूप में विद्यमान हो गया है । मै निवेदन करूगा कि इस संगावना पर गम्भीरता से विचार विया जाना चाहिये। हमारा कोई नागरिक यहा सब्रह करे और किसी दसरे देश में जा कर उसका व्यय करे इस बात को रोकने की ग्रावश्यवत्ता है।

युद्धकाल में अमरीका में एक्सपेंडीचर टैक्स लगाने के बारे में विचार हुआ था भौर प्रोफेसर फिशर में उसके सम्बन्ध में कुछ सुझाव अमरीकी सरकार के सम्मुख रखे थे। उस समय की अमरीका की सरकार वर्तमान सरकार की तुलना में अधिक प्रगति-शील मानी जाती है। किन्तु व्यावहारिक कठिनाइयों के कारण अमरीकी सरकार ने प्रोफेसर फिशर के उस सुझाव को स्वीकार

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नहीं किया भौर धमरीका में एक्सपॅडी भर टैक्स नही नगाया गया । मैं यह मानता हूं कि हमारी परिस्थिति ध्रमरीका से सर्वथा भिन्न है । किन्तु टैक्स को लगाने मे धौर उसे वसूल करने मे जो व्यावहारिक कठि-नाइया है उनको हम दृष्टि से मोझल नहीं कर सकते । वित्त मत्री महोदय ने घपने भाषण मे इम बात को स्वी.कार किया है कि इस टैक्म के लिये प्रभावशाली प्रशासनिक व्यवस्था होना चाहिये । मैं ध्रग्रेजी मे उनके शब्दों को दूहराऊगा

"It is a tax which, given effective administrative arrangements...."

और झागे भी उन्होने कुछ कहा है। अब इस बात को ओर भी ध्यान देना झाब-स्यक है कि क्या "इफीक्टव एडमिनिस्ट्रेटिव एरेजमेट", प्रभावशाली प्रशासनिक व्यवस्था, हम निर्माण कर सकते है। झभी तक का जो प्रनुभव है वह इस दृष्टि से उत्साहवर्धक नही है और मुझ आशका है कि इसमे भविष्य मे भी कितना सुधार किया जा सकेगा। हम।रे पास जो भी लोग है उन से हम प्रच्छी तरह से परिचित है। उनके हाथों मे जब इस टैवम का एक प्र करने के प्रधिकार रख दिये जायेने तो उससे परेशानिया नहीं होगी, उत्सीडन नही होगा, इसको विध्वास-पूर्वक नही कहा जा सकता

यह टैक्स क्यक्गित जीवन मे, पारिवारिक जीवन मे, उसकी पवित्रता में भौर उसके रहस्यों में राज्य को प्रवेश करने के लिये जितने विस्तृत अधिकार देता है उनसे सचमुच में भन्त:करण में प्राशक,यें उत्पक्ष होती हैं। केम्बिज यूनीवर्सिटी के ढा० ए० के० केस्टर ने इस बात को स्पष्ट किया है। उन्होने कहा है कि इम बात पर विचार होना चाहिये कि क्या राज्य को व्यक्तिगत जीवन में प्रवेश करने के इतने मधिकार दिये जाये:

"Whether it is reasonable for the State to require such a degree of information as would be needed from the tax-payer about his activities."

भौर कर संग्रह करने की हमारी जैसी प्रणाली है भौर जैसे व्यक्ति है उनके ढारा इसका दुरुपयोग न हो इस बात की सावधानी रखना भावक्यक है । प्रोफेसर काल्डर ने स्वयं इस बात को स्वीकार किया है कि इस टैक्स को यदि लागू किया गया तो झन्तरिम काल में झनेक कठिनाइया खड़ी होंगी । हो सकता है कि जहा यह टैक्स लागू होने वाला है बहां लोग बैंकां मे से प्रपनी सम्पत्ति को निकाल लें भीर इसलिये उन्होंने इस बात का सुझाव दिया है कि सभव है कि जितने भी बैंकों के नोट चल रहे है उन्हे हमको वापस लेना पड़े ।

"demonetization of existing bank notes." : जो संकेत प्रोफेसर काल्डर ने दिया है, मै नही समझता कि वित्त मत्री महोदय इतना गम्भीर कदम उठाने का विचार कर रहे है । ऐसा करना भी नही चाहिये । किन्तु इस टैक्स के फलस्वरूप ग्रन्तरिम काल से जो भी कठिनाइयां उत्पन्न होंगी उनका विचार यावश्यक है ।

मुझे यह देख कर सचमुच में खेद हुमा है कि इस टैक्स के झन्तगंत जम्मू भौर काश्मीर को समाविष्ट नही किया गया । कल जो सम्पत्ति कर रखा गया था उसमें जम्मू भौर काश्मीर को झलग नही किया गया था किन्तु इस टैक्स के कार्य क्षेत्र में से जम्मू भौर काश्मीर को निकाल दिया गया है । मैं नही जानता कि किन विशेष कारणों से ऐसा किया गया है । यदि वहा सम्पत्ति कर लग सकता है तो सम्पत्ति के व्यय पर कर क्यो नही लग सकता । मै समझता हूं कि इस बात पर फिर से विचार किया जाना चाहिये । मैं झाबा करता डूं कि प्रबर समिति जम्मू और काश्मीर के सम्बन्ध में कोई झन्दार नहीं करेगी ।

एक मौर महत्वपूर्ण बात, जिसकी ओर मेरे झादरणीय बुजुर्ग पंडित ठाकुर दास मार्गव ने ध्यान दिलाया है भौर विसनी श्री भरूवा ने भी पुष्टि की है, उसकी झोर मै वित्त मंत्री महोदय का घ्यान सींचना चाहता हूं। हिन्दू संयुक्त परिवार की प्रणाली सामाजिक सुरक्षा की सब से अव्छ पढति है जिसे हमने युगों से कसौटी पर कस कर खरा पाथा है। जबतक राज्य प्रत्येक बुढ़े के लिये, प्रत्येक विधवा के बिये, प्रत्येक मपाहिज के लिये, भोजन, बस्त्र, निवास ग्रौर चिकित्सा की व्यवस्था नहीं करता, तब तक सयुक्त हिन्दू परिवार की प्रणाली सामाजिक सूरक्षा पद्धति के रूप में रखी जानी चाहिये । उसे तोड़ने का प्रयत्न नही होना चाहिये। काल प्रवाह के कारण वह टूट रही है इसे मै स्वीकार करता हू । किन्तु उसे बनाने के बजाय, उसे दुढ़ करने के बजाय हम इस प्रकार की ग्रथं नीति का भवलम्बन करे जिससे वह सयुक्त परिवार की प्रणाली बिल्कूल ध्वस्त हो जाये, इससे मै कदापि सहमत नही हुं।

भी भीना ायरण हास (दरमगा) : उपाध्यक्ष महोदय, सविधान के सातवें शिड्यूल की प्रथम सूची में उन विषयों का जिक किया गया है, जिनके बारे में केन्द्रीय सरकार-मर्यात यह सवन----कानुन बना सकती है। उस सुची में व्यय कर का कोई जिक नही है। उस सची में ६७ कमाक द्वारा इस सदन को उन सभी विषयों मे कानून बनाने का भ्रधिकार है जो विषय किसी भी सूची में नही है। इस प्रकार दूसरी झौर तीसरी सुची में भी इसका कोई उल्लेख नहीं है। मै समझता हं कि जिस समय संविधान बनाया जा रहा था, उस समय इसके निर्मातामों के दिमाग में यह बात नही आई कि इतनी जल्दी व्यय कर हिन्दुस्तान की कर-प्रणाली में शामिल किया जायेगा । इस लिये यह कहा जा सकता है कि यह सदन एक विश्वेषा-धिकार का प्रयोग कर रहा है।

[SHRIMATI RENU CHARRAVARTTY in the Chair]

मेरा स्वाल है कि यह विभेयक न केवल कर लगाने के लिये लाया गया है, बल्कि समाज-सूचार भी इसका उद्देश्य है। हमारे देश की जो पूराने जमाने की सामाजिक प्रणाली है, उसमें बहुत तरह के व्यर्थ के खर्च शामिल है, जिन से कोई उत्पादन भी नही होता है और देश को कोई दूसरा फायदा भी नही होता है झौर व्यर्थ में धन बरबाद होता है। इस विधेयक के द्वारा वह अपव्यय----फिजुलसर्ची---बहुत हद तक नियत्रित हो जायेगा । जैसा कि हम सभी जानते है, हमारी कर-प्रणाली ऐसी होनी चाहियं जिस के द्वारा हमारे प्रशासकीय खर्च के लिये भी रुपया जुटे झौर साथ ही साथ व्यक्ति या व्यक्तियों का समूह ऐसे काम करने के लिये रुपया संग्रह करे, जिससे देश की सम्पत्ति बढे भौर देश समद्ध हो । जैसा कि हमारे वित्त मत्री महोदय ने बताया है, इस विधेयक का मुख्य उद्देश्य रुपया सग्रह करना नही है, बल्कि ग्रपव्यय को रोकना है भौर लोगों को इस बात का मौका देना है कि जो उपार्जन बे करने हैं, वे न सिर्फ उसको खर्च कर दे, बाल्क साथ ही बचायें ग्रौर बचा कर देश की सम्पत्ति को बढाये भौर समाज को उन्नत करे। इसलिबे इस सदन में किसी ने इस विधेयक का विरोध नही किया है। जहा तहां मत-भेद प्रकट किये गये है, आशंकाये भौर सदेह प्रकट किथे गये है, लेकिन सभी गे एक स्वर से इस विधेयक का समर्थन किया **ੈ** ।

में समझता हूं कि हम प्रपते देश में जो एक नई प्रौर सुमम्बद कर-प्रगाली जारी कर रहे हूँ, यह विधेयक उस का एक प्रमुख प्रग है। यदि इस को स्वेकृत न किया जाय, ती हमारी कर-प्रणाली एक महत्वपूर्ण कड़ी के बंबित हो जायगी। यह व्यय कर हमारे प्राय-कर, सम्पत्ति कर घौर एस्टेट इ्यूडी के लिये सहायक और पूरक के रूप में सिद्ध होगा। मगर हम व्यय-कर न लगायें, लेकिन माय-कर भीर सुपर टैक्स लगायें, तो देश को न केवल दपयों की कमी हो जावती, बल्कि टैक्स प्रगाली के प्रशासन में बहुत कमजोरियां मा जायेग्री मौर हम भएने देश में एक सुसम्बद्ध भीर सुघरी हुई कर-प्रणाली स्थापित नहीं कर सक्वेंगे । जैसा कि नै ने पहले विषेयक के सम्बध ये कहा था, मै इस का बहुत वागत करतः इं।

जैसा कि सभी माननीय सदस्यों ने कहा है, यह कर एक नई चीज है मौर किसी देश का भनुभव हमारे सामने नही है----भपने देश का तो है ही नही। ऐसी भवस्था में प्रवर समिति को, जिस के सुपूर्द यह विधेयक किया जा रहा है, इस पर दूसरे साधारण विधेयकों की भ्रपेक्षा ज्यादा सम्मोरतापूर्वक विचार करने की ग्रावश्यकता होगं। यह सभी का मनुभव है कि यदि किसी विधेयक मे-----चाहे वह विखेयक मच्छे से भुच्छा हो, उसके उद्देश्य कितने ही ऊंचे क्यों न हो---- शब्द ठीक न हों, उस का डाफ्ट ठीक न हो, या उस में कोई मौर कमियां रह जावें, तो वह नागरिक को बहत खलता है भौर उसका बहत ब्रा प्रभाव पड़ता है। ग्राय-कर हम लयाते है, उस में हमारा उद्देश्य पवित्र होता है, लेकिन यदि उस का प्रशासन ठीक न हो, तो समाज पर बुरा ग्रसर पड़ता है। मुझे उम्मीद है कि प्रवर समिति इन सब बातों पर बड़ो सावधानी से विचार करेगी । इस विवेषक में '.डपेंडेंट' शब्द की यह परिमात्रा की गई है----

(g) "dependant" means-

(i) where the assessee is an individual, a son or daughter wholly or mainly dependant on the assessee for support and maintenance;

(ii) where the assessee is a Hindu undivided family-

- (a) every coparcener other than the karta; and
- (b) any other members of the family who under any law or order or decree of a court is

[अं अंगरायण वास]

entitled to maintenance from the joint family property; मैं नहीं जानता कि जो संयुक्त परिवार नहीं है, उस में वृढ माता पिता की गिनती डिपेडेंट में का जायेगी या नहीं । हिन्दुस्तान मे जैसी हमारे समाज की व्यवस्था है, उसमे माता पिता परिवार का झग है । झगर बे सयुक्त परिवार के सदस्य होंगे तो बे उस में झा सकते है ले बन झगर बे संयुक्त परिवार में न हों नो दायभग के मानने बाने परिवारो में माता पिता को बिपेंडेंट की श्रेणी में झाना चाहिये ऐना मेरा क्ष्याल है ।

अहा तक टैक्स की सीमा का प्रश्न है, धारा ३ के प्रोवाडजो में कहा गया है कि जिनकी ग्रामदनी----टैक्स लगते वाली ग्राम-दनी----साठ हजार रुपयो से कम हेंगी, उनको यह टैक्स नहीं देना पडेगा।

मेरा जहातक ख्याल है इस तरह की मीमा न रखकर केवल यही रखा जाए कि इतना बंसिक खर्चा होना चाहिए जैमा कि प्रोफैसर कालडोर ने कहा है कि खर्चे की ही सीमा इसमे रखी जानी चाहिए। इसके ग्रन्दर, मेरे विचार से ग्रामदर्न। की सीमा रखना ठीक नही है। यहा पर म्राप यह कह सकते है कि २४,००० या ३०,००० जो बेसिक खर्च करेगा उसी को यह कर देना पडेगा। यदि ऐसा किया गया तो मै समझता ह कि अधिक अच्छा होगा । ६०,००० ग्रामदनी की जो स/मा निष्चित की गई है, उसको इसमें में हट। दिया जाना बाहिए झौर खर्च का जो परिमाण है उसका ही जिक रहना चाहिए । lf hrs.

एक चोज की तरफ मौर में मापका भ्यान मार्कावत करना चाहता हू । मैं कोई वकोल नही हू, सेकिन फिर भी इसको मैं म्रापके विचारार्थ उपस्थित करना चाहता डूं। इसके म्रन्दर जो स्थायी प्रापर्टी (सम्पत्ति) का खिक है, उसके म्रन्दर जमीन मी मा जाती

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है या मकालात भी भा जाते है या दूसरी को के भा मा जाती हैं। मेरे स्थाल में मकान के हैं। मरम्मत भौर मेनटिनेस के लिए जो खर्च होगा वह इस खर्च में नही शामिल किया जाएगा। मेरे क्याल में जो बड़े बड़े मकान बनाये जाते है, या बनाये गये है, या बनाये जायेगे, उन मकानात को रिपेयर ग्रीर मेनटिनैस के खर्च का जिक इसके झन्दर रहना चाहिए । अगर एक्वाजिशन और कस्ट्रकशन में यह खर्च ग्राजाये मौर वह कानून को दुष्टि में ठीक हो तब नाठीक है लेकिन अगर ए*स्वीजा*शन भौर कस्ट्र**क्शन** क खर्च में रिपेयर ग्रोर मेनटिनैस क खर्च कानून का दृष्टि से न ग्राये तो इस चांज का इसमे खास तौर से जिक होना चाहिए। मकान जो है या जो बनेग आर जा उनक मेन द-नैस का अर्चा पड़गा उस खर्चे का ''अर्चें'' की परिभाग से एग्जेम्प्ट कर दिया जानाचाहिए।

ग्रब जो मैं कहने जा रहा हू, मैं नही जानता कि वह क्लाज ५ में या क्लाज ६ मे ग्राना है या नही । जिस सामाजिक व्यवस्था में हम रह रहे है उसमें इलैक्शन का खर्च भो एक महत्वपूर्ण खर्चा है। बिजिनेस मे, मै समझना ह, वह नही ग्रा सफना है, यह लर्च पाच माल में हमें एक वार वरना पडता है ग्रीर वह यह एक व्यक्तिगत ज्वर्च है । कानून 🦷 द्वारा निस्न चनाव ने लिये खर्च को एक सीमा निर्धारित कर दी गई है। बहुत से उम्मीदवार कानून वे खिलाफ जा कर भी बहुत ज्यादा खर्च कर देते है। लेकिन जहा तवः कानून के अन्दर रह कर खर्च करने का ताल्लुक है उस पर तो उम्मीदवार को खुट मिलनी चाहिए । कानून में जितना खर्च करने की इजाजत है उतन खर्चे का तो भवश्य खट मिलनी चाहिए, एग्जेम्पशन मिलनी चाहिए। यह एक साधारण खर्च है भौर राष्ट्रीय हित में भी है।

धाज का समाज व्यवस्था मे एक भौर खर्च है जिस की मोर मैं ग्रापका ध्यान विलाना चाहता हूं। उस सर्च को मैं

बेकार समझता हु भौर वह यह खर्चा है जो श्रद्धो इत्यादि पर किया जाता है । माता-पिता की मृत्यु के पश्चात पुत्र यह झपना कर्ताव्य समझते है कि उन के उपलक्ष्य में दान करे, ब्राह्मणो को भोजन कगये। यदि किसों सस्था को वे कूछ रुपया दे दं तो मै समझता ह कि शायद वे धच जायेगे । लकिन जो भोजन बाह्यणो कां कराया जाता है या गरीबो को कराया जाता है, या जात बिरादरी वालो को कराया जाता है, उसमे वार्फ खर्चा हो जाता है। व्यक्तिगत रूप में मैं इसके विलाफ ह लेकिन जब हम विधायको क रूप में खडे हो कर यहा बोलने है तो हम समाज के नियमो के ण्वदम खिलाफ नही जा सकते है। इस नास्ते मै चाहना ह कि श्राद्ध म्रादि पर खर्चे की काई सीमा निञ्चित कर दी जान, चाहिये जिस पर छट दो जा सके । मैं यह नही चाहता कि जितना कोई खर्च करे, उस सब को उसको छट मिल जाय परन्त कोई सीमा यदि निश्चित कर दी जाए तो श्रच्छा रहेगा ।

प्रोफेसर कालडोर नं कई बानो का जिक किया है । एक वाल जिसको सै बहुत भहत्वपूर्ण समझना ह उसका जिक भा यहा करना चाहना हू ग्रोन् वह है मैडिसिस क बारे से, दवाइगा क बार से । इसक साथ ही साथ प्राश्टनिक प्रकाप को होने हैं उनका भी सै जिक करना चाहना हू । प्राश्टतिक प्रकोप क ग्रन्दर बहुत से लोगो के मकान गदि गिर नई। जान तो बिगड ग्रवच्य जाते हैं या उनको भार। क्षति पहुचतः है । तो इन पर तथा दवाइगे पर जो खर्चा हो, उसको छुट भा मँ चाहना हू लोगा का मिलनी चाहिये ।

यदि कोई झादमी किसी मुकदमें मे झाकस्मात फस जाये झौर यदि उसको उस मुकदमे मे जुर्मना हो जार नो वह एर ऐस खर्चा है जिसको रोका नहीं जा सकता है झौर जो जुर्माना होता है वह देना ही पडता है। वह जो जुर्माना होता है जो कि वह घदा भग्ता है, उसकी भी छुट उसको मिलनी बाहिए। यह जुर्माना भ्रदा करना यान करना उसको इच्छ्या पर निर्भर नही कग्ता है बल्कि उसे इसे जबर्दस्ता देना पडना है।

भन्त मे मै इतना ही कहना चाहता ह कि यह एक नया विषय है जिस पर हम कानून बनाने जा रहे हैं। इस प्रकार का कानन भाज तक हमारे देश में नहीं बना है भौर न हीं दूसरे देशों में बना है। इम वास्ते इस पर गम्भीरतापूर्वन विचार किया जाना चाहिए ग्रौर जो माननीय सदस्य प्रवर समिति में लिए गए हैं उनका यह कत्तव्य है कि बे इस कानून को एसा बनाव कि इसमे कोई तृटि शेव न रह जाए और लोगों को बचत करने का प्रोत्माहन मिले तथ। लोग भपना धन उत्पादन कार्यों में लगाये। माथ ही सथ इस कानन को इस तरह से व्यवहार मे लाया जाए कि लोग इसका स्वागत कर और उनको किमं, प्रकार की तकलोफ न हो । इसके साथ ही साथ हमें ग्राशा करनी चाहिये कि इस कानून के द्वारा हमारा ग्राधिक सूधार होने के साथ साथ मामाजिक सुधार भी होगा ।

Shri T. T. Krishnamachari: It seems to be my good fortune, Madam, that I am m a position to repeat what I have said this morning, namely, my gratitude to this House for the uniform support for this measure. All the speakers have supported this measure, and I am particularly grateful to my friend who spoke last for the generous support he gave. I think what he mentioned is important; exclusion of election expenditure is something which has to be noted. Even a man who is not spending anything like Rs. 30,000 would perhaps incur a little expenditure which will take his total expenditure well above Rs. 30,000. I think a safeguard is necessary and we have not thought about it. This is where cumulative thinking helps I am sure the Select Committee will take into account what Shri Shree Narayan Das has said on this matter.

[Shri T. T. Krishnamachari]

So far as funeral expenses and marriage expenses are concerned. I do not know if the Select Committee would consider this matter. Probably they will do so. But, I do think in our country we are spending quite a lot of money on marriages and funerals. If by any chance the restrictions we put on expenditure will help to eliminate the dowry system amongst us, I think it would be a great thing. But a person who spends Rs. 40,000 on a marriage and gives a dowry of Rs. 20,000 to a prospective son-in-law may not mind paying Rs. 5,000 or Rs. 6,000 to the Government as tax. I do feel that my hon. friend, Pandit Thakur Das Bhargava, dislikes the old habits dying out. Even a poor man today spends a lot of money on marriages and funerals and it will a great thing if it can be stopped by putting a restriction on expenditure. So, may be some good might come out of this measure. Quite apart from the fact that the rich people would dislike it, the society itself might favour this measure as something which helps them to reform themselves.

In regard to the other points made, I would like to say this. My hon. friend, Shri Mukerjee, made a number of points. I am very grateful to him for telling me that while he would like to support me, he did not feel equal to it. That is my misfortune. Anyway, I think, some of the suggestions that he made arise out of the fact that he did not hear me properly when I made the opening speech.

He had mentioned about the limiting of the amount of total income at Rs. 60,000 as mentioned in the proviso to clause 3. It is a thing which, I said, should be given up. I also said that the limit of overall expenditure should be Rs. 30,000 plus an addition of Rs. 5,000 for one dependent. His complaint was that the rates of expenditure-tax in the Bill were lower than those suggested by Prof. Kaldor. I think I owe an apology not only to the House, and also to the public, but

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even to Prof. Kaldor, in regard to the various measures that we have introduced. I have not read the report. But that would not be a correct statement if I tell you what I am going to say. I have discussed with him the report. We had five or six meetings and we discussed the whole thing together. He did ask me to indicate what I would like. I said, No, you just write what you like. No Government can give any undertaking to any person who advises that his advice will be accepted in its entirety. He was working as an academician, of course, with some experience of our tax structure. with one realisation which is very firmly based, namely that this tax structure was unsuited for an undeveloped country like India. At any rate, even in the country in which it was started somewhere in 1803, it has ceased to be useful. As he has said, morality in England is supposed to be high. I do not know if it is a fact. But, even there, the bulk of the people who are practically taxed 19 shillings 11 pence in the pound still live very comfortably. Money must be coming from somewhere. That is the basis on which we started off. He did me the courtesy of asking me to mention whether I would like certain points to be stressed. I only told him, we should be free to do what we liked, accept the report or reject it or accept it in part or not at all accept it. He wrote it himself in his own way. Therefore, I cannot completely plead ignorance of what he had in mind. But, the exact form of the report, as I said, I confess I have not read.

For one thing, it is good. Because, if I had read that report, possibly, I should feel guilty every time I departed from that report. My conscience is quite free. I can make changes. Ultimately I do not think any hon. Member who tells me that I have departed from Prof. Kaldor's recommendation will accept my plea when I say, something has gone wrong, Prof. Kaldor recommended it and I put it. You will ask, what about

intelligence, what about your own your responsibility, you are not fit to be a Finance Minister, you cannot judge for yourself. Therefore, with all respect to Prof. Kaldor who had given a considerable amount of thought to our structure and had been extremely helpful to us and to me personally. I was not the Finance Minister then; he did me the courtesy of meeting me a number of times and talking over this particular mattermust say that I take the complete responsibility for whatever proposal I have put forward.

Hon. Members must also realise that Prof. Kaldor felt that our taxes, whether company tax or individul income-tax or sur-tax should not exceed 45 per cent. He suggested seven annas in a rupee. I my capitalist friends am sure often tell me, you accept Prof. Kaldor's report, why don't you accept this? It is easy to tell me that because I have accepted certain recommendations, why not go the whole hog. It will suit them. But, I cannot. After all, we are altering the tax structure to some extent. It is of an experimental character. If the tax yield is bigger, I promise I can make certain changes in certain directions. I will give more and more relief and tighten up in certain directions. May be, we may come to a time when, as Shri H. N. Mukerjee said, our limit may be Rs. 24,000. If we can say that a normal, what we might call a lower

middle class family, spends Rs. 3,000 or 4,000, nobody should spend more than Rs. 24,000. If they spend, they must pay the tax, We may come to that time. But, unluckily, that may not happen in my time. As I have said, we have to learn a lot about the way in which this tax works. That is why I do not think it is worth while making it more rigorous.

The point mentioned by Shri H. N. Mukerjee was, why don't you bring it into operation this year. That is to say, it should apply in regard to the expenditure of last year, 1956-57. For one thing, administratively it is not possible for me to carry it out. I do not say I would like to miss the re-

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venue. Secondly, I think it is very unfair: retrospective taxation unless it be to correct an evil. If, as the hon. Member mentioned, these gifts are going to be of such a character that the whole wealth-tax and expenditure-tax and every other tax will be defeated, we can come with a gifts tax and it may apply to the period when evasion is taking place. That would be right because people are trying to evade a particular tax by some other method of evasion. But, normally, I think, springing a new tax on people on their expenditure last year, when there was no intention, no idea of an expenditure-tax. is not right. Besides, even assuming that it is easy, administratively, it is impossible for me this year to deal with the matter because of the peculiarity of the situation that now exists. The Finance Bill has not yet been passed. I expect it to be passed by the 31st of August. Even the old assessment starts only then. Even they have been held in abeyance, except the collection at source under the old rates. It is not possible to introduce it either administravely or on the basis of equity.

A general criticism was made about the Income-tax administration as being ineffective against the richer taxpayers. To some extent. I plead guilty. I am one of those who have never hidden the fact that a large amount of tax is being evaded. I put it fairly high. That is a point which I had stressed even in my budget speech. That is why I am trying to favour the salariat from whose salary I am collecting every pie of the tax due. People who do not have 8 salary, but get business income or professional income evade taxes. They often happen to be the richer section of the society. It is in order to avoid this evasion, to restrict it, to contract it that we are trying these various taxes, apart from the fact that they have a definite sociological objective also of levelling down wealth. It has a multi-purpose objective. We hope to improve the position.

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[Shri T T, Krishnamachari]

The hon Member suggested deterrent punishments I also feel that the present law as it stands is heavily loaded m favour of the evader. It is loaded in favour of the evader It is we have, I think, more than 500 writ applications in the Allahabad High Court which are more than two years old. The collection in UP is round about Rs 5 crores and the arrears are round about Rs 20 crores That is largely due to the fact of the protection that the law affords to a person who does not respect the law I do not want to single out UP for that reason, because I said it is a low collection area In a low collection area, there is a high rate of arrears I do not say m UP everybody is trying to cheat, but there are people who are quick to take recourse to it, and I think there are enough lawyers to accept a writ petition for which a tax of Rs 20 is paid, and probably the lawyer accepts Rs 20 The position is that we have to change the law

Shri H N Mukerjee said why don't you come before us for a change in the law? I may take him at his word I think deterrent punishments are necessary I saw in the papers the other day of simple imprisonment being given for a person who has committed a very serious offence Well, I do not know why judges thmk of that kind of thing People who have committed serious offences must have heavy deterrent punishment If probably wc can get public opinion to accept the position that a taxevader is a person who ought to be the Government's guest for some time under conditions not very ideal, may be that might probably take away 20 per cent of the evaders And this is my hope that some time we should come before the House asking for powers

Shri Sonavane (Sholapur-Reserved-Sch Castes) The earlier the better

Shri T. T. Krishnamachari: As early as possible, subject to human considerations After all, I have got a terribly overworked machinery. With the addition of these takes, we do hope that over a period of three or four years we shall be able to substantially reduce evasion I am not saying I will eliminate it altogether

Another point that my hon friend Shri Mukerjee mentioned is something with which I completely agree, namely higher emoluments to the income-tax officers The only trouble is the other day in "The Hindu" somebody had written a letter, and he said that the expenditure on the tax-collecting agency has been so much m 1939, so much in 1946 and so much today, while the taxes have not increased proportionately, expenses have gone up Yes It means we are paying more salaries to our people, the cost of living has gone up. but I do feel that particularly up to about Rs 800 or even Rs 1,000 there is justification for quicker promotions, after that it is not necessary What we do is that probably when a person reaches Rs 1,000 he gets a quicker promotion, but the difficult period is when a person starts on Rs 350 Even for IAS the scale is Rs 350-Rs 350-Rs 380-Rs 380 for four years he has to remain at Rs 380 As soon as he gets a job, he marries There are children Once he is posted somewhere, he has to buy a car and take a loan, and all kinds of difficulties come In fact, I had mentioned somewhere I am quite prepared to allow, as far as possible, to the staff who have powers of taxation, quarters so that they will not be under an obligation to the local landlord who must come before them for purposes of assessment Government should provide quarters for these people I am glad Shri Mukerjee agreed with higher emolumeuts

Shri Dasappa (Bangalore). He was thinking of the non-gazetted

Shri T. T. Krishnamachari: Higher emoluments in the income-tax department, I am not saying only nongazetted I am speaking about gazetted staff of the lower category as well who take the responsibility for assessment.

Then I come to my friend Pandit Thakur Das Bhargava I was not here to listen to his spaceh Even if I had been here I could not have understood as he spoke in Hindi One point he mentioned which I will concede namely that we should put in an appropriate provision, similar to section 33A of the Income-tax Act

He had suggested various other changes Naturally all these will be examined Of course, he deplores the provision in regard to Hindu joint families But my trouble is that the Hindu joint family and efficient tax collection do not go together, because that is the biggest waste sluice that we have Under the guise of the Hindu joint family, many things have been done I think it is an unfortunate day for the tax administration of this country when somebody devised this idea of giving a benefit to the Hindu joint family Of course, it is breaking down, it is non-existent, it is going away, but it remains as a corporate entity for purposes of taxation when it suits the assessee Sometimes it is very difficult to get out of the clutches of the income-tax officer He will not recognise you are no longer a member of a Hindu joint family, that also is very difficult So, I think it has its benefits as well as well as its curses, but as a person interested in the future well-being of tax administration, I would say the sooner the Hindu joint family goes the better for this country

Pandi Thakur Das Bhargava. Out of the category of those who are assessed?

Shri T. T. Krishnamachari: I think everybody, even a member of a Hindu joint family has an individual existence today Even in Malabar which is the stronghold of this joint family system where the Tarwad is operating, it now no longer exists The socioeconomic trouble there is that it has gone and there is nothing to replace it. My friends from the Communist Party from Malabar are all younger sons who cannot be Karanavars, that is the trouble They do not have the right of property, it is somebody else who has the right of property and, that is why they are all Communists today

Dr Krishnaswami also said that we must accept the system suggested by Mr Kaldor I know Dr Krishnaswami has a partiality for professorial advice when it suits him

Shri V. P Nayar (Quilon) And also for the Kaldorian approach

Shri T. T. Krishnamachari. We have all got a Kaldorian approach from one point of view or another

He has told me that he has certain difficulties To the extent of my limited knowledge, I have promised to indicate to him Government's views on the subject I think we will have an opportunity of hearing him again in the Select Committee

My friend Shri Sadhan Gupta and I do not unfortunately agree in regard to ultimate ends We agree in regard to the path in which we have to proceed, but the ultimate ends are different That is so It is not unnatural in a country like ours where one system or other of Vedanta has always determined our outlook m life that Shri Sadhan Gupta should think differently At the present moment we want to be accepted as persons who are endeavouring to create a socialist society, but in that process I do not mean that we should completely destroy whatever exists. We believe in rebuilding, he believes

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[Shri T. T. Krishnamachari.]

in destruction, and that is where the difference comes. He has pointed out certain difficulties. Some arise, as I said, from the difference m outlook in regard to ends Some arise because of misconceptions on his part, of not understanding Government's views correctly, but others can be examined and we can see if we can fit them in

Shri Bharucha suggested that we should adopt the Kaldor method of calculating expenditure I do not know if Prof. Kaldor was so keen that his arithmetic should have been adopted After all, the method of tax administration is a thing which has to be left to the administration Principles can be laid down by the professor. Therefore, what he has suggested may be all right from an academic point of view But it would not be possible

For instance, I can mention that I hold certain ideas in regard to land tax I have been speaking about it I have held these views for nearly ten years I have worked on it also I feel that if my advice is accepted by the powers that be, it would produce more revenue and cause less harassment to the small land-owner or at any rate, the man who has not got any surplus to sell

But I find that many Ministers are angry that I have said so Probably, they think that the Union Finance Minister might compel them to change their land tax They probably do not know that the Union Finance Minister has not got the power to do any such thing and that the Union Finance Ministr might also have some academic views. They are no more than academic and my viws have no more validity than Mr. Kaldor's views in this matter

I have more or less completed my tale, and I would again assure my hon, friends that if I have left out anything from the mention that I have made of the various points made by hon. Members, the Select Committee will take cognisance of them. In fact, it shall be our endeavour in in the Central Board of Revenue's Secretariat to put these in a form which the Select Committee can assimilate, so that they can accept such as they like, examine such as they like, or not examine such as they like.

Mr. Chairman: The question is:

"That the Bill to provide for the levy of a tax on expenditure be referred to a Select Committee, consisting of—

Shri Asoke K Sen, Shri H C Heda, Shri Prafulla Chandra. Borooah, Shri R Jagannath Rao, Shri Muhammed Khuda Buksh, Narendrabhai Nathwani, Shri Shri Shivram Rango Rane, Shri Anand Chandra Joshi, Dr G S. Melkote, Shri G S Musafir, Shri G D Somanı, Shrı Radheshyam Ramkumar Morarka, Shri Feroze Gandhi, Shri G D Pande, Shri Tribhuan Narayan Singh, Shri R M Hajarnawis, Shri M R Krishna, Shrimati Tarkeshwari Sinha, Dr Ram Subhag Singh, Shri Nemi Chandra Kasliwal, Shri Saif F B Tyabji, Shri Fatehsinhrao Pratapsinhrao Gaekwad, Shri K Periaswami Gounder, Shri B. R Bhagat, Shri U Srinivasa Malliah, Shri N G Ranga. T. C N Menon, Shri Prabhat Kar, Shri Bimal Comar Ghose, Srinivasa Malliah, Shri N G. Shri Laisram Achaw Singh, Shri R K Khadilkar, Shri M R. Masanı, H H Maharaja Shri Karni Singhji of Bikaner, Dr A. Krishnaswami and the Mover with instructions to report by the 12th August, 1957."

The motion was adopted.

DEMANDS FOR GRANTS RAILWAYS

Mr. Chairman: Now, we shall take up the Demands for Grants relating to the Railways.

Before I proceed further, I have to announce that a large number of cut motions has been received. As has been the practice in this House before, hon Members and leaders of groups may hand over the numbers of their cut motions which they select and which they desire to move, within fifteen minutes, to the Secretary at the Table I shall treat them as having been moved, if the Members in whose names the cut motions stand are present in the House, and the cut motions are otherwise in order

Shri Goray (Poona) What about the cut motions that have been tabled by those who are not present now in the House?

Mr. Chairman. The rule is that the Members has to be present in the House. Otherwise, it cannot be moved If there are certain Members belonging to the hon Member's party, who are not present here now, I would say that if they are present in the House within fifteen minutes, they will be permitted to move the cut motions

Shri T. B. Vittal Rao (Khammam) Can we not submit the list tomorrow?

Mr. Chairman. No within fifteen minutes they have to be moved

Shri T. B. Vittal Rao. We can move them tomorrow within half an hour after the first hour

Mr Chairman The convention has been that the cut motions are generally passed on to the Secretary at the Table withm fifteen minutes But I think some more time can be allowed, since it looks that the House is fairly depleted now, so that certain other Members also can put in their cut motions within the first hour tomorrow

Shri Naushir Bharucha (East Khandesh): May I suggest that in view of the fact that most of the Members contemplated that this matter might

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go on till five o'clock, everybody is taken by surprise, and many hon. Members who may have stayed sway thinking that the next item would be the debate on influenza might be taken by the surprise. If it is possible we might even have the House adjourned till five o' clock, and take up this matter tomorrow

Mr. Chairman: I have already ruled that in view of the fact that the House is fairly depleted now, and, I presume, many hon Members might have thought that this debate would go on till five o' clock, cut motions may be submitted till the first hour after question hour tomorrow

One other question has to be decided by the House, namely the splitting up of the 12 hours allotted for the discussion of the Demands for Grants relating to the Railway Ministry as between the various Demands From the list which is before me, I find that the largest number of cut motions is to Demand No 1 I suggest to the House that of the 12 hours, we may devote 7 hours to Demand No 1 and then groupings may be made of Demands Nos 2 to 19, and five hours may be devoted to them May I know the sense of the House to this suggestion that we may devote 7 hours to Demand No 1 and 5 hours to Demands Nos 2 to 19? I presume there is no objection to this

Shri Naushir Bharucha: May I say that just because the largest number of cut motions has been received with respect to Demand No 1, it does not follow that that particular Demand is so very important that 7 hours should be spent on it, because it is conceivable that many of the cut motions may not be moved at all, in which case, we may speak on one Demand for seven hours, while the other Demands may go by default? May I, therefore, suggest that not more than three hours may be devoted to Demand No 1?

[•]Moved with the recommendation of the President

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Shri Radhelai Vyas (Ujjain): No.

Mr. Chairman: I am unable to accept the position as stated by the hon. Member, because, if I am right, the majority of the cut motions that have been tabled to Demand No. -1 relate'to disapproval of policy; certainly, such matters will be debated on the floor of the House. And it is not right to presume that the other Demands will go by default.

We may divide up the rest of the 5 hours, if hon Members are so disposed, specifically amongst the Demands which the hon Members consider to more important We can even devote 3 or 4 hours to one group of Demands, as we have done in the past. I would like to know whether any hon. Member has any proposal to make in this connection.

Otherwise, we can divide up the remaining 5 hours between Demand Nos. 2 to 19 in the order m which the cut motions have come, and I think we can have 3 hours devoted to Demands 2 to 4 or 5, and 2 hours to Demands Nos 6 to 11, and the rest of the time for the other Demands.

Shri Goray: You may make it 6 hours for the first group, and six hours for the remaining groups

Shri Radhelal Vyas: There are a large number of hon Members who have not moved cut motions, but who would like to speak

Mr. Chairman: Then, I propose that we can allocate 6 hours, with discretion to the Chair to extend it by an hour, if in the course of debate, it is found that there are a large number of Members are desirous of taking part in the same, and then we can adjust the rest of the time accordingly.

Shri T. B. Vittal Rao: If less time is taken on Demand No. 1, the time saved on it can be given to the other Demands.

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Mr. Chairman: Quite so. Now, would the Minister of Railways like to make some preliminary remarks?

The Minister of Railways (Shri Jagjivan Ram): No.

DEMAND NO. 1 (RAILWAY BOARD)

Mr. Chairman: Motion moved:

"That a sum not exceeding Rs 41,70,000 be granted to the President to complete the sum necessary to defray the charges which will come in course of payment during the year ending the 31st day of March, 1958, m respect of Railway Board"

Shri T. B. Vittal Rao: I would like to draw attention to certain grievances of the railway employees m this connection.

Firstly, in regard to the pay-scales of the railwaymen, I would like to say that recently the new deal has been announced under which it is expected that a large number of employees are going to be benefited In the last session, the Minister said, that the number of such persons was going to be much more than what had been stated earlier But subsequently we have had the latest agreement-I do not know the details of it, but I the last two or three days, with the National Federation of Indian Railwaymen

I checked up the figures in regard to the signallers It was stated on 10th February, 1957, that nearly 3,000 signallers were going to be benefited under the new deal

I find that in the whole of the railways there are not more than 3400 signallers and those who are gong to be benefited by this new deal will be only about 1200 or 1500 This was one of the items I found while checking up after the Minister's statement last time However that may be, until and unless service weightage is given to the employees, I am sure it

will not be of any benefit. The Central Pay Commission when it made its recommendations, evolved a for-mula that for every three years of service, an employee should be entitled to an additional increment. Subsequently, there was representation that the number of increments should be more, because the Central Pay Commission also stipulated that there should not be more than three increments for any employee. Then there were more service people who had put in 25 to 30 years of service. They have been complaining that they have not been fairly dealt with. Subsequently, one more increment WAS added to such of those senior people.

Similarly, until and unless in the new deal that the Minister has announced, the service weightage is taken into consideration, the benefit will be much. There cannot be any argument for denying this simple right to the railwaymen because what was stated was that this new deal would cost the railways an additional expenditure of Rs. 1 crore. So if the service protection is given. I do not think it will cost the railways very much. Hence I strongly urge that service weightage should be given to these senior staff so that they may remain contented to some extent.

The next item—I have been always demanding it in this House—is the case for increasing the dearness allowance. The Central Pay Commission recommended that there should be an increase of Rs. 5 for every 20 points increase in the cost of living index. Taking into account, the present cost of living index, there is a reasonable case for an increase in dearness allowance, because when the Commission made its recommendations the index was 280 whereas it is 420 now, and prices are not going to come down.

14.44 hrs.

[MR. DEPUTY SPEAKER in the Chair]

We have been hearing from the Food Minister, the Finance Minister and other Ministers that there is going to be a crash of prices and so forth, but there is no sign of the prices

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coming down, and now they say it will be stabilised at the level. So at least let them implement the Pay Commission's recommendation.

Then I came to the question of the appointment of a Second Pay Commission. The Minister will say that it has to be taken as a whole, but I would urge that the railways being the largest employer should take the lead in this direction, so that a Second Pay Commission will go into the wage structure of the employees and give them 8 fair deal. After the Central Pay Commission's recommendations, there was a Fair Wages Committee report, That Committee, wherein was represented labour, management and even a member of the Railway Board, submitted its report as long ago as 1950. But those principles have not been taken into consideration while exolving the pay structure.

Under the directive principles of the Constitution, the State should undertake legislation for providing for a living wage. Today the railwaymen are getting minimum wage, not even fair wage, far from a living wage.

Therefore, I would very strongly urge that a Second Pay Commission be appointed to go into the wage structure of the railway employees.

Then I come to the important point of developmental works. Recently a traffic survey was undertaken for linking Ramgundam with Nizamabad. The time taken by the Central Railway for submitting its report was nearly 21 years. Several years ago, there was a traffic survey carried out and reported by the ex-NS Railway Administration. That report was only to be modified according to the latest changed condition. But that took nearly 2½ years. I am told that the Railway Board has received that report only last month. This is a very important rail link for Andhra Pradesh. In that State, the railway line ratio compared to other reorganised States is very low; the route mileage in Andhra Pradesh compared to other States is very much less. I am told

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[Shri T. B. Vittal Rao]

this railway link will not be taken up during the Second Plan period because already the Government are contemplating connecting Guna with Ujjain. But I am afraid that unless and until this line is taken up, there will be a transport bottleneck, because the industrial development in the area covered by the line between Kazipet and Ballarshah, which is a distance of 141 miles, has gone far beyond our expectations. Every ten miles there is a big factory; there is a paper mill, a silk factory, coal mines etc. One of the biggest cement factories in the East is coming up in this area. Then there is a huge thermal station.

You will observe that for dealing with the traffic flowing there must be some sort of a rail link from Ramgundam to Nizamabad. So I request that this should be taken up.

Then I come to another rail link for which I would request a survey. That is between Kazipet and Nellore via Macherla. This will open up the hinterland where there has been no railway, for example, in the district of Nalgonda. Also, it will shorten the distance form Hyderabad to Madras by about 120 miles. So the engineering and traffic survey should be taken up simultaneously because at least at distant date we have to take up this line.

Then I come to the question of the policy pursued in the matter of recognition of railway unions. Recently there has been a little change and some unions which were not affiliated to the National Federation of Indian Railwaymen, have been recognised. Taking an objective and realistic view of the unions existing, the difference that exists between the leadership of the National Federation of Indian Vasavada Railwaymen led by Shri and the National Railway Union led by Shri Guruswamy, I do not think that they can come together. We have seen that there have been meetings and agreements entered into or understandings arrived at in the presence of the then Railway Minister and the Labour Minister, that both the Federations should merge and

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there should be elections at the lowest level and democratic elections should be conducted, and wherever there is a dispute the Regional Labour Commissioner or Chief Labour Commissioner, his services could be taken up as arbitrators. But, what we have found in practice is that they have not gone ahead with this. Each one of them thinks that his leadership will be at stake and both of them are unwilling to merge with one another. The fact remains that there is a National Federation of Railwaymen under the lead of Mr. Guruswamy and another National Federation of Railwaymen under the lead of The Shri Vasavada. Netional Federation under the leadership of Shri Guruswamy claims a membership of 2 lakhs and that under the leadership of Shri Vasavada, one lakh and odd. Therefore, to deny recognition to anyone of the Federation is not proper. You are not going to have harmony. There were two federations functioning prior their merger in 1953. to Let the two federations continue. We all wish that there should be only one federation but it has become quite impracticable to go ahead with that idea. The only remedy lies in recognising both the federations. At least, there will be some sort of harmony and industrial peace. Otherwise, I am atraid, the rivalry will go on and the only people who will take advantage of this disunity will be the Railway Board, in turning down the legitimate grievances.

Then, I refer to another matter, the under-utilisation of capacities obtaining in the Railway printing presses. Much is talked about economy. But, here, in the Railway printing presses, though there is lot of unutilised capacity, I do not understand why orders are given to other private presses. In several cases magazines and other things are printed outside. In the Calcutta Press which is a big press, there is also unutilised capacity and we find that the printing of magazines, weekly newsletters etc. are given to other people. In Secunderabad also, there is a Railway printing press. I

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have a little more intimate knowledge of it. I have also submitted a representation to the hos. Minister for which I have not yet got a reply even though 2 to 3 months have elapsed. When the press was under the N S. Railway system, they used to print most of the requirements of the N.S. Railway. But, now, we find that some of the work has been taken over from here to Byculla. In Byculla there is also half work I do not understand why we should spend so much money-to the tune of lakhsby off loading and giving work to the private presses Two or three years ago, we were told that 2 officers have been deputed to go into this question of reorganisation of the Railway printing presses I do not know what report they have submitted, for we have not got a copy of that report or what action has been taken thereon Ι would request the hon Minister to look into this state of affairs obtaining in the Railway printing press and go into the root-cause why some of the work has been entrusted to the private sector

Having said so much about the Railway printing presses, another factor which I want to mention is that though the Railway printing presses are working under the Factory Act, the provisions of the Act are not fully implemented, even in the matter of having a compound or Watch and Ward staff or other things At least some of the basic provisions of the Factory Act should be implemented and these Railway printing presses should be properly protected Otherwise, there would continue to be the losses and thefts which amount to a couple of lakhs of rupees

Then, I come to the acting allowance rules There is a big disparity in these rules as applied to the Railwaymen

Mr. Deputy-Speaker: I hope the hon Member will be able to conclude by 5 o'clock

Shri T. B. Vittal Rao: Yes, I hope to, Sir

We have been removing some of the disparities, for instance, the disparity

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in the matter of granting leave. The disparity between class IV and class III has been removed and the class IV people have been brought on a par with class III In the matter of acting allowance also the rules applicable to classes III should be made applicable to class IV.

There is a peculiar system by which these acting allowances are computed, which does not obtain under the standing orders for private industry For instance, if a person goes on leave for 42 days, then, the person who acts in his place will get acting allowance. It is only when the original leave vacancy is for 42 days or more that gets the acting allowance he But when an employee goes on leave for a month the person acting in his place does not get any acting allowance If the leave is extended by or even fortnight another a month, then he is given acting allowance only for the period the leave is extended because the initial vacancy was not for 42 days or more Even though a person has worked or acted for a total period of more than 42 days, the initial period of 30 days is taken out and he is given acting allowance for the extended period This is a disparity. It is a very simple one which I think the hon Minister will be able to remedy so that there may be fair treatment

About the Railway Board I have to say one thing I have been reading recently about the economy cuts and suggestions for the reductions in various Secretariat I think no other department under the Government of India has expanded to the extent the Railway Board has A few years before there was a hue and cry about the number of Members in the Railway Subsequently, some years Board ago, the then Railway Minister Shri Gopalswamy Ayyangar reduced it by one Later in the year 1954, we saw a statement made by the then Railway Minister increasing the number by another 2 Members Now, we come to a Railway Board with Additional Members I do not mind increasing the number of Members But. before doing that, have they worked

[Shri T. B. Vittal Rao]

sut the workload for each, have they made a proper job analysis?

We have got five full-fiedged railway board members and about five or seven additional members. This enlargement of the Railway Board should be thoroughly examined I am not aware of any additional work in the sense that the mileage has not increased. Though the volume of traffic has increased, the total railway tract is only 36,000 miles 88 against 42,000 miles in the undivided India Then we had only four members as against the present ten or more. So, I strongly urge upon the Minister to see whether some economy could not be made

17 hrs,

Mr. Deputy-Speaker We will continue this discussion tomorrow So far I have received notice from one hon Member that he intends to move his cut motion No 56 It will be deemed to have been moved subject to its being otherwise admissible

Disabilities of Railway Staff

Shri Frank Anthony (Nominated— Anglo-Indians) I beg to move

'That the demand under the head Railway Board be reduced to Rs 100'

INFLUENZA EPIDEMIC

Shri Sadhan Gupta (Calcutta— East) Sir, I am raising this discussion as something more than a post mortem on the last influenza epidemic It is important as a post mortem and I am not under-stating that aspect of the matter, I shall deal with the post mortem aspects m some detail As I shall presently show, my aim is something more to emphasise that aspect and to examine what has been done and what has not been done

Mr. Deputy-Speaker: If the hon Member does not mind, I have to say a few words. It is one hour's discussion He would like to listen from the Minister in detail an explanation on what he has to say. There are rather iverly members who have expressed desire to speak on this subject. I shall not be able to accommodate all of them but even if we could give a chance to five of them, perhaps they may require five minutes.

The Minister of Health (Shri Karmarker): I should not like to take more than fifteen minutes

Shri Sadhan Gupta: Fifteen minutes will be quite sufficient for me and I think I will conclude within that time

As I said we shall examine how and why this epidemic had broken out and whether everything was done. It is necessary to remember the devastating toll that this epidemic has taken When I refer to the devastating toll, I did not obviously mean the mortality rates because, fortunately, it has been small But, apart from mortality, there has been certam aspects in the epidemic which are undoubtedly alarming

First of all it has enveloped a large part of the country—north, south, east and west and it has raged with virulence practically in all parts of the country What is more, it has affected a very huge population Wehave a sort of a pamphlet which seeks to give us certain statistics of the number of deaths that have taken place as a result of this epidemic

But, Sir, it is difficult to be convinced that the statistics, at least as far as the number of cases is concerned, are very accurate Take the case of West Bengal of which I have some experience It is said that the number of cases there was about 72,700 I cannot believe this figure to be correct, because m Calcutta, where a population of about five million live, I have made quite widespread enquiries and found that in every part the disease has raged. It has raged in basties which are very heavily populated, it has raged m refugee colonies which are also very heavily populated, it has raged in middleclass household

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and even in the comparatively fashionable areas. What is more? From enquiries I have hardly been able to detect a household where this epidemic has not broken out in Calcutta. As a matter of fact, in most of the houses the involvement has been total, almost everyone in each household has been affected. Under those circumstances, I should think that in Calcutta itself the incidence must have been much more than 72,000, let alone the whole of West Bengal.

As a matter of fact, the discrepancy in mortality between the other States and West Bengal would suggest that there is something wrong with the statistics. In Madras, out of an incidence of 5 lakhs only 59 were dead whereas in West Bengal we are told that out of 72,000 or so 211 people Hhis huge mortality and the died. low ratio of mortality and the Bengal at least the statistics are grosssuggests that in the case of West ly inaccurate.

It is quite understandable how it has become inaccurate because I know in Calcutta very few cases have been reported to the authorities. The authorities hardly issued any directions to medical practitioners to report cases when they come across any such cases and, of course, many patients did not go to medical practitioners at all, they suffered and recovered in the natural process.

This experience must have been there in other States also. Therefore, the figure of 16 lakhs is hardly likely to be correct as far as the country is concerned. Not only was a huge population involved but, from the point of view of the country and from the point of view of the public as a whole what is more important is that the normal life was dislocated in many places. Educational institutions were closed for more than their normal period, and trade, commerce and Government · departments like the Post and Telegraphs Department have been dislocated in many instances.

In view of this great dislocation, in view of this suffering caused to the

population, the question. naturally arises as to whether everything was done to prevent the spread of this. epidemic in this country. It is very, difficult to be satisfied that everything was done. Obviously, this. disease must have been imported from foreign countries, must have been introduced by travellers who had arrivfrom foreign countries. ed from countries where it first of all. became an epidemic. It is common knowledge that in this country it was. introduced from Singapore and Malaya.

A long catalogue has been given of measures taken to prevent the introduction of this epidemic, how people were isolated in Madras, how whole ship-loads of passengers were isolated and so on. But I cannot helpthinking that the quarantine arrangements were not very satisfactory. Even in spite of attempted isolation. there must have been some leakage in the affected population who must. have got free, escaped isolation and spread infection in our country.

Otherwise, if every possible case was isolated, I do not see how the disease came to be introduced in this. country. In spite of a long catalogue I do not find that any passenger of any ship in Calcutta or Bombay was isolated or quarantined. It is just a statement that in every sea and airport, passengers were quarantined and. isolated. In Bombay, Calcutta and Madras, this disease must have been introduced primarily by passengers travelling by ship, may be a few by air; I do not know how their isolation proceeded. 1 raise this aspect, as I. said, not as a post mortem but because of the fact that there is an apprehension of a second wave. As a matter of fact, in Poona a second: wave have already broken; it is the habit of the epidemic to break out again. That is the scientific opinion. Therefore, in the light of the failures that have taken place, we must be more careful in future. If this epidemic comes to us in future from foreign countries, quarantine measures must be very strictly observed and enforced

[Shri Sadhan Gupta]

and isolation must be as complete as possible, if possible, it should be 100 per cent. complete.

Then, prophylactic measures must be taken on a mass scale. In the pamphlet circulated to us, we find a rather dismal statement that it will not be possible to inoculate people on a mass scale and the inoculation will be confined to key personnel. I am not against moculating key personnal. For instance, I do not want our army to be all down with influenza in one day and jeopardise our defence But mass moculation must be kept m view It is no use saying that it is impossible and leaving it at that T understand vaccines have been manufactured in other countries and we had advanced quite a long way to manufacture a vaccine for the purpose of preventing this disease I want to know what is the difficulty in manufacturing vaccine on a large scale In the United Kingdom or the United States or in Australia, I understand it is being found feasible to manufacture this vaccine on a large scale. If we have any difficulties in manufacturing this vaccine on a large scale, let us try to gather the scientific knowledge from those countries, so that we can also manufacture or at least obtain vaccine in quantities sufficient for mass inoculation Let us get into touch with the scientists in Australia or U K or the World Health Organisation or whichever other country or organisation is working at manufacturing this vaccine

Apart from vaccine the possibility of other modes of inoculation should also be actively investigated and utilised For instance, the other day there was an article in a newspaper by a doctor m a Calcutta hospital who said that very encouraging results had been obtained by transfusing blood of newly recovered patients into the blood of patients. He has said that even cases of very high fever have been seen to subside within a matter of an hour or so, after transfusion of a certain quantity of blood from a newly recovered patient. It is worth trying how this method works; it is worth investigating It is no use saying that it will be impossible to inoculate on a mass scale and that we will confine it only to the personnel. Besides inoculation, other measures should be investigated. For instance. it may be that the use of certain kinds of disinfectants through mouth wash, etc, may yield results I am not a scientist myself, still less a medical man So, I cannot vouch for the efficacy of any such disinfectants But, this should be investigated, and if found suitable, if found effective, this should be recommended By that we may prevent There may be some kinds of food some fruits which may be protective against influenza. It is said that certain citrus fruits give some protection I do not know whether it is right or wrong But, it is very widely believed that lemons, for instance, would give some protection All these things should be investigated These things should not be left to the realm of conjecture We should be fully prepared to meet the future recrudescence of this epidemic Let us remember that the recrudescence that has taken place in Japan 15 a much worse epidemic as far as mortality is concerned, than the previous one We hope something of this kind will not happen. If it happens, no one will forgive the Government's saying that it is impossible to perform mass inoculation and therefore we shall be content with inoculating key personnel alone

Mr Deputy-Speaker Some hon Members are even now sending in their requests for permission to speak I am reading rule 195 for their benefit Previous intimation ought to have been given if they wanted to participate in this discussion Even those who have given previous intimation, perhaps, all of them, would not be accommodated, because the number is large eleven I will try to accommodate as many as possible

Nayar Shrt ٧. **P**. (Quilon): Mr. Deputy Speaker, I am very much disappointed with the note which the hon. Minister has given us. I appreciate and I understand his personal anxiety. But, after having read the note, I am convinced that the officials of his Ministry have been sitting smug about this influenza epidemic. There is no reason why this epidemic should have . been allowed to have the toll it has taken. You find in the report that. even as early as the winter of 1956-57, the epidemic was known to be raging - in some parts of Japan and other countries. As we know, from these places, there is constant communication with India. Knowing as every one that influenza is a very easily communicable disease, and could be prevented also by proper steps at the proper time, there was no excuse for the Ministry to have allowed quarantine measures being taken very late and also to have arranged only for very defective controls. I am very glad that our workers have been able to isolate the particular strain of virus which has caused this. But, that is not all.

We know that India had to deal with this problem in a completely different way. Geographically, we are in a position very near to the focal centre of the present epidemic. Historically also we had reason to be more concerned about the epidemic because, going through the chapter on influenza in the Encyclopaedia Britanica, I find that in India it had taken the maximum toll when the epidemic was raging in a worldwide scale in 1918. You will be surprised to know that in the 1918 wave of influenza. about 124 million Indians were killed. I was not born then: I do not know this by personal experience. The Encyclopaedia says so. We know there are certain conditions in which the epidemic can spread more easily in India. I think the department ought to have been very vigilant about it.

In this report you find that only 511 people died and about 16 lakhs of people have had the attack. We know that hardly ten per cent. of our people are covered by allopathic treatment. Where has this figure come from? In almost every village, city and town hundreds of thousands of people were suffering from influenza I do not dispute the figures. As reported, probably they were correct. But influenza by itself is not a killer. We wanted to know what were the causes of death, because in the wake of influenza it can also lead to other killing diseases. One such is pneumonia. It can also be a communicable disease. There is no mention of the causes of death, nor is there any mention of any post mortem examination of those who died of influenza.

We understand that very serious complications can happen to pregnant women affected by influenza. That means the whole of the next generation will be affected. Some such technical information also should have been given. We are not school boys to be given only statistics. I know the hon. Minister carries with him his vast experience in the matter of statistics, but unfortunately influenza does not form the subject matter of the Commerce Ministry and it had to be treated in a different way. And official press notes do not stop the multiplication of the virus as we all know. I am sorry that the epidemic is due in a very large measure to the neglect in taking proper measures at the proper time.

We are told that the next wave is expected any moment. Nobody can tell us now what the mortality in the next wave will be. It may be less or it may be more, but even today we are not sure whether all the steps have been taken.

It has been a very good time for the medical practitioners, especially the private practitioners, because in the case of influenza almost every known drug has been used. I know cases where penicillin has been indiscruminately used. Sulphadiazine and even tetracyclon have been given to

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Influenza Spidemic

[Shri V. P. Nayar]

Maybe they are good in children. preventing secondary complications. Even that is understandable, but if you look at any of these papers you will find proprietary dues like Anacin. Aspro, Codopyrin and Saridon being advertised as specific cure for infiuenza. Fortunately I did not get an attack, and I hope I will not get one also, but these have been advertised as specific cures and what have Government done about it. Do they not know that none of these proprietary drugs will prevent an attack of influenza?

17.27 hrs.

[MR SPEAKER in the Chair]

They have been allowed to be sold to the tune of several crores of rupees, and Government has done nothing about it And the papers have given very panicky reports All of us realise it is not a killer by itself, still one gains the impression by reading the papers that India is m the grip of a very mortal epidemic and hundreds of persons were dying.

I am glad the hon Minister in the note has expressed his gratefulness for the co-operation which public organisations gave, but no effort had been made to enable public bodies to cooperate in this programme. At least I did not get any information about it. And if you continue your programmes of control like this, I am sorry to say that....

Mr. Speaker: The hon. Member should conclude now.

Shri V. P. Nayar: One minute, Sir I will not refer to the particular passage referred to by comrade Sadhan Gupta. What is the meaning of preparing vaccine in a small quantity and giving it only to key persons. Who are the key persons? Some 1,000 or 2,000 units of the vaccine will be produced and the report says that the vaccine will be judiciously employed for the protection of key personnel in

the first instance, and that the subject is receiving the attention of experts. What is it that receives attention? Isit the judicious application? Who are the key persons? Are they the VIPs or the VVIPs? Are we to discriminate in the matter of the epidemic? I certainly appreciate that certain sections. of our people like the Hospital Staff, army, police etc., have to be kept freeof this attack. I want the hon. Minis- . ter to consider ways and means of developing immuniy among our masses by providing ample quantities of this vaccine. I am not a technical man either, but some ways and means will have to be found to see that this attack is no repeated with the virulence which we have had because in this Plan, unnecessarily, we are losing several hundred millions of man-hours on account of influenza striking down a person.

I have talked to the hon. Minister, and I know his personal anxiety and great sympathy with those who have had the attack. I want him to see that his department takes all the necessary steps, and there is no smugness at all in the matter of dealing with this epidemic Unless we are in time, and we take time by the forelock, I am afraid we shall have to repent for what we have done.

With these words, I support my hon. friend Shri Sadhan Gupta

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Shri D. S. Raju: (Rajahmundry); I would like to make a few observations on this epidemic of influenza which has flown to us actually from East Asia, and burst upon us like an atomic bomb, and taken the lives of about five hundred people and disabled, as far as statistics go, about twenty lakhs of people. Perhaps, these figures may not be quite accurate; perhaps, the number of disabled persons might be much more, for in a country like ours, statistics are not easily available. Even granting that the figure is much more, what difference would it make? It has taken enough toll of the lives

of the people, and it has inflicted enough suffering So, we need not bother very much about the figures

Now, the ship which was supposed to have brought some patients from Singapore actually arrived in Madras on the 18th May, 1957 And all the possible accepted precautions are supposed to have been taken But within a few days the epidemic seems to have spread to Calcutta, Delhi and Bombay So, I wonder whether cutting contacts with infected cases is the only means of prevention. It is - true that contacts are a possible source of infection, particularly con tacts with the infected cases But how has it been possible for the epidemic to spread from Madras to Delhi or to Bombay in such a short tume? I would like this matter to be further investigated

Another observation that I would like to make is that this epidemic has inflicted the maximum tool on the densely populated areas, that is most of the cities, most of the industrial areas and other places where there is a lot of overcrowding have been afflicted And one could easily see that most of the villages have escaped This is an important factor that we have got to bear in mind, because as we are rapidly industrialising a large number of places the population is likely to get congregated at a few places So it would become a serious problem for us We have got to provide all sorts of facilities for all those people who are gathered within these industrial centres

The average density of population in India is about 300 people per square mile From this, you can easily understand what should be the density in an industrial areas, certainly, the figure would be much more When we have to combat future epidemics this is a factor which we have got to remember

We understand that a vaccine is being prepared for combating this

epidemic It takes a few weeks to prepare the vaccine, but by the time the vaccine is prepared, the epidemic would have subsided Probably the new vaccme which is prepared is not actually useful I wonder how it is possible to mass inoculate After all, influenza is a mild disease. It is not a killer So many drastic remedies are not actually necessary Though in some cases anti-biotics have been used and have proved useful, nobody has found out a specific Of course, anacın, penicillin, streptomycin have been used They do eliminate pain for the time being

But this is, after all, a disease which lasts for three or four days In the majority of cases, it is very mild also though it has proved fatal in a few cases But those cases are found to be suffering from other complicated diseases also Those who were underfed, those who were elderly and those who were depleted otherwise have also succumbed to the disease

So actually influenza is the precipitating cause, it is not the actual cause of death

There is also another factor This virus may change its strain Then how is it possible to prepare a vaccine which could be useful for combating future epidemics? I personally feel that it is not possible Even as it is, we have had a lot of trouble for preparing BCG vaccme Still no conclusion has been arrived at in regard to that also So if we prepare a vaccine, it may be doubtful whether it will be useful in preventing the disease it will have a lot of complications It may not be completely useful

Dr. Melkote (Raichur) I think it would be a good proposition if we considered this disease from various aspects—the nature of the disease itself, the objective that the health authorities should keep before them, the curative aspect of it, the preventive aspects and incidentally the research and other aspects that go with it

[Dr. Melkote]

If we look at it from this point of view, it should be borne in mind that this disease is essentially an air-borne disease Men on earth and also the beasts have got to live with air as an essential factor We cannot go into the stratosphere, because if we do so, there will be no air to breathe unless we carry air with us which in turn would be infected Therefore, I personally feel that isolation m the real sense is impossible m this world so far as influenza is concerned

It is stated in the pamphlet that the men from Singapore reached Madras on the 16th and on the 17th there was an epidemic of this disease raging in Madras and Calcutta That in the course of 24 hours it should have spread to Madras a. well as to Calcutta (where no boat had reached till then) should make it clear that the spread is very rapid and that rapidity can only be through the air

Bearing this aspect in mind, in combating epidemics of this nature whether it is influenza or others of this type. I want to draw the attention of the Ministry to one vital thing, that people of all strata of society rich or poor, get affected and, therefore, the objective of the Ministry should be to provide medicine, to all irrespective of the capacity of the pocket of the sufferer If this is not borne in mind, it will mean that people who have got money to afford would get more attention and people with no money will suffer and try to get out of it as best as they can

I note from the pamphlet that the Ministry have taken adequote measures to supply the necessary medicmes to all parts of India Whether this has been sufficient or not in the given situation is a different question altogether But I find that they did keep the objective before them very clearly

So far as the curative aspect 15 concerned, so far as I am aware, there 15 no drug on earth yet discovered by scientific men which can cure this disease. Complications may be attended to Various drugs may be lauded as a curative Incidentally, one of our friends mentioned that Aspro and other things are being advertised in the market as a cure That, however, brings more forcefully to the attention of this House that the sooner we enact the Drugs Act and enforce it the better it will be for all as such kinds of advertisements which dupe the public will not be resorted to after such enactment

Mr Speaker: It has been advertised by the Colombo Radio

Shri V. P. Nayar. In the papers. also

Dr. Melkote: Yes, in some papers also It is, therefore, necessary that the Health Ministry should pay sufficient attention to that aspect of the matter and see that the public do not waste money unnecessarily But when it is widespread and so many people get afflicted all of a sudden, the technical and other personnel are inadequate to meet the situation I hardly think and I personally feel that no nation can afford to immediately mobilise such a large force as to be able to attend to every one

It is a curious thing to note that in. the note presented to us it is mentioned that people suffering from influenza are being isolated but in spite of it there is a spread of the disease Who are the people that could be isolated is the main point Possibly those people that come through the air or by ships from distant shores The intention may be to prevent influenza affected people from coming into contact with others since the nature of the malaise is such that there are various strains of it Possibly, one strain may be isolated but another may cause the spread Towards that aspect the Health Ministry seems also to have paid some attention But, I do not think that any such measures will be adequate to meet every situation It, therefore, means that we should anticipate another round, maybe from Japan, maybe from

another country and be prepared to face that

In that connection, the amount of vaccine that is being prepared will hardly meet the situation. To meet the demands of the whole world, nay infection of India itself, which has 36 or 38 crores of people, to manufacture all that and keep it going for an indefinite period anticipating infection to break out, is another big factor which, I do not know, whether any Government would be able to face even with the best of intentions. The keeping quality of the vaccine is the main matter. We may manufacture all the quantity that is necessary in anticipation, but whether the vaccine itself would stand the period for which it is manufactured and then be useful later is one of the important questions which members of the public have to appreciate before they could criticise the Government on this matter.

The last point is this. I said in the beginning itself that the chief thing is to attend to the poor. Medicines, there are none Every one, allopath, homoeopath, ayurvedic or unani practitioner places before the patient some drug and calls it a sure remedy. The public naturally feel that they should take it. Whether they take a sulphanamide or any other drug, they think it is good because it costs something. The gullible public are no doubt paying out of their pockets. This is what is happening and it is not to this aspect that I wish mainly to stress before the Ministry. There are several families which get infected simultaneously and many of them are poor. They have not even the wherewitnal to purchase the medicine, much less the gruel and other things they need at that time. Whether the public at large could not be mobilised to prepare the gruel, to take medicines to their houses, to give them the attention that is necessary, to attend to the complications that may arise, these aspects of the question, are very important and need to be attended to.

Lastly, so far as the preventive measure is concerned, may I request the Health Ministry to bear in mind

that there is not only one type of virus or one strain of the virus. Theremay be many strains and accordingly the nature of the infection that will come into the country vary. These are large problems to be borne in mind. But, as I said before, it is a very difficult question for anybody to tackle as things stand today. How best it could be tackled is still a point, which, I believe, is being considered by the medical men all the world over. But from what I could see, I should congratulate the Health Minister for taking energetic measures for combating this disease.

Dr. Sushila Nayar (Jhansi): I am grateful for giving me the time. Iwould not have had the courage to appeal to you, not having given my name earlier and I appreciate your kindness in calling upon me to say a few words. So far as this problem is concerned, there are two ways or two aspects to be considered.

Mr. Speaker: The hon. Member may come to the Minister's seat.

Dr. Sushila Nayar: The two aspects are: whether something could have been done to prevent it and whether something can still be done to prevent a recrudescence of another wave, I would respectfully suggest to the hon. Members in the opposition benches, who threw some suggestions to this effect, that to the best of my knowledge, scientifically, it is not possible. If it was possible, we would not have had an epidemic of influenza from time to time. The simple reason is this. Influenza is not due to one specific virus. There are a number of strains and viruses which come into prominence from time to time. Therefore, it is not possible for anyone to take preventive measures to stop an epidemic.

However, I would say that, generally speaking, in one epidemic, it is onevirus or one strain of the virus which spreads from one country to another and so on. So, there is no reason for us to think that we shall have wave after wave of influenza in this country due to one strain and then due to-

[Dr. Sushila Nayar]

another. Theoretically, it is possible for a country to have a large mass of vaccine prepared against a particular strain which is causing epidemic and give prophylactics to its people. But that does not last for any length of time. Therefore, it is questionable whether, with the limited resources in men and material in our country, it would have been wise for us to spend all that in preparing a vaccine for a large number of cases covering millions of people, particularly when that vaccine is going to give immunity for a very short time and also when it is not of a very grave or severe nature.

The second point which is of greater importance is the management -of the epidemic when it takes place and is taking place. I would like to congratulate the Health Ministry for some of the measures that they have taken but I would also like to say that some more measures could have been taken and should be taken even at this stage For instance, in Delhi, a very good job was done Schools and cinema houses were closed, immediately steps were taken to open emergency hospitals in various parts of the city. But that is not what took place in all the States I have just now returned from my constituency, Jhansı, where I also had a present of influenza for myself T know that conditions are very bad "There are whole families lymg sick and there is nobody to give them even water. Nobody has taken steps to see that there are emergency beds, emergency measures are taken and something is done to take care of the people This is so in many parts of India to the best of my knowledge and from what I have heard

That brings us to a very vital question. Health is a State subject. What control has the Central Government on those States? How can the Central Government make them take all these elementary measures which are very necessary, which can go a very long way to give relief to the people? It is for the health services of those States to do the needful. The Central Government can supply all drugs. The Central Government can give them general directions and overall guidance, but the actual administration of these relief measures has to be organised by the States concerned.

The thing that I think has been lacking is an attempt on the part of the authorities to mobilise the medical profession as a whole I have heard from the official side complaints that the doctors have not co-operated. On the other hand, I have heard very genuine complaints from the doctors that nobody has approached them. I know during the war there was a General called General Jolly who made a profession of it and became a very great expert in it. He called conferences almost every week, every fortright He met all the prominent leaders m the medical profession and tried to take them into confidence, tried to make them partners in organising medical relief for the country We can only organise things in this country if we can stimulate enthusiasm, mobilise the good sense in our people, and there is plenty of it I am sure We have not done that. We have, somehow or other, been thinking and acting in terms of watertight compartments. The official side wanted the people to go and offer their co-operation. It is for us to go and ask the people for their cooperation, to mobilise their goodwill, to make use of what they can offer to us I am not only referring to fully trained allopathic doctors, I am also referring to vaidyas and hakims as has been pointed out by several hon. Members m this House.

There is no specific cure, but there is a good deal that can be done to mitigate the suffering. In that even the vaidyas and hakims, and also other people like nurses and widwives can help They could be mobilised to give as much of nursing, as much of relief and avoidance of suffering as possible

Ohe more point, Sir, and I will be dong. That is with regard to these

Influenza Epidemic

advertusements I entirely agree with the hon. Members opposite, that there is great need to put some control on the licences for advertisements of drugs. The radio-not our radio but the Ceylon Radio, and I suppose we cannot do much about it-has been just going on indiscriminately advertising all kinds of cures for influenza Our own newspapers have been doing it. It is not the first time that advertisements appear in our papers in the same of medicine The advertisements that appear in our papers in the name of medicine are just deplorable, they are a menace to the health of this country I think it is time, taking advantage of the opportunity offered by this epidemic, which fortunately has been mild and has not led to fatalities as the earlier epidemics, that we should take care of the two points that I have mentioned

Let us find out and organise ourselves to mobilise the public opinion, to mobilise the medical profession and all kinds of available sources which can help us in an emergency, and even outside of an emergency for organising medical relief m this country Secondly, let us do something to curb this menace of advertisements on drugs which cheat innocent people of hard earned money which they can ill-afford to spend on very often useless and sometimes even harmful medicines

Mr. Speaker: If some more members are to be allowed, I am afraid the House will have to sit for some time beyond 6 Is the House willing?

Some Hon. Members. Yes

Mr. Speaker. I will try to give opportunities to all the States one after another Mr Vyas told me that the contagion is spreading to his State also Mr Vyas

भी राचे साम भ्याम (उज्जैन) चच्चक्ष महोदय, झापने जो मुझे झपने विचार प्रकट ६ रने का झबसर दिया उसके लिए मै आपका झनुगृहोत हू। यहा पर झभी जैसा कि बतलाया गया है सब से पहले मद्रास में

यह बोमारी झाई झौर वहा से झागे देख के दूसरे भागों में फैली । मैं समझता हं कि यह बीमारी हवाई जहाज से भाई होगी सभी पहले मद्रास में फिर बम्बई में, कलकले में भौर दिल्ली मादि नगरो में फैली मौर इन बडे शहरों में आने के बाद उसने ग्रन्थ भावा में भौर खोटे खोटे नगरों में फैलना भारम्भ कर दिया है। इस समय यह बीमारी मध्यप्रदेश में भाफी फैल चुकी है। यहा जो माकड दिये गये है उनके मनुसार बहा पर केवल एनुफ्लुएजा के ५००० केस हुए हैं जब कि १० तारीखें को जब मैं वहा पहुंचा तो मुझे मालूम हुआ कि इससे कही प्रविक लोग इस बीमारी के वहा पर शिकार हुए है। स्वय मेरे घर में जिसमे ८,१० झादमी थे सब बीमार हो चुके ये। उज्जैन के विभिन्न मुहल्लो मे मैने जाकर देखा कि काफी ग्गापक रूप में यह बीमारी फैल चुकी है भौर उज्जैन में कई हजार ग्रादमी इस बीमारी के शिकार थे। घर के घर बीमार पडे थे भौर कोई उनको पानी देने वाला न भी था। जब मैं डिस्टिक्ट मेडिकल म्राफिसर से मिला तो मुझे मालूम हुआ कि उनको इसकी जानकारी नहीं है कि शहर में कितने लोग बीमार हैं। उनको तो प्रस्पताल में प्राने वाले लोगो की बाबत ही जानकारी थी, जब कि ऐसे लोगो की तादाद काफी थी जो कि अस्पताल नडी गये। जो झाकडे दिये गये है वे बास्तव में सही नहीं है और कही अधिक लोग वहा पर इस बोमारी के शिकार हुए हैं । उसी रोज मेरे पास देहातों से पत्र धाये कि देहातों के भीतर यह बीमारी व्यापक रूप में फैल गई है । मैने उसी वक्त डिस्टिक्ट मैडिकल माफिसर को इसकी बाबत चिटठी भेजी। उन्होने केवल १०० घादमियो के वास्ते दवा की गोलिया भेजी जो कि बहत ही नाकाफी थी क्योकि मध्यप्रदेश में इस महीने के प्रथम सप्ताह में यह बीमारी काफी फैंस मुकी थी। ग्राज भावस्यकता इस बात की है कि चुकि वैक्सीन जितनी चाहिए उत्तनी तैयार नही हो सकती है इसलिए केवल

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[बी राषे लाल ग्यास]

एकोपेची पर ही निर्मर न रहा जाव भौर हमारे देश में जो आयुर्वेद पदति हैं और जो कि पूरी भौर मुकस्मिल है उसका लाभ उठाया बाग । बैद्य गाव गांव में मौजूद है भीर भायुर्वेद में इस बीमारी के लिए बहुत भग्मी दबाएं मौजूद हैं भौर में बाहता हं कि चायुर्वेद दवामों का भी प्रयोग किया जाय क्योंकि एलोपैथी दवा जितनी बाहिए हम गांवों में पहुचा नहीं पाते है। केन्द्रीय सरकार को चाहिए कि भायुर्वेद वबाएं जो कि भयप्ति मौत्रा मे देश मे हर अगह मिल सकती है और वैद्य लोग भी काफ़ी तादाद में गावों में होते है, वैद्यों की सलाह लेनी पाहिए भौर वैद्यो से सलाह करके पटवारियो, स्कूल मास्टरो मौर सरकारी कर्मचारियों के पास इसकी जानकारी करा देनी चाहिए कि मगर सारे देश में यह बीमारी फैस जाय भीर हो सकता है कि मग्नेची दवा जितनी चाहिए सुलभ न हो सके तो उस झालत में भाय्वेंद में ऐसी कौन सी दवाई है जो कि उस बोमारी में दी जा सकती है। इस तरह की जानकारी होने से लोग देहातों में जहा अक्सर अग्रेजी दवाए वक्त पर झौर जरूरत मुताबिक नहीं पहुच पाती है आयंर्वेद दवा का इस्तेमाल करके लाभ उठा सकेंगे।

इसके ग्रतिरिक्त मै ने उज्जैन मे देखा कि वहाँ सफाई की ग्रोर जितना ध्यान प्राधकारियो का जाना चाहिए था उतना नहीं गया । प्राधकारियो का ध्यान सफाई बनाये रखने की भोर विशेष रूप से बिलाना चाहिये क्योकि अगर सफाई नही रहती है तो यह बोमारी फल.न का ज्यादा डर बना रहता है भौर भगर अभी मे इस ग्रोर ध्यान नहीं दिया गया तो मुझे भय है कि हमें मयंकर स्थिति का सामना करना पढ मकता है ग्रीर ऐसी स्थिति हमारे सामने पैदा हो सकती है कि जिसका सभालना मुश्किल हो सकता है।

सन् १९१८ में, श्रीमान्, जब यह बीमारी हमारे देश में फैली, यह काला बुखार, भौर

जिसके कि कारण लोग अभी भी घडरावे इए हैं क्योंकि मिनिस्टर महोदय ने प्रकोत्तर के समय कहा था कि एनफ्लुएंजा की देश में दूसरी बेव भाने का सतरा मौजद है। उस समय भी पहले इसका माइल्ड घटक हुआ था, मामूली रूप में शुरू हुई थी घौर खत्म श्वी हो गई लेकिन झक्तुबर के महीने में फिर यह बीमारी भाई भीर उसने उस समय क़रीब १ करोड़ या डेढ़ करोड़ लोगों को मृत्य के मुंह में ढकेल दिया । प्रभी तो फ़िलहाल उसका मय नहीं है लेकिन एनफ्लुएंजा बेव जापान में चल रही है झौर झब के उसके साब डिस्सेंटरी है और इस सेकेंड वेव की बाबत सोगों में एक डर समाया हुया है कि धगर . वह हमारे देश में था गई तो क्या होगा लोगों में जगह जगह गावो में इसको लेकर बडी चर्चा हो रही है। उज्जैन में मैं ने देखा कि जो वैद्य और डाक्टर थे वह भी बिमार हो गये थे लोगो का इलाज करते करते । चाहगा कि वैद्यों भीर डाक्टरों को इस बात का प्रीक शन लेना चाहिए कि वे बीमार न पडे क्यों। के उनके बीमार पड़ जाने से लोगो का इलाज रुक जायगा, इसके लिए जो बैक्सीन तैयार हो पहले उन्ही को दे देना चाहिए ताकि यह ठीक रह कर इलाज कर सके और खुद बीमार न पड जाय। मेरा सुझाव यह है कि इस बीमारी के माय्वेंदिक इलाज की जानकारी देश भर में करादी जाय ताकि बहुजो सेकेंड देव म्राफ एनफनुएजा माने का खतरा है उसका सामना करने के लिने ग्रावश्यक मात्रा में देश भर में जगह जगह पर आयु बैंदिक दबाबें भोर अन्नेजो दवाये जुटाई जा शके मौर हमें उस की तरह की स्थिति का सामना न करना पड जैसे कि सन् १९१८ में ठमें इस बीमारी के वक्त करना पडा था कि लोगो को समय पर पर्याप्त मात्रा में दवा सुलभ नही हो सकी थी। माज भी दवायें सूलम नही है जब मैने इसकी बाबत डिस्ट्रिक्ट मेडिकल माफ़िसर से बात की गौर मैने कहा कि ग्रयर देखे की खरूर ह

हो तो हम लोग चन्दा करें तो उन्होंने कहा कि मैसा तो है लेकिन बाखार में दवा उपलब्ध नहीं है। साप भोपाल जा रहे हैं तो वहां हेल्ब मिनिस्टर को कहिये । मैंबे बह इनफ़ारमेशन उनको पास झौन कर दी । कहने का तात्पर्य यह है कि झाज भी हमारे बहां दवायें नहीं मिल रही है भीर हमारे मच्य प्रदेश में यह बीमारी गोबों में फैल गयी है, सलिये इस मार विशेष ध्यान दियाँ जाना चाहिये भौर जैसे भी हो। दवा का समुचित प्रबन्ध करना चाहिये और अप्रेजी दवा य कि जरूरत के मुनाबिक नही मिल पाती इसलिये मैने सुझाव दिया है कि भाव-बैदिक पढति का सहारा लेना चाहिये झौर बैद्धों का भी सहयोग लिया जाना चाहिये ग्योकि भाषुत्रैदिक दबाये भारत के हर एक गाव भौर कस्बे में सुलभ है।

मण्य प्रदेश में जहा इसका प्रकोप हो रहा है में चाहता हूं कि केन्द्रीय सरकार को उसकी बाबत नियमित रूप से जानकारी मिलती उहना चाहि कि बहा पर कैसी>हालत है म्रोर प्रति सप्ताह बहा को न्पिर्ट भारत सरकार के पास म्राती रहनी चाहिये ताकि सेंद्रेल गवनमटजो कुछ कर सकती है, बह करे।

Mr. Speaker: I will now call Bombay Shri Joachim Alva

Shri Joachim Alva (Kanara) I am from Mysore.

The hon Minister is aware that in the Mysore State, in Sorab in the Shimoga district, a peculiar fever has broken out and the Government of India has sent out researchers especially foreigners to know what kind of fever it is I want to ask whether this fever which has broken out in the Sorab taluk of the Shimoga district and which has claimed many deaths, has any connection with the influenza epidemic and whether there is any chance of its spreading out to other places because it is a very fatal disease which has come out from "ionkeys, as we are told. I want to know what measures are taken by the Government of India in addition to those already taken by the Mysore Government to control this kind of fever which was raging m the Shimoga district and whether the measures taken in combating influenza are the same as those that have been taken in combating the disease in Shimoga district.

Two speakers from both sides, the hon, Lady Member and my friend Shri V. P Nayar have spoken about the ramp of advertisements both through the radio and newspapers regarding medicines. What measures has the Ministry of Health taken in regard to these disgusting advertisements. Right today, in the Hindustan Times, half a page has been taken for Aspro advertisement. Without meaning any kind of disrespect to any journal, I must say that advertising has reached disgusting proportions, both by real pharmaceuical firms, by bogus pharmaceutical firms and by pseudo pharmaceutical firms I want to know whether the Ministry has drawn up a list of these firms so that they may be blacklisted if they are advertising in our land Let us be very prompt about it. If they are resorting to advertising ouside, let us blacklist them and see that Government does not give them any patronage or help or aid in carrying on their activities in this land.

Next, it pairs me to bring this matter before the House. I want to ask the hon. Minister whether he has visited any leper asylum after he became Minister

Mr. Speaker: What has leprosy got to do with influenza?

Shri Joachim Alva: I am coming to the point A person who visits a leper asylum 15 not afraid of anything else in the world I have myself gone to a leper asylum; I was shocked to see things there and I ran away. The contagion in a leper asylum is not so much from nearness of the patient, but from the touch of the patient, I

[Shri Joachim Alva]

was shocked to see photographs of the hon Minister, the doctors and the officials of the Ministry going into hospitals with cloth covering their faces. It is highly demoralising in the sense that these measures should be available to the meanest man in the land The hon Member Dr Sushila Nayar said that there were families of patients where drinking water was not forthcoming If the top men in the Ministry go about seeing patients with cloth in their mouths, the morale cannot be kept as high In combating this disease, the lowest man m the public should also know that he is also protected similarly I think that the hon Minister should go about hospitals uncovered m the mouth in the sense that he must not show panic in the face of the disease and if the disease came upon him or upon the officials or upon any one else, they were as much immune or protected as anybody else That is all I wanted to say

Mr. Speaker I suppose enough has been said The hon Minister

Shrimati Ila Palchoudhuri (Nabadwip) May I have a chance?

Mr. Speaker Bengal had a chance

18 hrs.

Shri Karmarkar: I am grateful to hon Members who have raised this question on the floor of the House and to you for having given priority to it, because we in the Health Ministry are naturally interested that Members of this House as well as the public outside should know all that is worth while knowing, they should be given an opportunity to offer all suggestions that could be of use. I must say that much that is useful has been said on the floor of the House, though as relat ed to the intensity of the epidemic that has unfortunately come over us during the last two months, the discussions have been more sobre than could normally be expected Iam happy that there has been no sense of panic so far as this discussion in the House is concerned.

I am also happy that no attempt has been made artificially to raise what might be called difficulties in the way of those who are engaged in fighting what is at present a fairly tame disease but what might still become in the ultimate future, if apprehensions unfortunately prove to be true, something more serious

In dealing with this debate, I propose firstly to deal with the points that have been made by hon Members and finally to allow myself a few general observations

I frankly confess to myself that I was rather disappointed with the observations made by the esteemed colleague, the initiator of the debate I always expect something very solid from him, and I must say that what has come from him, on his occasion is not much that has been useful to us or to combat the disease

Firstly he said something which was obvious Now, we never said that the figures given here are the absolute figures The figures that are given here are the figures that we have received from the States, and the States have sent the figures which they have in turn received from various authorities The authorities compiled the figures that came to their agencies, doctors and the like, and therefore we were careful enough to say not because we anticipated this comment in this House, that the statement showed cases and deaths from influenza recorded in the various States I suppose in view of this my friend Shri Sadhan Gupta will easily concede to me that we have not made any claim more than what is absolutely correct Certainly it is very obvious It does not need anybody to tell us that the number must be larger, because many did not report It was so very obvious that we did not think it fit to include it in a serious publication like this

The second point made by my friend Shri Sadhan Gupta was that there has been great dislocation. I entirely agree, and that is the greater reason why we should exercise greater care in view of the suffering that has been there, that is still going on in some States and that is likely to come

The only point, in fact, that I feel called upon to answer is his point that sufficient quarantine arrangements were not made. I am afraid that he has not had the time to have even this brief document read Otherwise, he would not have made that statement. We have exactly pointed out that the first two ships that came in Madras harbour were guarantined, and it was not a technical quarantine We got the ships, at some little expense I suppose to the public exchequer, quarantined outside the harbour 34 miles away from the harbour for full five days, and we did this also at some rısk The medical personnel that went from Madras public health authorities were about 100, 30 doctors and 70 nurses They went at midnight, ran some risk, and in fact, ten came back with influenza that could not be helped But that is the sense of urgency with which we acted regarding quarantine I suppose so far as it was humanly possible-I do not claim any superhuman efforts, we could do only what was possible-we alerted all the State authorities and I am quite sure in my own mind that they have done the best that was possible so far as quarantine arrangements were concerned 'There was absolutely no laxity, and if I were to be reliably told that there was laxity we shall take notice and brmg it to the notice of the State Governments So far as we have been able to find out, the State Governments have done the best in the matter

 the measures possible, and I need hardly assure this House that the State Governments as also the Government of India are busy taking all measures that are possible with the resources at their disposal

Regarding particular measures suggested by my hon friend, namely transfusion of blood, the question is whether a newly cured patient of influenza would be prepared to give blood The second question is that even if some were prepared to give blood, transfusion is a process which requires careful handling In any case, if that is the method which should be followed, I am quite sure that that particular method will be followed by the medical authorities in whose charge the patients are

Then, my hon friend mentioned about lemons That was a very feasible suggestion I really wish that all of us, that is, we here assembled as representatives, should also do our best to take such measures as might possibly prevent the disease

Here I might content myself with the observation that experience has shown that in spite of the fact that influenza has come into the country as a whole, and it has got to all the other cities also, normally it has had a heavier toll in the more congested localities, showing obviously that public health measures by way of public sanitation etc are very urgently required, especially in view of any impending disaster, and none of the States and public bodies should relax their efforts so far as public hygiene is concerned

But I think personal hygiene also plays a large part I am told and in fact, everyone has been proferring advice,—and a large number of letters from vaids are coming in the papers these days, with unsolicited advice ranging from the efficacy of their medicines, which they have invented, and which they are asking Government to purchase m as large a quantity as possible, to all necessary measures to be taken,—that anything from the prescription of a medicine

[Shri Karmarkar]

to the practice of vogasans has been prescribed as a remedy against influenza. That is a very healthy thing That shows how serious people are about combating this disease

In any case, measures of public hygiene-and so far as individuals are concerned, personal hygiene-w.ll certainly act against any ailment that might come in the form of another wave, another wave is not likely, I do not say, and I do not want to frighten the House that it is likely, and I do wish and I do hope that looking to the vigour of the measures which our public health authorities have shown, influenza may not be tempted to come to the shores of India again, however, that is another matter But still our measures have not to be relaxed (Interruption)

Since Shri V P Nayar has interrupted, I should like to deal with him now I am very happy that since yesterday he has learnt much more than what I thought he had learnt yesterday I thought he would return again to radioactivity I am very happy he has been disillusioned about it between yesterday and today, because he did not refer to it today He was very furious about it yesterday I am very happy to learn that today he almost appears to agree that we are not as yet definite about it, and, therefore, he has not raised that point

Mr. Speaker: He started the quarantine one and a half months ago

Shri V P. Nayar: He wants me to be quarantined now

Shri Karmarkar: From one of the observations he made, I found that he are made humself much more converiant with the first epidemic which arose in 1918, because the Encyclopaedia Britannica had long paragraphs about it, and, therefore, he had precious little to say about this little epidemic. Shri V. P. Nayar: I said only one sentence.

Influenza Epidemic

Shri Karmarkar: All that he has been able to say m regard to the present epidemic is the complaint about the advertisements Now, there are lots of advertisements about wonder cures and the like, but not every advertisement could be the subject matter for punishment There are advertisements, and advertisements.

Take, for instance, the advertisements regarding soap The picture of the face as it looked before washing, and the face as it looked after washing might appear to be objectionable to my hon friend, but it cannot come within the purview of the law Anything that comes within the purview of the law is normally taken care of If there are any cases which have escaped the notice of the authorities, I should be really very happy if they are pointed out to us, and we shall be very particular to take measures against the offenders

Mr Speaker. Is there a specific for it, apart from the change of face? So far as the disease is concerned, many people may be tricked into purchasing all these medicines

Shri V. P. Nayar Under the Drugs and Magical Remedies (Prohibition of Advertisements) Act, can Government not take action?

Shri Karmarkar: I shall have a talk with my hon friend for half an hour on that, because this is a technical subject

What is a cure for headache is advertised as also a cure for influenza. One of the things that we get in influenza is temperature. There are other things—that is another matter So the normal medicine is prescribed. But the things prescribed to bring down the temperature is also the same thing prescribed for alleviating headache. Someone may advertise the drug and say that it is useful for stopping headache. He says that in these days of influenza, it is useful It is partly true. It is not true so far as the remedy against the whole range of influenza is concerned; it is true so far as headache is concerned.

So it is necessary to examine the thing. I am prepared to spend any amount of time with my hon, filend, about whom I am not sure whether he has studied the law on the subject But I shall study the law myself, and if there is any real case, I should like to take serious notice of it.

There is my colleague, Dr Raju, who spoke. He pointed out rightly that this has occurred in the densely populated areas. He also pointed out something which was new that I learnt. We know about the anticholera vaccine We know how it acts as a prophylactic.

But the thing about this virus is that it is isolated in the first instance from the blood samples of the patient Then vaccine is prepared from that It is useful against that particular type of virus prevailing at that particular moment As was rightly observed, it takes some time to manufacture this vaccine.

One is not quite sure about this virus They say—I have not been able to understand it fully what exactly it means—that here is mutation in the virus itself. It appears that in the course of travelling, it gets mutated. Maybe that the next influenza may show a virus which has undergone mutation

Then as against that, if there is to be a sure preventive remedy, a vaccine has to be prepared from the blood samples of the patient

But still there is a rationale about it. There are types of influenza closely related. In case there is an epidemic at a particular place at a particular moment, then it is possible to try to prevent the incidence in that particular area by using the vaccine which is effective in a closely related ailment. Dr. Melkote referred to the difficulty of preservation. So all these difficulties are there.

What we said about the key personnel-my hon. friend wanted to know whether it was VIPs; VIPs are very important personnel but key personnel need not be very important personnel-what we meant by key personnel obviously were those medical men who attended to the patients Naturally we must immumze them. We tried to import some vaccine for this particular strain of influenza from foreign countries. We found that the cost price would be 6 shillings per dose I do not know how our poor people could afford to purchase it and how much of it, and how much of public money would have to be invested for it. So, as was rightly observed, the vaccine that is to be manufacutred can be really useful only for the key personnel and for certain selected sections of the population

As for the others, we think of preventing the epidemic from spreading and when it comes, of giving the best creatment possible

Mr. Speaker: What is the cost here for it?

Shri Karmarkar: If the import duty is off, it may come to about 8 or 9 shillings per dose taking freight etc --I am not sure of it. It may be Rs 10 per dose

Dr. Melkote rightly observed that there are many strains. So it is very difficult to say anything about the future. We do not exactly know what the future may bring.

My hon friend, Dr Sushila Nayar, referred to co-operation I am vary unhappy that she had not been here when the epidemic was at its worst; otherwise, she would have saved herself some of the observations she made In fact, whether it was Delhi or other States, as a student of public affairs, I could say that there was one remarkable phenomenon about this epidemic and the way in which the

[Shri Karmarkar]

Government and the people participated to combat it. You, Sir being in daily touch with the public, know how little there has been of squaling or complaints or grievances about the measures taken. That may be taken as an indication—a modest indication --- of the type of relationship that existed between the people and the authorities. I am not saying this m a flattering mood. Whether it has been Madras or Bombay or anywhere else, it is my duty to say through this forum that I deeply appreciate the very strong and efficient measures adopted by the people and the autho rities to combat this disease. I should also think it my duty to add that it has almost been a great pleasure for the authorities to work because there has been an immense measure of popular co-operation from organisations of all political shades of public opinion, from individuals and from people who have had to wait in queues for even wo hours at a stretch for medicines. It is a phencmenon which we should not fail to take notice of and it is certainly that measure of co-operation from the people that served as an urge for them to come forward without any fear to combat this

Mr. Speaker: She only referred to the matter of co-operation from medical practitioners.

Shri Karmarkar: You have rightly reminded me It only compels me to make a rather unpleasant observation In fact, we never received any complaint from anywhere that there was not such co-operation from medical practitioners, as it might have been from some other place

Dr. Sushila Nayar: It was in short the crux of my complaint.

Shri Karmarkar: I do not know We did not go from house to house In fact, every party, the Bharat Sewak Samaj, the Congress, the Jana Sangh, the Communist Party, every

one co-operated with us. We made a common appeal. We did not go to every doctor's house. I think they co-operated. The municipal authorities made appeals; there were many noble members of the medical profession who came out voluntarily to help (Interruption). They even sacrificed their private practice and participated in this common effort. They sacrificed a lot. I did not refer to it; but one blacksheep should not condemn the whole group. I should also say that many people from the private medical profession did respond to the call. If there are any isolated instances where they did not co-operate, it may be that they thought the services to their own clients was much better than service elsewhere. Maybe something else tempted them and human temptations could not always be resisted and we have to make some allowances for human failings

My friend, Shri Vyas emphasised very greatly on ayurvedic remedies. We have not discriminated either in Delhi or elsewhe between allopathy and ayurved In fact, it was a pleasure to see allopathic arrangements. ayurvedic arrangements, homoeopathic arrangements and unani arrangements all side bv side practised and I am guite sure that all dispersed without any quarrel at the end of the day and I was very happy to see that patients were given attention

Shri Eadhelal Vyas: My point was that the Government should make an attempt to publicise these ayurvedic medicines or other medicines which can be readily available in villages also so that people can make use of them.

Shri Karmarkar: This is being carried on as a long-term measure at our Jamnagar Institute. We are not sure as to whether Ayurveda has got a specific for this We are carrying on experiments and we shall discuss about that later on. But let me tell my hon friend that we, the Government of India are not in any manner altergic to Ayurveda We like relief from whatever quarter it comes

Then, my friend, Shri Joachim Alva, as usual-he will pardon me for saying that-was a little irrelevant He will pardon me for it because he went on to ask a question for which he was bound to get a disappointing answer As it was a personal question I am making a personal remark In such matters, I may tell my hon friend that I have no fear for risk of life so far as I am concerned It gives a pleasure to me to go wherever I get an invitation It has been a pleasure to invite a Leper Asylum whenever an invitation has been made to me Ι have always thought it my duty to do so, to go to hospitals and so on and so forth Even before I became the Health Minister I have visited at least 5 Leper Asylums I have not hesitated to go there However, I did not shake hands with the patients there because the doctors asked me to keep at a respectful distance from the patients as they did and they prevented me from shaking hands Ι have always taken pleasure in doing so I think it must also be a pleasure for people like him It gives some pleasure to the patients also because they feel happier

Shri Joachim Alva. The man who goes to a Leprosy Asylum should not be afraid to go to the hospitals to see cases of influenza but uncovered on the mouth

Shri Karmarkar I think my hon friend is making a point about the cover that was used when I went to see the patients Naturally. 0117 medical advisers were anxious that ın the Health any case Minister should be healthy so that he should be able to do service It is better to put it on in highly infected areas but I never expected friends belonging to the tribe of my hon friend would immediately put it out in the Press the next morning. One good that it does was that it gives protection against influenza infection. I thought that my hon friend would have complimented me for that because people seeing the Minister going like that into the infected areas would be tempted to emulate and do likewise But that is neither here nor there

Shri Narasimhan (Krishnagiri)[•] Apart from giving protection to the man wearing the mask, it also prevents the spread of infection He protects himself and he also protects the others from his own infection

Shri Karmarkar: My hon friend has really given a very strong justification for what I did

श्वी विभूति विश्व (बगहा) में यह जानना चाहता या कि स्वास्थ्य मत्री ने विभिन्न राज्यो को कितनी दवाें दी है मौर 4ितना पैसा दिया है। यहा पर यह नहीं मेन्शन किया गया।

भी करमरकर जिस वक्त ग्रापने यह सवाल किया उस वक्त में इसके बारे में ही कहने जा रहा था ।

I was just on that pomt I am sure that the House realises that there is a sense of division of labour We m the Centre come in as a co-ordinating authority The States are almost wholly responsible for whatever measures taken I do not say that it is a feather in our cap. It is not a subject on which one should try to have laurels It is a duty I do not think any officer or any Ministry or any State Government which has done its business in this matter wants laurels It is a duty that has been rendered The best reward is the popular appreciation That is the end of the story

Immediately when we sensed on the 9th May, that it was likely that influenza may enter India, from that time onwards, I may say that the House would not charge me with want

[Shri Karmarkar]

of alertness. We have always been ready. In so far as the State Governments are concerned, it is possible that some of the State Governments or the public health authorities with the best of goodwill or because of their belief that that particular city was very healthy normally and would be immune to influenza or perhaps for other reasons may have shown some laxity here and there But, by and large, I must say that the State Governments have not spared their finances We have not spared any In fact, if the State Governments had asked for succour from us. I am quite sure that the Finance Minister would have spared some funds, even m the tight financial position

In the majority of cases, as far as the public health authorities are concerned, I am happy to say that nothing was charged from them I have seen the work done in Delhi myself, I have heard about Madras and Bombay and other places Efficient measures were taken

All possible preventive measures will be taken but nothing can stop influenza entering in the future if the neighbouring country is affected Tt is a very easily communicable disease If a person stands within a few yards of an infected person, within a few seconds he may get it I am not able to assure the House that another unfortunate wave will not come and that we shall be able to prevent it That is beyond our capacity and beyond anything that anyone can do But. when it comes the ways to combat it are fairly simple. First, public health measures. Secondly, to keep ourselves aloof from possible infection and to close all public meeting placescinemas, schools, etc.

There was a way which was observed in some of the States. As soon as you sense infection in a particular town, whether the people want it or not, spread the population round about the town If there is a population of

about 50,000, spread about 10,000 in five places. There you publicly announce that there is medicine for any patient who comes there. The real reason of it is this. The out-patients who are suffering from mild influenza do not create any problem for us That is not our problem: they suffer for two or three days, they take some medicine and get better. Really serious cases also come along with mild cases As soon as you know that there is a really serious case, take that case in, have sufficient hospital accommodation and treat it there. That is the surest way of combating this disease.

I am quite sure the House will appreciate when I say that, that which has been done has been by and large fairly satisfactory I have been closely observing all the reports I have also had talks with the people concerned. I do not think I am making an exaggerated claim when I say that what needs to be done has been done to a very great extent If there has been any remissness, we should like to have the co-operation of the House Every Member of this House represents a particular area or at least half a district I think each one can do a lot by way of inviting attention where there is 100m for grievance and by way of inviting the co-operation of the people where such co-operation is precious.

Sir, I have taken a long time of the House, but I must again reiterate my sense of appreciation, whether it be the officers in my Ministry, the Ministry with which it is my privilege to serve, or the State or public health authorities I should like to pay a tribute to all the organisations who sent their different views I would also like to pay a tribute to the people in general because it is the people in general that always shape the things that are to come. There has been no sense of panic, and I am quite sure if a second wave comes-if it does not come well and good-the people in the country will be mentally prepared to combat it, to brave it and get through. भी विस्ति विषय : सैमै जो प्रक्त पूा वाकि किन कन स्टेटो की कितनी दवा दी गई है प्रीर कितना पैसा दिया गया है, उसका कोई जवाब नहीं दिया गया ।

भी करमरकर मैंमै ऐसा कहा कि हम से किसी स्टन पैसा नही मागा है। हर स्टेट मे यह हम्राकि जिसी दवा वहां के लोग चाहते वे वह सुद उन्होने ग्रपने पैसे से सरीद ली ।

Mr. Speaker: He knows English and, therefore, he must have followed what you said.

18.28 hrs.

The Lok Sabha then adjourned till Eleven of the Clock on Thursday, the 18th July, 1957.

DAILY DIGEST

[Wednesday, 17th July, 1,57]

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| 82. School of Stenography | . 3823-24 |
| 83. Minerals in Salem District | . 3824-28 |
| PAPERS LAID ON THE TAB | LE |

PAPERS LAID ON THE TABLE

The following papers were laid on the Table : and on the Table :
(1) A copy of the Coal Bearing Areas (Acquisition and Development) Rules, 1957, under sub-section (3) of Section 27 of the Coal Bearing Areas (Acquisition and Development) Act, 1957, published in the Notification No. S.R.O. 2042, dated the 12th June, 1957.
(2) A copy of each of the section of the section

(2) A copy of each of the following statements show-ing the action taken by

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the Government on various assurances, promises and undertakings given by Ministers during the various sessions shown against each

- (i) First Statement First Session, 1957 of Second Lok Sabha
- (11) Supplementary Statement No II Fifteenth Session, 1957 of First Lok Sabha
- (iii) Supplementary
 - Statement No. XVIII
 - Twelfth Session, 1956 of First Lok Sabha
 - (3) A copy of each of the ten Notifications, under sub-section (2) of Section 3 of the All India Services Act, 1951
 - (4) A copy of each of the eight Notifications, under sub-section (2) of Section 3 of the All India Services Ăct, 1951
 - (5) A copy of each of the three Notifications, under sub-section (3) of Section 169 of the Representation of the People act, 1951, making certain further amendments to the Re-presentation of the People (Conduct of Elections and Election Petitions) Rules, 1956
 - (6) A copy of the Notifica-tion No S R O 140, dated the 10th January, 1957, under sub-section (3) of section 28 of the Representation of the People Act, 1950, making certain further amend-ments to the Representation of the People (Pre-paration of Electoral Rolls) Rules, 1956
 - (7) A copy of the Notifica-tion No S R O 1985, dated the 13th June, 1957 under sub-section (3) of section 28 of the Repre-sentation of the People Act, 1950, making certain further amendments to further amendments to the Representation of the People (Preparation of Electoral Rolls), Rules, 1956
 - (8) A copy of the Notifica-tion No S R O 1993A, dated the 18th June, 1957,

- together with an erratum dated the 16th July, 1957 under sub-section (3) of section 169 of the Re-presentation of the People Act, 1951, making certain further amendments to the Representation of the People (Conduct of Elections and Election Peti-tions) Rules, 1956
- (9) A copy of the two Notifications under sub-section
 (4) of Section 43-B of the Sea Customs Act, 1878
- MINUTES OF ESTIMATES COMMITTEE LAID ON THE TABLE
 - Minutes (Vol 6, Nos 1---3) were laid on the Table
- REPORT OF COMMITTEE ON PRIVATE MEMBERS' BILLS AND RESOLUTIONS

First Report was presented

- STATEMENT BY MINISTER 3829 The Minister of State in the Ministry of Home Affairs (Shri Datar) made a statement correcting the reply given to a supplementary
- BILLS REFERRED TO SELECT 3829-3936 COMMITTEES

on Starred Question No 552 on the 29th May, 1957

- (1) Further discussion on the motion to refer the Wealth-Tax Bill, 1957 to a Joint Committee was concluded and the motion was adopted
- (2) The Minister of Finance moved that the Expenditure-Tax Bill, 1957, be referred to a Select Com-mittee The motion was adopted

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- Demand for Grant relating to the Railways was discussed The discussion was not concluded
- DISCUSSION REINFLUENZA 3947-86 EPIDEMIC
 - Shri Sadhan Gupta raised a discussion on the Influenza

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3829

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epidemic in the country. The Minister of Health (Shri Karmarkar) replied to the Debate.

AGENDA FOR THURSDAY, 187H JULY, 1957-Further discussion on the Demand for Grant No. 1 in respect of Railways.