

*Rule 377*

[श्री वृद्धि चन्द्र जैन]

करने के कारण पानी का स्तर दिनों दिन गिर रहा है और ऐसा प्रतीत होता है कि ये नल-कूप 15 वर्ष से 30 वर्ष तक भी नहीं चल सकेंगे और उनका पानी बिल्कुल समाप्त हो जाएगा। ऐसी स्थिति में भविष्य में इन थार के सीमावर्ती रेगिस्तानी क्षेत्रों में जहां वर्षा बहुत कम होती है, पीने के पानी का संकट और बढ़ जाएगा और बढ़ी हुई आबादी को उन क्षेत्रों से हटाने का प्रश्न खड़ा हो जाएगा।

इन रेगिस्तानी क्षेत्रों में पानी का स्थाई हल राजस्थान नहर द्वारा ही हो सकता है।

अतः निवेदन है कि राजस्थान सरकार केन्द्रीय सरकार के सहयोग से राजस्थान नहर द्वारा रेगिस्तानी बाड़मेर, जैसलमेर और जोधपुर जिलों में महत्वपूर्ण नगरों एवं ग्रामों में पानी पहुंचाने की तुरन्त योजना बनाकर उक्त समस्या का स्थायी हल करने में सक्रिय सहयोग दे।

(vii) Inclusion of research on betel leaves in the 20-Point Programme and providing the needy betel leaf cultivators with interest free loans

प्रो० अजित कुमार मेहता (समस्तीपुर) : उपाध्यक्ष महोदय, बिहार के 33 जिलों में से 23 जिलों में पान की खेती होती है। नाजन्दा, नवादा, औरंगाबाद एवं गया में 1 हजार एकड़ में मगही पान उगाये जाते हैं और शेष 19 जिलों में विभिन्न किस्मों के पान जैसे— बंगला, बंगरा, कपूरी, साँची आदि की खेती 6890 एकड़ भूमि में होती है। अतः कुल 7890 एकड़ में लगभग साढ़े नौ लाख व्यक्ति पान की खेती से जीविका अर्जित करते हैं।

हर दृष्टि से पान-कृषक सीमान्त किसान हैं। एक परिवार तीन डेसीमल से लेकर एक एकड़ भूमि पर शोधकार्य न होने से पुरानी रीति से ही राम-भरोसे खेती कर अपना गुजारा करता है। गत तीन वर्षों से पान में ग्लेश का प्रकोप होना आरम्भ हो गया है। गत वर्ष तो मगही पान बिल्कुल नष्ट हो गया। अन्य फसलों की तरह पान की दवा और खाद की जानकारी के अभाव में पान-कृषक खेती को रोग से बचाने में असमर्थ हैं। इस शीत लहरी से बिहार में यदि दक्षिण भारत से पान नहीं आता तो पान का दर्शन भी दुर्लभ हो जाता।

अतः मैं सरकार से मांग करता हूँ कि :

1. पान-कृषकों को राहत एवं पान की खेती के विकास—इसे बीस सूत्री कार्यक्रम में सम्मिलित कर मदद की जाय तथा पुनः खेती करने के लिये जरूरत मन्द परिवार को उसकी क्षमता और भूमि पर कब्जे के आधार पर कम से कम दो हजार और अधिकतम 20 हजार रुपये का सूद रहित ऋण दिया जाय।
2. पान की खेती के काम में आने वाले खर और बाँस जो जंगलों से उपलब्ध होते हैं, उसे पान-कृषकों को उनके संगठनों के माध्यम से रियायती दर मुहैया किया जाय।
3. बिहार में राजेन्द्र कृषि विश्व विद्यालय पूसा में पान पर शोध एवं अनुसंधान आरम्भ कराया जाय।

12.32 hrs.

FINANCE BILL, 1983—Contd

MR. DEPUTY-SPEAKER : We shall now take up General Discussion

on the Finance Bill. The time allotted was 11 hours. We have already exhausted 9 hours and 7 minutes. The balance time left is 1 hour and 53 minutes. The discussion shall be over by 2-30 p.m. or so. The Minister will reply to the General Discussion on Finance Bill at 2-45 p.m.

Shri Vajpayee.

श्री अटल बिहारी वाजपेयी (नई दिल्ली) : उपाध्यक्ष महोदय, मेरा वित्त विधेयक पर बोलने का इरादा नहीं था, लेकिन इस चर्चा के दौरान कुछ ऐसी बातें आई हैं जिनका मैं उल्लेख करना आवश्यक समझता हूँ। उस दिन सत्तारूढ़ पक्ष के एक सदस्य भाषण कर रहे थे। उन्होंने प्रतिपक्ष पर कटाक्ष करते हुए कहा था—मैं उन्हीं के शब्दों को उद्धृत कर रहा हूँ—

“ये लोग यहां हाउस के अन्दर क्या बोलते हैं और बाहर जा कर क्या बोलते हैं। यह इस बात का सबूत है कि हमने इनको कितनी बड़ी छूट दे रखी है। दुनिया के किसी देश में सदस्यों को इतनी छूट नहीं है।”

क्या हमें बोलने की स्वतन्त्रता सत्ता-पक्ष की कृपा से मिली है ?

प्रो० मधु दण्डवते (राजापुर) : कांस्टीचूशन से मिली है।

श्री अटल बिहारी वाजपेयी : बोलने की स्वतन्त्रता जहां से सत्ता-पक्ष को मिली है, वहीं से हमको मिली है। लेकिन वह यहीं पर नहीं रुके, उन्होंने आगे कहा—मैं उद्धृत करता हूँ—

“ये लोग एमर्जेंसी की बात करते हैं, मैं कहता हूँ—लोग एमर्जेंसी का समर्थन करते हैं।”

क्या सत्ता-पक्ष यह देखता नहीं है कि उसके सदस्य सदन के भीतर क्या बोलते हैं ? हम भीतर क्या बोलते हैं और बाहर क्या बोलते हैं, इसकी बड़ी चिन्ता है, लेकिन आप क्या बोलते हैं, इस पर भी नजर रखिये। प्रधान मन्त्री ने चुनाव में वायदा किया था कि एक हजार साल तक एमर्जेंसी नहीं लगेगी। अब कांग्रेस के सदस्य कह रहे हैं कि लोग एमर्जेंसी का समर्थन करते हैं।

SHRI M. SATYANARAYAN RAO (Karimnagar) : You can't bind future generations for one thousand years.

SHRI ATAL BIHARI VAJPAYEE : That you should have asked your leader.

उपाध्यक्ष महोदय, मुझे खेद है कि इस समय देश के सामने जो आर्थिक संकट है, उससे देश का ध्यान हट गया है और सारी बहस इस सवाल पर केन्द्रित हो गई है कि नान-रेजीडेन्ट इण्डियन्स को पूंजी लगाने का मौका दिया जाए या न दिया जाए और अगर दिया जाए, तो उसकी शर्तें क्या हों। आज देश के औद्योगिक क्षेत्र में एक खलबली मची हुई है और स्थापित कम्पनियाँ अपने को असुरक्षित समझ रही हैं। डी० सी० एम० और एस्कोट्स को कब्जे में लेने की कोशिशें हो रही हैं। लन्दन में बैठा हुआ कोई उद्योगपति, जो भारत का नागरिक नहीं है, 8-10 करोड़ लगा कर इनको कब्जे में लेने की कोशिश कर रहा है। पता नहीं कि यह रुपया उनके पास कहां से आया। मुझे तो डर है कि यह रुपया भारत से गलत तरीके से वहां गया और अब सीधे तरीके से भारत में आना चाहता है लेकिन भारत से दूर, 7 समुद्र पार लन्दन में बैठा हुआ कोई उद्योगपति आज 10 करोड़ रुपये के बल पर हमारे सारे औद्योगिक क्षेत्र में सनसनी पैदा कर दे, यह कहां तक सही है। जब वित्त मन्त्री महोदय ने

[श्री अटल बिहारी बाजपेयी]

नान-रेजीडेंट इंडियन्स को यहां पर पूंजी लगाने के लिए सुविधाओं की घोषणा की थी, तब उनका यह इरादा नहीं हो सकता था लेकिन ऐसा देश में क्यों हो रहा है? मैं जानता हूँ कि समय कम है, इसलिए मैं इस सम्बन्ध में विस्तार से नहीं जानना चाहूंगा लेकिन मैं यह कहना चाहता हूँ कि विदेशी पूंजी अगर देश में आना चाहती है या विदेशों में बसे भारतीय विदेशी मुद्रा लगा कर देश के विकास में अपना हिस्सा बंटाना चाहते हैं, तो उनको न केवल छूट देनी चाहिए बल्कि उन्हें प्रोत्साहित किया जाना चाहिए लेकिन कुछ पथ्य-पानी निश्चित करना आवश्यक है। उनके शेयर कितने परसेन्ट हों। 2-3 परसेन्ट की बात मेरी समझ में आ सकती है, इससे ज्यादा नहीं।

दूसरी बात मैं यह कहना चाहता हूँ कि विदेशी जो पूंजी आ रही है, जो विदेशी मुद्रा आ रही है, वह अगर विदेशों में और कम्पनी के साथ जुड़ी हुई है जैसे लन्दन के जिन उद्योगपति का मैंने उल्लेख किया, वे एक कम्पनी के साथ जुड़े हुए हैं और वह कम्पनी एक बहुराष्ट्रीय कम्पनी है, तो इस चीज को भी देखा जाना चाहिए। अगर देश के भीतर कोई उद्योग ठीक से न चले, तो आप उसका राष्ट्रीयकरण कर सकते हैं, उस उद्योग पर अपना नियंत्रण कर सकते हैं लेकिन आपके हाथ इतने लम्बे तो नहीं हो सकते कि जो विदेशी कम्पनियां हैं, उनको आप अपनी परिधि में ला सकें। जो पैसा आ रहा है, वह कम्पनियों से आएगा और उन कम्पनियों की अलग-अलग शाखाएं होंगी। वे अन्तर्राष्ट्रीय उद्योगों का हिस्सा होंगी। वे अगर हमारे औद्योगिक क्षेत्र पर, हमारी आर्थिक स्थिति पर अपना प्रभुत्व स्थापित करने में सफल हो जाएंगी, तो यह देश के लिए अच्छा नहीं

होगा। उस दिन हमने प्रश्न पूछा था और सरदार वूटा सिंह इस समय सदन में नहीं हैं कि विदेशों में बसे हुए भारतीय छोटी-छोटी पूंजी ला कर देश में लगाना चाहते हैं, तो उसके लिए आपकी सुविधाएं नहीं हैं। 1974 में एक स्कीम बनी थी नान-रेजीडेंट इंडियन्स के लिए कि वे अगर विदेशी मुद्रा लाएं, तो दिल्ली में प्लॉट दिए जायेंगे, जिन पर वे अपने मकान खड़ा कर सकते हैं। 300 दर-खास्ते आई लेकिन यह योजना बट्टे-खाते में डाल दी गई। रुपया सरकार के पास जमा है, वह विदेशी मुद्रा के रूप में जमा हुआ था, उस योजना का क्या हुआ। क्या विदेशों में बसे हुए प्रवासी भारतीय को प्रोत्साहन देने का अर्थ यह है कि कुछ उद्योगपति उसका लाभ उठाएं और देश के भीतर अनिश्चितता का वातावरण पैदा करें। लन्दन में बैठे हुए उद्योगपति महोदय कहते हैं कि हिन्दुस्तान का जो औद्योगिक ढांचा है, वह बड़ा फ्यूडल है। मुझे खुशी है कि उन्हें फ्यूडल इज्म दिखाई दे रहा है मगर फ्यूडल इज्म केवल औद्योगिक ढांचे में ही नहीं है बल्कि फ्यूडल इज्म राजनीतिक ढांचे में भी है। उन्हें उसकी कोई चिन्ता नहीं है क्योंकि वह उन्हें सहायता पहुंचा सकता है लेकिन उनका अपना ढांचा लन्दन में क्या है। मैं जानता हूँ कि वित्त मन्त्री महोदय स्वयं स्थिति से चिन्तित हैं। मुझे ऐसा लगता है कि इस सवाल पर कई भ्रम हैं। परस्पर विरोधी दिशाओं में सरकार को खींचने की कोशिश हो रही है। सत्ता पक्ष के दस संसद सदस्यों ने एक वक्तव्य निकाल कर लन्दन में बैठे उद्योगपतियों की कार्यवाही का स्वागत किया है। मगर श्री राजीव गांधी का भाषण और दिशा में था। मेरा निवेदन है कि इस मामले पर और ज्यादा गलतफहमियां पैदा मत होने दीजिए। विदेशों में बसे भारतीय नए क्षेत्रों में पूंजी लगाएं। स्थापित क्षेत्रों में पूंजी लगाने के लिए उन्हें यह अधिकार नहीं

होना चाहिए। इस सम्बन्ध में फाइनेशियल इंस्टीट्यूट्स की नीति क्या होगी। यह केवल मन्त्री महोदय के बयान से स्पष्ट होने वाली बात नहीं है। इसके लिए कानूनों में संशोधन करना पड़ेगा। आवश्यक हो तो "फेरा" में संशोधन करिए और निर्णय करिए। मैं तो कहूंगा कि संसद की बैठक समाप्त होने से पहले इस सम्बन्ध में संसद को विश्वास में लेकर मन्त्री महोदय घोषणा करें कि किसी भी स्थापित उद्योग को विघटित नहीं होने दिया जाएगा। किसी भी स्थापित उद्योग को अस्थिर नहीं होने दिया जाएगा।

दूसरी बात मैं ग्रामीण विकास के संबंध में कहना चाहता हूं। मेरी समझ में नहीं आता कि नेशनल फण्ड फार रूरल डेवलपमेंट अलग से बनाने की क्या जरूरत है। क्या ग्रामीण विकास हमारी सारी आर्थिक योजनाओं के अधीन नहीं है। क्या ग्रामीण विकास हमारे आर्थिक विकास का केन्द्र नहीं है? मैं पूछना चाहता हूं कि क्या यह सरकार और पूरा योजना आयोग और हमारी नीतियां क्या ग्रामीण विकास की उपेक्षा करके चल सकती हैं? नहीं चल सकतीं। जो सरकार का सारा फण्ड है वह ग्रामीण विकास के लिए समर्पित है। सरकार फण्ड खाली कर सकती है। नया फण्ड बनाने की क्या जरूरत है? अनेक स्वयं सेवी संस्थाएं ग्रामीण विकास के क्षेत्र में काम कर रही हैं। उन्हें निरुत्साहित नहीं किया जाना चाहिए। उन्हें प्रोत्साहित किया जाना चाहिए। कंपनियां अगर गांव गोद लेती हैं तो इसमें क्या बुराई है? मैं वित्त मन्त्री जी की एक बात से सहमत हूं कि ओवरलैपिंग न हो। जैसे गांवों में पीने का पानी पहुंचाने की योजना है तो कहीं न कहीं उन योजनाओं को देख लिया जाए और उसके बाद स्वीकृति दे दी जाए। लेकिन स्वयं सेवी संस्थाओं के रास्ते में रोड़े न अटकाए जाएं।

मुझे डर है कि कहीं वित्त मन्त्री जी का इरादा यह न हो, ऐसे परिवर्तन हो सकते हैं। राजनीतिक कारणों से किसी विशेष क्षेत्र में ग्रामीण विकास की योजना बनाने पर रोक लगा दी जाए। उसको निरुत्साहित किया जाए और उसकी स्वीकृति न दी जाए। यह काम अगर सौंपना है तो अफसरों के भरोसे नहीं हो सकता। कंपनियों को छूट होनी चाहिए कि वे गांव गोद ले सकें। अपने नियंत्रण में और देखरेख में योजनाएं बना सकें। उन्हें यह भी छूट होनी चाहिए कि अगर योजना ठीक है, सचमुच में ग्राम विकास से जुड़ी हुई है तो उसको दान और चन्दा दे सके। अगर सारी चीजें नई दिल्ली में केन्द्रित करने का प्रयत्न किया गया तो उसका लाभ नहीं होगा। ग्राम विकास का क्षेत्र इतना व्यापक है कि आज जो स्वयं सेवी संस्थाएं काम कर रही हैं, उनकी तुलना में हजारों और संस्थाएं काम करें तब भी ग्रामीण क्षेत्र में बहुत बड़ा परिवर्तन होने वाला नहीं है। हो सकता है कि दुरुपयोग हो। मगर दुरुपयोग रोकने के लिए जो अच्छा काम हो रहा है, उसको पूरी तरह से खत्म मत करिए।

तीसरी बात मैं कहना चाहता हूं स्माल स्केल इंडस्ट्री के बारे में। इसमें एग्जम्पशन को 5 लाख से बढ़ाकर साढ़े 7 लाख कर दिया था। अब कहते हैं कि नहीं 5 लाख ही रहेगा। इसका मतलब आपने किया कुछ नहीं। जो बढ़ा दिया था, वही कम कर दिया। यह कोई बड़ी कृपा नहीं है। मेरा कहना यह है कि 15 तक एग्जम्पशन होना चाहिए। अपर लिमिट आपने 15 से 25 लाख तक कर दी है। नीचे की ओर थोड़ा सा बढ़ाना जरूरी है। वित्त मन्त्री महोदय ने जो दिया, वही वापिस ले लिया। इसका मतलब है, कहीं-कहीं कंप्यूजन जरूर है।

श्री वृद्धि चन्द्र जैन (बाड़मेर) : हो सकता है।

श्री अटल बिहारी वाजपेयी : इसके लिए कहना भी कंप्यूजन है, यही इसका सबूत है। मैं इस समय सरकार की आर्थिक नीतियों का विशद रूप से विश्लेषण नहीं कर रहा हूँ। जब वित्त विधेयक पर धारा के अनुसार चर्चा होगी तो जो बातें कहीं जानी हैं, वह कही जायेंगी। अन्त में मैं वित्त मन्त्री महोदय से अपील करना चाहता हूँ कि नॉन-रेजीडेंट्स के सवाल को लेकर देश में जो बहस खड़ी हो गई है और उसके कारण जो अस्थिरता का वातावरण पैदा हो गया है, उसको रोकने के लिए वे तत्काल कदम उठाएँ। आज इस बहस का उत्तर देते हुए सारी स्थिति को स्पष्ट रखें जिससे किसी के मन में भ्रम न रहे और विदेशों में बैठे हुए तत्वों को हमारी औद्योगिक व्यवस्था को डावांड़ोल करने का किसी तरह से मौका न मिले।

श्री पी० नामग्याल (लद्दाख) : माननीय उपाध्यक्ष महोदय, फाइनेंस बिल जो जेरे-बहस है, उस पर कुछ तपसरा करने से पहले एक अहम इश्यू पर बोलना चाहता हूँ जो कि इस बिल के साथ रेलीवेंट है। अभी हाल ही में जो प्रधान मन्त्री जी ने एलान किया है, उसके मुताबिक उन्होंने लद्दाख को शेड्यूल्ड ट्राइब्स का दर्जा देना मान लिया है। इसके लिए, मैं अपनी तथा लद्दाख की जनता की ओर से प्रधान मन्त्री श्रीमती इन्दिरा गांधी जी और उनके कैबिनेट साथियों को शुक्रिया अदा करना चाहता हूँ। इस एवान के दोनों तरफ के मुअजिज मेम्बरान ने हमारे सेंटिमेंट्स का हमेशा साथ दिया है जिसके लिए मैं दोनों तरफ बैठे हुए मुअजिज मेम्बरान को भी शुक्रिया अदा करना चाहता हूँ।

आजादी के 35 सालों में जो हमें फायदा मिलना चाहिए था, वह नहीं मिल पाया है।

लेकिन, केन्द्रीय सरकार ने जो मंजूरी अभी हाल ही में दी है, उससे हमें कुछ उम्मीद हो गई है। हमें उम्मीद है कि केन्द्रीय सरकार जम्मू-काश्मीर सरकार के साथ जल्दी से जल्दी संपर्क कायम करेगी जिससे लद्दाख को शेड्यूल्ड ट्राइब बनाने का मसला जल्दी इंपली-मेंटेशन हो सके। इन्कम टैक्स के बारे में मैं दो बातें कहना चाहता हूँ। आपको पता है कि लद्दाख को आज तक इन्कम टैक्स से माफ रखा गया था और यह हर साल एक्सटेंड होता रहा है। शेड्यूल्ड ट्राइब्स का स्टेटस मिलने के बाद हर साल एक्सटेंड करने की जरूरत नहीं होगी। आटोमेटिकली, यह आपको माफ करना पड़ेगा। लिहाजा, मैं यह अर्ज कर देना चाहता हूँ कि जब तक शेड्यूल्ड ट्राइब्स का मामला इंपलीमेंट न हो जाए तब तक यह माफ करने का आर्डर फौरी तौर पर जारी कर देना चाहिए। इसमें कोई मुश्किलात की बात नहीं है।

कई बार मैं आपके नोटिस में जिस बात को ला चुका हूँ, उसको फिर एक बार मैं आपके नोटिस में लाना चाहता हूँ। लद्दाख में सेन्ट्रल गवर्नमेंट एम्प्लायीज की तादाद मुश्किल से तीन सौ होगी। अगर हर महीने आप एक मुलाजिम को सौ रुपया भी हाई आल्टीट्यूड एलाउन्स कहिये, डिफिकल्ट एरिया एलाउन्स कहिये या हिल एलाउन्स कहिये, कुछ भी कहिये, दे दें तो मुश्किल से तीन साढ़े तीन लाख रुपये से ज्यादा एक साल में खर्च नहीं आएगा, इससे ज्यादा नहीं। लद्दाख का हमेशा नार्थ ईस्ट से मुकाबला करते हैं। आप कहते हैं कि अरुणाचल में नहीं देते, नेफा में नहीं देते। लेकिन आप यह नहीं देखते कि लद्दाख में हाई आल्टीट्यूड की वजह से किस कद्र परेशानी मैंटली और फिजिकली उठानी पड़ती है, किस कद्र मुश्किलात का सामना जो लोग प्लेन्स से वहां जाते हैं, उनको करना पड़ता है। सर्दी वहाँ इस कद्र ज्यादा

पड़ती है कि इस साल माइनस तीस डिग्री सेंसियस तक चली गई थी। यह लेह की बात है। जंगलात न होने की वजह से जलाने के लिए हार्ड कोक और लकड़ी श्रीनगर बैली से वहां ले जानी पड़ती है। नेफा में यह प्राबलम नहीं है। वहाँ फायरवुड बहुत आसानी से और सस्ती मिल जाती है। लेकिन लद्दाख में बहुत महंगी है। कास्ट आफ लिविंग भी हाई है। लद्दाख और श्रीनगर के दरम्यान छः महीने रास्ते बन्द रहते हैं। छः महीने के लिए सब कुछ वहां पर स्टॉक करके रखना पड़ता है। ट्रांसपोर्टेशन चार्जिज वहां बहुत हाई हैं। नतीजा इन सब का यह है कि श्रीनगर से दो तीन सौ परसेन्ट वहां कास्ट आफ लिविंग हाई है। इस कन्टेक्सट में आपको सोचना चाहिए कि वहाँ जो थोड़े से मुलाजिम हैं उनके लिए क्या किया जा सकता है। स्टेट सरकार के मुलाजिमों के मुकाबले में उनको कम तनखाह मिलती है जिसका उन पर साइकोलोजिकली बुरा असर पड़ा है। शिमला, पंजाब, श्रीनगर, जम्मू आदि राज्यों में तैनात केन्द्रीय सरकार के मुलाजिमों को जो तनखाह मिलती है लद्दाख जाकर तनखाह कम हो जाती है। इस सब का नतीजा यह हो रहा है कि जितने भी डेवलेपमेंट के काम हैं या दूसरे इम्प्लेमेंटेशन के काम हैं उनमें वे मन नहीं लगा पाते हैं और कमी रह जाती है। मैं चाहता हूँ कि इसको आप देखें। पिछली बार मैंने सजेशन दिया था जिसको मैं दोहराना चाहता हूँ। गर्मियों में अगर आप किसी कर्मचारी को वहां के हालात देखने के लिए भेजते हैं तो वह समझता है कि यहाँ तो बहुत अच्छा मौसम है, बुशर्ट में काम चल जाता है। सर्दियों में कोई जाता ही नहीं है। उनको पता ही नहीं होता है कि सर्दियों में वहाँ किन-किन मुश्किलात का सामना करना पड़ता है। मैंने सजेशन यह दी थी कि आप वहाँ कोई एक्सपर्ट टीम भेजें जो सर्दियों में जा कर देखें और कैलकुलेट करें कि वहाँ की cost of living

क्या है? मैं कुछ फिगरज देना चाहता हूँ। जो केन्द्रीय मुलाजिम 196-232 के ग्रेड के हैं उनको बाकी एरियाज में मसलन दिल्ली या पंजाब में या दूसरे इलाकों में तो 19-30 पैसे माहवार तनखाह मिलती है लेकिन लद्दाख में जाकर उनको 473-15 पैसे मिलती है यानी 2। रुपये 15 पैसे उनकी तनखाह कम हो जाती है। जो 425-750 के ग्रेड में है उनको दूसरी जगह 1205-55 पैसे मिलती है लेकिन लेह में उनको 1154-60 यानी 90-95 पैसे हर महीने कम तनखाह हो जाती है। ऊपर वाली क्लास में जो 650-1200 के ग्रेड में है उनको हर महीने 68-39 पैसे कम मिलते हैं। तो जितने भी ग्रेड के केन्द्रीय कर्मचारी लद्दाख में हैं उन्हें पैसा कम मिलता है। इसलिए इन लोगों के साथ आपको इन्साफ करना चाहिये, किसी न किसी एक्सपर्ट को वहाँ जल्दी भेजिये और खुद असेसमेंट कर लीजिये कि इनकी मांग जायज़ है कि नहीं।

सरकार का 20-सूत्री प्रोग्राम जो है, मुझे अफसोस के साथ कहना पड़ता है कि जम्मू-कश्मीर में वहाँ इसका नाम सुनने को नहीं मिलता है। प्रोग्राम चलाते हैं लेकिन यहाँ लोग यह नहीं समझते हैं कि सेन्ट्रल गवर्नमेंट का मुल्कगीर प्रोग्राम है, बल्कि दूसरे ढंग से सोचते हैं कि यह कांग्रेस पार्टी का प्रोग्राम है लिहाजा उसका नाम लेना ही गवारा नहीं करते हैं। जितना थोड़ा बहुत यह प्रोग्राम चल रहा है उसमें काफी करप्शन है जिसको आपको देखना चाहिए। पैसा आप दे रहे हैं प्लान और नान-प्लान दोनों को केन्द्र सरकार फाइनेन्स करती है और इस साल 10 परसेन्ट स्टेपअप दिया है, उसके बावजूद कोई ऐक्टिविटी नहीं है, इम्प्लीमेंटेशन बिल्कुल निल है। इसके बावजूद 10 परसेन्ट स्टेपअप दिया है और लोग ढिंढोरा पीट रहे हैं कि सेन्ट्रल गवर्नमेंट हमें कुछ नहीं दे रही है। जो भी पैसा आप दे रहे हैं आपको देखना चाहिये कि उसका सही ढंग से इस्तेमाल हो रहा है कि नहीं। जो इस साल का बजट है एक साल पहले ही बुक हो चुका था, पिछली सरकार ने उसको खत्म कर दिया था। नई सरकार के पास काम करने के लिए कुछ पैसा ही नहीं रहा है। इसको आपको देखना चाहिये।

इन चन्द बातों को कहते हुए मैं फाइनेंस बिल को सपोर्ट करता हूँ।

شری پی نام گیال (لداخ):

مائیے اپادھیکش مہودے۔ فائننس بل جو زیر بحث ہے اس پر کچھ تبصرہ کرنے سے پہلے ایک اہم اشو پر بولنا چاہتا ہوں جو کہ اس بل کے ساتھ ریلیونیٹ ہے۔ ابھی حال ہی میں جو پردھان منتری جی نے اعلان کیا ہے اس کے مطابق انھوں نے لداخ کو شیڈیولڈ ٹرائبس کا درجہ دینا مان لیا ہے اس کے لئے میں اپنی تمہا لداخ کی جنتا کی ادر سے پردھان منتری شری جی اندرا گاندھی جی اور ان کے کابینہ ساتھیوں کا شکریہ ادا کرنا چاہتا ہوں۔ اس ایوان کے دونوں طرف کے معزز ممبران نے ہمارے سٹیٹس کا ہمیشہ ساتھ دیا ہے جس کے لئے میں دونوں طرف بیٹھے ہوئے معزز ممبران کا بھی شکریہ ادا کرنا چاہتا ہوں۔ آزادی کے ۳۵ سالوں میں جو ہمیں فائدہ ملنا چاہیے تھا وہ نہیں مل پایا ہے۔ لیکن کینڈریے سرکار نے جو منظوری ابھی حال ہی میں دی ہے اس سے ہمیں کچھ امید ہو گئی ہے۔ ہمیں اُمید ہے کہ کینڈریے سرکار جموں کشمیر سرکار کے ساتھ جلدی سے جلدی سمپرک قائم کرے گی جس سے لداخ کو شیڈیولڈ ٹرائب بنانے کا مرحلہ جلدی ایپلی منٹیشن ہو سکے۔ انکم ٹیکس کے بارے میں دو باتیں کہنا چاہتا ہوں۔ آپ کو پتہ ہے کہ لداخ کو آج تک انکم ٹیکس سے معاف رکھا گیا تھا اور یہ ہر سال ایکسٹینڈ ہوتا رہا ہے۔ شیڈیولڈ ٹرائب کا اسٹیٹس ملنے کے بعد ہر سال ایکسٹینڈ کرنے کی ضرورت نہیں ہوگی۔ الٹو میٹیکل یہ آپ کو معاف کرنا پڑے گا۔ لہذا میں یہ عرض کر دینا چاہتا ہوں کہ جب تک شیڈیولڈ ٹرائب کا معاملہ

ایپلی منٹ نہ ہو جائے تب تک یہ معاف کرنے کا آرڈر فروری طور پر جاری کر دینا چاہیے۔ اس میں کوئی مشکل کی بات نہیں ہے۔

کئی بار میں آپ کے نوٹس میں جس بات کو لایچکا ہوں اس کو پھر ایک بار میں آپ کے نوٹس میں لانا چاہتا ہوں۔ لداخ میں سینٹرل گورنمنٹ ایمپلائز کی تعداد مشکل سے تین سو ہوگی۔ اگر ہر مہینے آپ ایک ملازم کو سو روپے بھی ہائی آلٹی ٹیوڈ الاؤنس کہیے۔ ڈیفیکٹ ایریا الاؤنس کہیے یا ہل الاؤنس کہیے کچھ بھی کہیے، دے دیں تو مشکل سے تین سو ساڑھے تین لاکھ روپے سے زیادہ ایک سال میں خرچ نہیں آئے گا۔ لداخ کا ہمیشہ نارٹھ ایسٹ سے مقابلہ گرتے ہیں۔ آپ کہتے ہیں کہ اردنا چل میں نہیں دیتے نیفا میں نہیں دیتے۔ لیکن آپ یہ نہیں دیکھتے کہ لداخ میں ہائی آلٹی ٹیوڈ کی وجہ سے کس قدر پریشانی مینٹلی اور فزیکل اٹھانی پڑتی ہے۔ کس قدر مشکلات کا سامنا جو لوگ پلینرز سے وہاں جاتے ہیں ان کو کرنا پڑتا ہے۔ سردی وہاں اس قدر زیادہ پڑتی ہے کہ اس سال مائسن ٹیس ڈگری سیلس تک چلی گئی تھی۔ یہ لیہہ کی بات ہے۔ جنگلات نہ ہونے کی وجہ سے جلانے کے لئے ہارڈ کوک اور لکڑی سرنگر دیلی سے وہاں لے جانی پڑتی ہے۔ نیفا میں یہ پرابلم نہیں ہے۔ وہاں ڈائر وڈ بہت آسانی سے اور سستی مل جاتی ہے۔ لیکن لداخ میں بہت مہنگی ہے۔ کاسٹ آف لیونگ بھی ہائی ہے۔

لداخ اور سرنگر کے درمیان چھ مہینے راستے بند رہتے ہیں۔ چھ مہینے کے لئے وہاں سب کچھ اسٹاک

کر کے رکھنا پڑتا ہے۔ ٹرانسپورٹیشن چارجز وہاں بہت ہائی ہیں۔ نتیجہ ان سب کا یہ ہے کہ سرینگر سے دو تین سو پرسیسٹ وہاں کاسٹ آف لیونگ ہائی ہے۔

اس کنٹیکسٹ میں آپ کو سوچنا چاہیے کہ وہاں جو تھوڑے سے ملازم ہیں ان کے لئے کیا کیا جاسکتا ہے۔ اسٹیٹ سرکار کے ملازموں کے مقابلے میں ان کو کم تنخواہ ملتی ہے جس کا ان پر سائیکلو جیکل برا اثر پڑا ہے۔ شملہ، پنجاب، سرینگر، جموں آدی راجیوں میں تعینات کینڈریہ سرکار کے ملازموں کو جو تنخواہ ملتی ہے لداخ جا کر تنخواہ کم ہو جاتی ہے۔

اس سب کا نتیجہ یہ ہو رہا ہے کہ جتنے بھی ڈیولپمنٹ کے کام ہیں یا دوسرے ایپلی مینٹیشن کے کام ہیں ان میں وہ من نہیں لگا پاتے ہیں اور کمی رہ جاتی ہے۔ میں چاہتا ہوں کہ اس کو آپ دیکھیں۔ پچھلی بار میں نے بحثیں دیا تھا جس کو میں دہرانا چاہتا ہوں۔ گرمیوں میں اگر آپ کسی کر مجاری کو وہاں کے حالات دیکھنے کے لئے بھیجتے ہیں تو وہ سمجھتا ہے کہ یہاں تو بہت اچھا موسم ہے بشرط میں کام چل جاتا ہے سردیوں میں کوئی جاتا ہی نہیں ہے۔ ان کو یہ ہی نہیں ہوتا ہے کہ سردیوں میں وہاں کن کن مشکلات کا سامنا کرنا پڑتا ہے۔ میں نے بحث یہ دی تھی کہ آپ وہاں کوئی ایکسپرٹ ٹیم بھیجیں جو سردیوں میں جا کر دیکھے اور کیلکولیٹ کرے کہ وہاں کی کاسٹ لیونگ کیا ہے؟ میں کچھ فیگرز دینا چاہتا ہوں۔

جو کینڈریہ ملازم ۲۳۲ - ۱۹۶ کے گریڈ کے ہیں ان کو باقی ایریا میں مثلاً دہلی یا پنجاب میں یا دوسرے علاقوں میں تو ۴۹۵ روپے ۳۰ پیسے ماہوار تنخواہ ملتی ہے لیکن لداخ میں جا کر ان کو ۴۴۳ روپے ۱۵ پیسے تنخواہ ملتی ہے یعنی ۲۱ روپے ۱۵ پیسے ادراکی تنخواہ

کم ہو جاتی ہے۔ جو ۷۵۰ - ۴۲۵ کے گریڈ میں ہیں ان کو دوسری جگہ ۱۲۰۵ روپے ۵۵ پیسے ملتی ہے لیکن لیہ میں ان کو ۱۱۵۴ روپے ۶۰ پیسے یعنی ۵۰ روپے ۹۵ پیسے ہر مہینے کم تنخواہ ہو جاتی ہے۔ اوپر والی کلاس میں جو ۱۲۰۰ - ۶۵۰ کے گریڈ میں ہیں ان کو ہر مہینے ۶۸ روپے ۳۰ پیسے کم ملتے ہیں تو جتنے بھی گریڈ کے کینڈریہ کر مجاری لداخ میں ہیں انہیں پیسہ کم ملتا ہے۔ اس لئے ان لوگوں کے ساتھ آپ کو انصاف کرنا چاہیے۔ کسی نہ کسی ایکسپرٹ کو وہاں جلدی بھیجئے اور خود ایسی مینٹ کر لیجئے کہ ان کی مانگ جائز ہے کہ نہیں۔

سرکار کا ۲ سو تری پروگرام جو ہے مجھے افسوس کے ساتھ کہنا پڑتا ہے کہ جتوں کشمیر میں کہیں اس کا نام سننے کو نہیں ملتا ہے۔ پروگرام چلاتے ہیں لیکن وہاں لوگ یہ نہیں سمجھتے ہیں کہ سینٹرل گورنمنٹ کا ملک گیر پروگرام ہے بلکہ دوسرے ڈھنگ سے سوچتے ہیں کہ یہ کانگریس پارٹی کا پروگرام ہے لہذا اس کا نام لینا ہی گوارا نہیں کرتے ہیں۔ جتنا تھوڑا بہت یہ پروگرام چل رہا ہے اس میں کافی کریشن ہے جس کو آپ کو دیکھنا چاہیے۔ پیسہ آپ دے رہے ہیں پلان اور نان پلان دونوں کو کینڈریہ سرکار فائیننس کرتی ہے اور اس سال ۱۰ پرسیسٹ اسٹیپ اپ دیا ہے اسکے باوجود کوئی ایکٹیوٹی نہیں ہے۔ ایپلی مینٹیشن بالکل نل ہے۔ اس کے باوجود بھی ۱۰ پرسیسٹ اسٹیپ اپ دیا ہے اور لوگ ڈھنڈورا پیٹ رہے ہیں کہ سینٹرل گورنمنٹ ہمیں کچھ نہیں دے رہی ہے۔ جو بھی پیسہ آپ دے رہے ہیں آپ کو دیکھنا چاہیے کہ اس کا صحیح ڈھنگ سے استعمال ہو رہا ہے کہ نہیں۔ جو اس سال کا بجٹ ہے ایک سال پہلے ہی بک ہو چکا تھا پچھلی سرکار نے اس کو ختم کر دیا تھا۔ نئی سرکار کے پاس کام کرنے کیلئے کچھ پیسہ ہی نہیں رہا ہے۔ اس کو آپ کو دیکھنا چاہیے۔ ان چند باتوں کو کہتے ہوئے میں فائیننس بل کو سپورٹ کرتا ہوں۔

\*SHRI N. SOUNDARARAJAN (Sivakasi): Hon. Mr. Deputy Speaker Sir, on behalf of my party, the All India Anna Dravida Munnetra Kazhagam, I rise to say a few words in support of the Finance Bill that has been introduced by our hon. Minister of Finance.

Sir, at the outset I would enumerate certain examples to emphasis the need for more allocation of funds for the developmental schemes of the States. In 1980-81 the Central Government got Rs. 442.28 crores in excise duty from the State of Tamil Nadu. But Tamil Nadu got only Rs. 214 crores as its share. Similarly, in 1981-82 the excise duty contribution to the Centre from Tamil Nadu was Ps. 520 crores, out of which the allocation was just Rs. 245 crores. In 1981-82 the Corporate Tax revenue from the State of Tamil Nadu to Centre was Rs. 118.50 crores, and Tamil Nadu did not get a single pisa from the Corporate Tax revenue. You can imagine, Sir, how the State of Tamil Nadu can implement successfully plan schemes for the good of the common people. I demand that the sums required for implementing the approved Plan schemes should be allotted by the Centre to Tamil Nadu. It is not that the State is seeking alms from the Centre; it is asking for only the rightful share from the revenues generated within the State.

Sir, presently 22 crores of people are afflicted by unprecedented drought. I need not say that drought is natural calamity. I expect that drought relief assistance given by the Centre should not be appropriated against Plan allocations. The Government of Tamil Nadu, which has been popularly elected to power, has assessed the extent of drought throughout the State and has asked for drought relief assistance of Rs. 222 crores. According to the conventions, the Central team of officers came to Tamil Nadu and visited a few places where the drought is tolerable for them. They have made certain recommenda-

tions for a particular sum. Sir, the Centre should give more weightage to the recommendations of popularly elected State Government of Tamil Nadu and sanction the entire requirement to fight the drought on war-footing. This money should be given in a lumpsum and not in instalments, which impede the implementation of drought relief measures effectively.

Recently the Southern Chief Ministers' Council has suggested that 75% of drought relief assistance should be given as grant and 25% as loan. Similarly, the entire assistance for flood and cyclone should be given as grant. Then only the States will be having resources to ensure the implementation of Plan Schemes. This becomes essential when the Centre is keen to restrict the overdraft facility for the States.

I would now refer to the three drinking water supply schemes for supplying drinking water to Madras city that were under the consideration of the Government of Tamil Nadu. They are—Veeranam scheme, Kattalai scheme and Krishna river-water scheme.

The Veeranam water scheme envisaged the supply of drinking water of 40 million gallons of water annually, i.e. 2.5 TMC of water, through pipes laid underground. This was formulated by our former Chief Minister, Kalaig-nar Karunanidhi and the proposed investment was Rs. 16.55 crores. The hon. Members from the D.M.K. have been repeatedly making allegations on the floor of this House that since this scheme was initiated by Kalaig-nar Karunanidhi my beloved Chief Minister had not implemented; if this scheme had been implemented, there would have been no drinking water crisis in Madras city. I would like to apprise you and the House why my Chief Minister has not implemented this scheme. When there was serious drought in 1975, there was an attempt to bring water from Thiruvannmiyoor to Madras through the pipes, manufactured for

\*The original speech was delivered in Tamil.

Veeranam project. The pipes could not bear the pressure of water and they burst. A Technical Committee under the chairmanship of Prof. G.S. Ramiswamy of Structural Engineering Centre of the Madras Scientific and Industrial Research Institute to examine the quality of these pipes. This Committee has reported that only 6000 pipes out of 10588 pipes are fit for use and all the remaining pipes require repairs and realignment. This Committee went to the extent of recommending that even the underground pipes are to be dug up and checked. Then, the Public Undertakings Committee of Tamil Nadu Legislature (1977—79) in its 6th implementation of this scheme, including the necessity for a thorough re-checking of all the pipes manufactured for this project. In addition to this, the World Bank has insisted that the cement pipes should be substituted by steel pipes and then only the loan for this scheme would be sanctioned. The cost of the scheme would then go up to Rs. 205 crores. Hence, from all these angles, it is uneconomical to implement this scheme at a cost of Rs. 205 crores for getting 2.5 TMC of water per year to Madras city. This compelled my Chief Minister to drop this Veeranam scheme of drinking water supply to Madras city. Cauvery water supply to Veeranam lake was also an uncertain element.

Coming now to Kattalai canal scheme, it was proposed to bring water from Kattalai Dam near Tiruchirappalli. The investment was Rs. 203 crores and the quantum of water supply was about 13 TMC. The farmers of Tiruchirappalli and Thanjavur districts raised a hue and cry that their agricultural efforts would be suffering by this scheme. Then some interested politicians started the loud chorus that Karnataka Government might not agree to this. They also did not hesitate to sow this poison in the mind of Karnataka Government which reacted adversely to this scheme. This forced the hands of my Chief Minister to drop this scheme.

The Krishna river water supply scheme was thought of by the Central Planning Commission in 1951 itself. The Khosla Committee appointed in 1953 recommended this scheme for implementation. The Gulhati Commission in 1956 suggested that Krishna water scheme was the best scheme to avert the recurring water crisis in Madras city. In 1969, the Government of Tamil Nadu took a decision that it was wrong to refer this issue to arbitration. This further delayed the scheme. When the people of Madras city were alarmed at the deteriorating water supply situation, our hon. Prime Minister, Mrs. Indira Gandhi Ammaiyar, on 15.2.1976 assured them that 15 TMC of Krishna water would be brought to Madras. On 18.4.1983 our Chief Minister and the Chief Minister of Andhra Pradesh have created history by signing Krishna water agreement in Hyderabad. This project is the permanent solution for solving the water crisis of Madras city.

MR. DEPUTY SPEAKER: Whatever be the project, please ensure the supply of drinking water to the people of Madras city.

SHRI N. SOUNDARARAJAN: The scheme would require Rs. 760 crores. It is proposed to be implemented within 3 to six years. Both the Chief Ministers belong to two different political parties, Their political ideology is different. They speak two different languages. Yet they have come together in the interest of the common people. Their common commitment is the welfare of the people. In the interest of common people, they have signed this agreement and on 27.4.1983 both of them have laid foundation-stones in three places in Andhra Pradesh to give this project a flying start.

Our hon. Prime Minister, Mrs. Indira Gandhi Ammaiyar, has dedicated her life to the common weal. She initiated this scheme, which has been taken up for implementation by the

[Shri N. Soundararajan]

Chief Minister of Tamil and the Chief Minister of Andhra Pradesh. I solicit her full support and the encouragement of Central Government, besides full financial assistance from the Centre for both the States for implementing this scheme expeditiously for the good of the people in whose welfare all of us are committed.

With these words I conclude my speech.

\*SHRI A.C. DAS (Jaipur): Mr. Deputy Speaker, Sir, I rise to support the Finance Bill. While making my observations on this Bill, I would like to say them in my other tongue, Oriya.

I am glad that the major commercial banks had been nationalised. The nationalised commercial banks are opening their new branches in different parts of the country. But the number of such branches opened in rural areas is quite insignificant. The Rural Gramya Banks have also been opened in the rural areas. But these Banks have not been able to make any dent in rural development. According to the new guidelines laid down by the Government; for every 20,000 population in rural areas there should be a Bank. Of course, the Government is planning to revise this decision, according to which there should be one bank for every 17,000 people. But this will not give impetus to the economic development of rural people. I would therefore like to suggest that one bank should be there for every 10,000 rural population.

Sir, the social organisation in our rural areas is distinctively different, as compared to rural areas in other countries. Our economic development has not made any great impact on the rural people. The people living in the villages are basically poor. Their days are spent in fighting myriad problems. They are perennially in need of many things. They want money for various purposes.

\*The original speech was delivered in Oriya.

Some people want money to perform marriages. Some want money to observe the Sudha Kriya of their Kith and kin. The poor people do not get money to buy medicine or to meet the doctor when their family members fall ill. Sometimes they want money to build houses damaged due to natural calamities like, houses burnt by fire, or collapsed due to flood, cyclone or rain. In such cases money is very necessary for them. They have no other sources for raising money to meet their urgent requirements. Therefore, they go to bank to get money. But no provision is there in the banks for loan for such purposes. Therefore these people face lot of difficulties. Under such circumstances some people take loans by mentioning reasons covered by the bank's rules. In this context, I would request the Government to see that the people who need money for the purpose of building houses burnt by fire are provided loan. The rules should be liberalised in other cases. Due to their pitiable financial plight they seek instant help from the banks. Therefore, banks should try to help them without delay as far as it is possible.

In view of this, I request the Government to increase the limit of consumption loan for rural people. The rural people seeking such loans should be provided with them as early as possible.

I would like to say a few words about gold ornaments loan. Sir, previously the banks were giving loans to the people who pledge their gold ornaments. But this has been stopped by the banks. I am particularly speaking about poor people. They keep very little gold at their houses. This gold helps them at their hour of sudden distress. They were pledging the gold ornaments and getting loans to meet their emergent requirements. Therefore, the people want to take loans by pledging gold ornaments. The banks should restore this facility. Previously, the farmers were getting loans by mortgaging their agricultural

equipment, utensils or any other asset. But why has this system been abolished? I request the hon. Finance Minister to look into these problems and direct the banks to relax the rules for helping the downtrodden. If the banks failed to help the rural poor, then what is the use of nationalising the banks.

Now I would like to draw the attention of the hon. Finance Minister about the corruption in banks. Many cases of corruption in banks must have come to the notice of the Finance Minister. Still I would like to say something in the matter. At the outset, we should find out who indulges in corruption. They are some bank employees, some top ranking officers of the bank who deal with the sanction of loans are also lured by personal gains. Sir, some people get employment in banks. They handle cash in the banks. This creates in them the lust for money. When people request them for loan, they ask for money, when people who want loans do not oblige them they are harsh to those people and delay the sanction of such loans. This is known to every body. The attitude of the employees must be changed at any cost unless this practice is stopped, the people needing loan from the bank will continue to suffer. In this context, I would like to suggest the following measures to put an end to the corrupt practices in banks. Firstly, the conduct rules should be specified for the bank employees. After doing so, it should be seen whether such conduct rules are being observed properly or not. Secondly, what I would like to suggest is that there should be regular scrutiny of the assets of the bank employees. It should be strictly mentioned in their statement of assets as to when and how the bank employee acquired asset and within what period? In every three years such report should be sent to the Government. By sending the reports alone this matter will not end. The Government should make surprise physical verification. The assets list of the bank employees should be put up on the notice board. The public should come to know from which sources those employees have earned money. If this procedure is strictly ob-

served, then the employees prone to corrupt practices will change their attitude. The tendency to earn easy money through unfair means will be changed. They will be afraid of earning money in these ways. Again they should submit their asset accounts in every five years.

A word about integrated rural development programme, Sir, the hon. Prime Minister has laid special emphasis in expediting the implementation of the IRD programme. She has declared that the abject poverty of rural people can be eradicated within 10 years if IRD programme is implemented vigorously. But it is unfortunate that the IRD programmes are not being implemented in several States in the same spirit and temper with it which has been announced by the hon. Prime Minister. Sir, subsidies are being given to the persons who take loans under IRDP and other welfare programmes. I suggest some changes in this regard. The period of repayment of loan should be extended to 4 years. Subsidies should not be given in addition to loan. The Government should pay the interest to the banks on behalf of the loanee.

It is regrettable that the integrated rural development programmes and other rural welfare programmes are not being implemented effectively. One of the most important reason is corrupt practices of the employees, responsible for implementing these programmes at the block level. The block level employees, the employees in the veterinary department and the bank employees are in open collusion in taking away the money from the beneficiaries. They are responsible for the failure of these rural welfare programmes. In many States the voluntary organisations connected with these programmes are also misappropriating money. Therefore, I would like to suggest to the hon. Finance Minister to review the progress made in implementing the IRD and other rural welfare programmes. The Government should try to detect the stages of corruption and the level of employees where corruption is rampant. Stringent action should be initiated against them. Ways and means

[Shri A.C. Das]

should be found for proper implementation of IRD programme otherwise it will be a great failure. The really needed people will not get any benefit and the rural poverty cannot be eradicated.

I shall be failing in my duty if I do not make a mention of the special component plan. This programme has been introduced only for the upliftment of harijans. Previously no programme has been prepared for the welfare of harijans, our hon. Prime Minister Smt. Indira Gandhi was kind enough to introduce this programme for mitigating the misery of harijan masses. Therefore, I would like to thank the hon. Prime Minister for her laudable efforts to uplift crores of harijans living below poverty line. About 50% of the total harijan population has been benefited under this special component plan. But it is unfortunate that all departments are not implementing this plan properly. Direction should be sent to each Government department to prepare schemes and to grant funds for their budget. The Central Government should send direction to the States for expediting the implementation of the special component plan effectively.

Finally I would like to say a word about national rural employment programme. It is really very unfortunate that this programme is not being implemented properly. In this context I would like to refer to the reply given by the hon. Finance Minister to my unstarred question No. 7380, dated 15th April, 1983 regarding "Income tax collected from executants of projects under NREP. The hon. Finance Minister has stated in his reply to (a) part of my question I quote: "Income tax is being deducted as per law from contracts awarded under NREP in Orissa. Under Section 194 (c) of the Income Tax Act deduction of tax at sources is required to be made @ 2 per cent of the amount if the total value of contract exceeds Rs. 10,000 and 1 per cent in the case of sub-contract. Prior to 1-6-1982, it was to be made

if the total value exceeded Rs. 5,000 of such contracts/sub-contracts. Thus, it is a charge on the income of contractors/sub-contractors and does not affect the funds of National Rural Employment Programme."

Sir, in this context, I would like to suggest that these NREP contracts be awarded only to the gram panchayats or to the village committee and the income tax should not be deducted from the village committee. The sub-contractors and the contractors should not be given this work. No benefits should accrue to the contractors or the sub-contractors out of the allocations made towards implementing the national rural programmes. I request the Government to implement the suggestions given by me. With these words I conclude my speech.

MR. DEPUTY-SPEAKER : Prof. Ajit Kumar Mehta may now speak. His Party has been allotted 24 minutes, and another speaker, Mr. Ratan sinha Rajda, is also there. So, you adjust your time accordingly.

प्रो० अजित कुमार मेहता (समस्तीपुर) :  
उपाध्यक्ष महोदय, वित्त मन्त्री ने दावा किया है कि 1983-84 के बजट में घाटे को 1555 करोड़ रुपए पर रखकर 26 परसेन्ट सैन्ट्रल-प्लान आउट-ले में वृद्धि की गई है। मैं यह कहना चाहता हूँ कि यदि आंकड़ों को ध्यान पूर्वक देखा जाए तो स्थिति स्पष्ट हो जाएगी। 1983-84 में 13,800 के कुल आउट-ले में सैन्ट्रल प्लान के लिए 8,390 करोड़ का ही प्रावधान किया गया है यानि कुल 60.5 प्रतिशत। दो वर्ष पहले यानि 1981-82 में यह अनुपात 73 प्रतिशत से थोड़ा ज्यादा ही था, लेकिन अब यह धीरे-धीरे कम किया जा रहा है। पिछले वर्ष कुल घाटा 2700 करोड़ को 1900 करोड़ दिखाने के लिए 800 करोड़ पब्लिक सेक्टर से वापिस ले लिया गया और उनको 12 प्रतिशत पर सालाना सूद पर बैंकों

से कर्ज लेने के लिए कहा गया। मेरा मतलब इतना ही है कि आप शब्दजाल में रखकर पार्लियामेंट को उलझा करके कोई विशेष लाभ प्राप्त नहीं कर सकेंगे। मैं प्रस्ताव करता हूँ कि आप यह परिपाटी बनाइए, हालांकि आप मानेंगे नहीं यह मैं जानता हूँ कि जिस दिन फाइनेंस बिल पेश करें, उस दिन से सिलेक्ट कमेटी को भेज दें। सिलेक्ट कमेटी में भेज देने से इतना ही होगा कि वह उसको गंभीरतापूर्वक देखेगी और ब्यूरोक्रेट्स, जिनकी आवश्यकता होगी, उनकी गवाही ली जाएगी। पार्लियामेंट में जो 12 घंटे का समय विचार करने के लिए रखा गया है, इस पर बड़ी आसानी से विचार कर सकेंगे। इससे कोई असुविधा भी नहीं होगी, क्योंकि अप्रैल तक का खर्च तो आप वोट आन अकाउन्ट से निकालते ही हैं। इसको आप सिलेक्ट कमेटी में भेज कर यह निर्देश दें कि वह 30 अप्रैल या 28 अप्रैल तक उसका प्रतिवेदन आ जाना चाहिए। इस निवेश के साथ भेजें, तो मैं नहीं समझता हूँ कि इससे कोई विशेष हानि होगी। साथ-साथ गंभीरता पूर्वक सब दृष्टिकोण से विभिन्न पहलुओं पर विचार करने का मौका भी मिल जाएगा। अन्यथा आंकड़ों के जाल में पार्लियामेंट के सभी सदस्यों को उलझाये ही रहेंगे। उपाध्यक्ष महोदय, मैं एक बात कहना चाहता हूँ—जिस चीज़ को हम बहुत अच्छी तरह से समझ लेते हैं उस पर ज्यादा समय लगाते हैं, लेकिन जो चीज़ समझ नहीं पाते वह ऊपर ही ऊपर पार हो जाती है, उस पर कम समय लगाते हैं। करोड़ों-अरबों रुपये का बजट या फाइनेंस बिल कुछ क्षणों में ही पास कर दिया जाता है, लेकिन चाय के प्याले का दाम आठ आना अधिक हुआ या कम हुआ, उस पर घंटों बहस चलती है। इसलिए मेरा सुझाव है कि इसको सिलेक्ट कमेटी में भेजिये।

दूसरी बात—केन्द्रीय सरकार की करा-धान की नीति ऐसी रही है कि राज्यों के हिस्से को निरन्तर कम किया जाता रहा है। एक ऐसी परिपाटी चल पड़ी है कि बजट के पहले “एडमिनिस्टर्ड-प्राइस” के नाम पर बहुत सी वस्तुओं की कीमतें बढ़ा दी जाती हैं। अगर यह बजट हो तो उसका 40 प्रतिशत भाग राज्यों को जाएगा, लेकिन इस परिपाटी से राज्यों को बंचित कर दिया जाता है। इसी तरह “स्पेशल बीअरर बाण्ड्स” से जो पैसा जमा किया गया उसका राज्यों को कोई हिस्सा नहीं मिला। यह पैसा कैसा था? निश्चित रूप से यह पैसा करों की चोरी से बचाया गया था। अगर असेसीज द्वारा सही पैसा समय से दे दिया गया होता तो उसका 40 प्रतिशत भाग राज्यों को मिलता, लेकिन आपने जो पैसा “स्पेशल बीअरर बाण्ड्स” से जमा किया, राज्यों को उसमें से नहीं दिया। इस तरह से आप राज्यों की लगातार उपेक्षा करते आ रहे हैं। इन्हीं उपेक्षाओं का परिणाम है कि आज केन्द्र और राज्यों के सम्बन्ध आपस में बिगड़ रहे हैं, बहुत स्ट्रेण्ड हैं। आप इसे अभी महसूस नहीं कर रहे हैं, लेकिन इसके परिणाम हम लोगों के हित में नहीं निकलेंगे।

मैं एक दूसरा उदाहरण भी आपके सामने रखता हूँ। संविधान की धारा 361 के अनुसार केन्द्र कुछ करों को प्राप्त करके राज्यों को सौंपे तो राज्यों की वित्तीय स्थिति सुदृढ़ होगी। आज स्थिति यह है कि राज्यों की वित्तीय सुदृढ़ता एकदम फ्लुइड है जिसका परिणाम है कि उनकी आर्थिक-विश्वसनीयता बिलकुल समाप्त हो गई है। हर राज्य में ओवर-ड्राफ्ट चल रहा है। पिछले 4 वर्षों में केन्द्रीय सरकार की करों की आय में 73 प्रतिशत की वृद्धि हुई है लेकिन राज्यों की आय केवल 52 प्रतिशत पर सीमित हो गई है। 1979-80

[प्रो० अजित कुमार मेहता]

में जनता पार्टी के बजट में केन्द्र द्वारा लगाए गये करों से राज्यों को 28.4 प्रतिशत की आय हुई थी जो इस बजट में घट कर केवल 25.1 प्रतिशत रह गई है। इसलिए केन्द्र और राज्यों के सम्बन्धों को दृष्टि में रखते हुए मैं आप से आग्रह करूंगा कि राज्यों की आर्थिक स्थिति को सुदृढ़ करने के लिए राज्यों की आर्थिक स्थिति पर भी ध्यान दें।

ग्राम विकास के कार्यों के लिए जो प्रावधान पहले किए गए थे, शायद वे आपको पसन्द नहीं हैं, तभी तो आपने 35 सी० सी० (ए) और 80 जी० जी० को वापस कर लिया है। उपाध्यक्ष महोदय, पिछले दिनों जो भी विकास के कार्य हुए हैं उनमें ग्राम-विकास को बिलकुल उपेक्षा की दृष्टि से देखा गया है। उनकी बहुत ज्यादा उपेक्षा हुई है। मैं माननीय स्पीकर को उद्धृत करना चाहता हूँ जो उन्होंने फाइनेन्शियल कमेटीज के कार्य के समापन समारोह पर एक कमेटी की रिपोर्ट पर टिप्पणी करते हुए कहा था—

“The Committee’s report on drinking water supply and sanitation has brought out how the rural areas have been neglected in this regard. The Committee also have rightly called attention to the need for balanced development of medical and public health facilities where again the rural areas have been lagging behind.”

मतलब यह है कि ग्रामीण क्षेत्रों की आपने आजादी के बाद से लगातार उपेक्षा की है और अब इतना समय नहीं है कि आप और अधिक उपेक्षा करते रहें और उसके परिणाम अच्छे नहीं होंगे। इसलिए मैं आप से आग्रह करूंगा कि 80 जी० बी० ए०, 35 सी० सी० और 35 सी० सी० ए० के अन्तर्गत जो स्वैच्छिक संस्थाओं को लाभ मिलता था, स्वैच्छिक

संस्थाओं को जो यह पैसा मिलता था कि वे ग्रामीण विकास के कार्यों को अपने ढंग से करें, उसको आप सीमित कर देना चाहते हैं और यह चाहते हैं कि ये भी सरकार तंत्र के घेरे में आ जाएं। मैं नहीं समझता कि इससे आप कुछ कर पाएंगे क्योंकि सरकार के प्रबन्धन में जो संस्था चलती है, आप जानते ही हैं कि वे संस्थाएं ठीक ढंग से नहीं चल पातीं। कुछ ठीक चलती हैं और कुछ नहीं चलती हैं। इसलिए मेरा यह आग्रह है कि आपको इन धाराओं को यथावत् रखना चाहिए, जिससे स्वैच्छिक संस्थाओं को प्रेरणा मिले कि वे ग्रामीण कार्यक्रमों को आगे चला सकें।

दूसरे मेरा कहना है कि आप की करा-धान की नीति यह है कि कमजोर वर्गों पर सारा कर-भार डाल कर बड़े घरानों को इस से मुक्त रखा जाए। आपने अप्रत्यक्ष करों की राशि को घटाया नहीं है और इनके कारण साधारण जनता पर ज्यादा बोझ पड़ता है जबकि प्रत्यक्ष करों का असर उद्योगपतियों और उपभोक्ता पर होता है। अप्रत्यक्ष-कर सारे साधारण जनता को मुग़तने पड़ते हैं। 10 वर्ष पहले अप्रत्यक्ष-कर और प्रत्यक्ष-कर का अनुपात 3:1 का था और अब वह 4:1 का हो गया है यानी अप्रत्यक्ष-कर बढ़ा ही दिए हैं जबकि उनको घटाना चाहिए था। मुझे इस बात की प्रसन्नता है कि आपने लोक लेखा समिति के सुझाव को मान कर कंपनियों पर सम्पत्ति-कर लगाया है किन्तु यह आपने निजी कंपनियों पर लगाया है और सार्वजनिक क्षेत्र की कंपनियों को इससे मुक्त रखा है। आखिर क्यों? वह इसलिए कि सार्वजनिक क्षेत्र में कुव्यवस्था के कारण हानि हो रही थी उस पर पर्दा डालने के लिए आप ने ऐसा किया है और अब वे अधिक लाभ

दिया जाएगा। जीरो लाइविलिटी टैक्स की उन कंपनियों पर है, जो प्रचुर लाभ कमा रही हैं। आप ने उनकी आदमनी का 1-3 हिस्सा ही टैक्स के घेरे में लिया है। आपने उन्हें टैक्स के घेरे में तो लिया है लेकिन पूरी नम्रता के साथ। इसमें नम्रता बरतने की कोई आवश्यकता नहीं थी क्योंकि वे लाभ कमा रही हैं और एफ्लुयेन्ट हैं। उन पर आप 50 प्रतिशत पर टैक्स लगा देते, तब भी कोई हानि न होती।

एक बात और अर्ज करना चाहता था और वह यह है कि आज टैक्स सम्बन्धी कानूनों में बहुत पेचीदगी हो गई है और उनके सरलीकरण का बन्दोबस्त होना चाहिए। अभी जो गिफ्ट टैक्स से आमदनी होती है, वह 7 करोड़ रुपये है, एस्टेट ड्यूटी से 14 करोड़ रुपये और वैल्यू टैक्स से 70 करोड़ रुपये यानी यह 100 करोड़ से कम हुआ मगर इसके वसूल करने में जितना तरद्दुद होता है, उसकी अपेक्षा यह बहुत कम राशि है। इस लिए मेरा कहना यह है कि इसको आप एबोलिशन कीजिए और इससे कोई बहुत बड़ी हानि सरकार को नहीं होगी क्योंकि सरकार का घाटा 100 करोड़ रुपये से कम का ही रहेगा। आप जानते ही हैं कि कानूनों में पेचीदगी रहने से करप्शन को बढ़ावा मिलता है। इन्कम टैक्स प्रेक्टिशनर्स और चार्टर्ड एराउण्टेंट्स की आमदनी को देखेंगे तो पता चलेगा कि इनके पास इतना पैसा कहाँ से आता है। निश्चित रूप से भ्रष्टाचार का कुछ फल उनको प्राप्त होता है। इससे उनकी आदमनी इतनी अधिक होती है। अगर इसको समाप्त करेंगे तो भ्रष्टाचार के मूल पर प्रहार होगा।

हमको विश्व के बाजार में बहुत असंतुलन का सामना करना पड़ रहा है। 1947 में

विश्व व्यापार की तुलना में हमारा व्यापार दो प्रतिशत था। आज यह घटकर आधा प्रतिशत रह गया है। ऐसे कठिन समय में जबकि निर्यात को प्रोत्साहन देना चाहिए, आपने धारा 35 के तहत एक्सपोर्ट मार्केट डेवलपमेंट असिस्टेंस को वापिस कर लिया है। और सुविधाएं दी हैं पर वे काफी नहीं हैं। 1968 में हमारा निर्यात 4000 करोड़ का था। आप कहेंगे कि 1982-83 में यह राशि बढ़कर 8000 करोड़ हो गई है। लेकिन यह आंकड़ा भ्रामक है। इसमें एक-डेढ़ करोड़ क्रूड का एक्सपोर्ट भी शामिल है जो कि पहले नहीं था। 60 करोड़ का आयात घटाकर हम संतुष्ट नहीं हैं। हम चाहेंगे कि आप निर्यात को बढ़ावा दें। इसके लिए निर्यातकों को सुविधा देने के लिए आपने एक प्रतिशत की घोषणा संसद में की है। एक प्रतिशत निर्यात की आमदनी पर सुविधा दी है। इसका फायदा उस वर्ग को होगा जिसको बाजार खोजने के लिए अधिक दौड़-धूप नहीं करनी पड़ती। जिनको बाजार खोजने और विकसित करने के लिए दौड़ धूप करनी पड़ती है और प्रदर्शनों में भाग लेना पड़ता है, उनका बाजार विकसित नहीं हो पाएगा और निर्यात कम होगा। बड़े निर्यातकों को इससे लाभ होगा। इसलिए मेरा निवेदन है कि 35 बी के अन्तर्गत दी गई सुविधाओं को पूर्ववत् रखना चाहिए। रूपी कंट्रीज के बारे में कहा जाता है कि व्यापार संतुलन हमारे पक्ष में है। हमारा निर्यात आयात से अधिक है। मैं कहना चाहता हूँ कि यह कोई संतोष की बात नहीं है। यदि हमारा निर्यात अधिक होगा और आयात कम होगा तो वे देश अपने आयात में कटौती करेंगे। इससे जिस सामान को वे हमारे यहां से मंगाने हैं, उसमें मन्दी आएगी। इसका परिणाम अभी भी दृष्टिगोचर हो रहा है। रूस ने आयात में कटौती कर दी है, जिसके कारण काजू, कारपेट, इलायची आदि

[प्रो० अजित कुमार मेहता]

के बाजार में मन्दी आ गई है। इससे कई चीजों के बन्द होने का खतरा पैदा हो गया है। रूपी कंट्रीज इंपोर्ट पालिसी अपेडिक्स 8 और नौ के अन्तर्गत आने वाले गुड्स की खरीद के लिए जो फारेन करेंसी खर्च करते हैं, उस पर यह बन्धन लगाने की आवश्यकता है कि यह सारा का सारा सामान जहां तक हो सके रूपी कंट्रीज से खरीदा जाए। रूपी कंट्री से व्यापार बढ़ाने के लिए मेरा एक सुझाव है कि आप अलग से एक न्यास का निर्माण करें जिससे इंपोर्ट पालिसी अपेडिक्स 8 और 9 में आने वाली वस्तुओं से व्यापार कर सकें। सरकारी तन्त्र पर आपका बेतहाशा खर्च बढ़ रहा है। यह 21.1 प्रतिशत के लगभग पहुंच गया है।

श्री चरण सिंह (बागपत) : आप शरीफ आदमी हैं। आपको सही बात मालूम नहीं है।

प्रो० अजित कुमार मेहता : जो जानकारी मिली है, वही मैं आपको बता देता हूँ। एक सुझाव और देना चाहूंगा और वह यह कि बिहार कोयले का भण्डार है। सारे बिहार के इस कोयला क्षेत्र में एक भी थर्मल पावर स्टेशन नहीं है। बिहार की सीमा संगरौली में आपने एक पावर स्टेशन बनाया हुआ है लेकिन बिहार में नहीं बनाया है। कहलगाँव में बनाने की बात थी, पता नहीं उसका क्या हुआ? आप अवश्य इस बात पर विचार करें जिससे बिहार के कोयला क्षेत्र में एक थर्मल पावर स्टेशन बन सके। समाज के कमजोर वर्ग के उत्थान हेतु आप मण्डल आयोग की सिफारिशों को अवश्य लागू करें।

अपने क्षेत्र के बारे में भी कुछ कहना चाहूंगा। यह एक बहुत पिछड़ा हुआ क्षेत्र है।

इसके औद्योगिक विकास की ओर आपको अवश्य ध्यान देना चाहिए। जितनी सुविधाएं समस्तीपुर को पिछले दिनों मिली थी, वह सब सुविधाएं आपने धीरे-धीरे वापिस लेने का काम किया है। जो ट्रेन समस्तीपुर से हावड़ा और समस्तीपुर से दिल्ली तक चला करती थी, उसको आपने वहाँ से हटा लिया है। आपने हावड़ा तक जाने वाली गाड़ी को मुज्जफरपुर, सोनपुर और गोरखपुर तक बढ़ा दिया। इसी प्रकार जयन्ती-जनता गाड़ी को भी आपने मुज्जफरपुर तक बढ़ा दिया। मैं पूछना चाहता हूँ कि क्या समस्तीपुर में लोग नहीं बसते? अगर आप समस्तीपुर को सारी सुविधाएं देने का वचन दें तो मैं और यह कहूँ कि वहाँ से विपक्ष का प्रतिनिधित्व नहीं होना चाहिए तो मैं सदन से वापिस जाने के लिए तैयार हूँ। समस्तीपुर के लोगों की कास्ट पर अपनी सुविधाएं नहीं चाहता, आप उनकी सुविधाओं का ख्याल रखें। समस्तीपुर का दक्षिणी भाग गंगा के कटाव से पीड़ित है। वहाँ के मुखिया ने मेरे पास एक पत्र भेजा है जिसमें लिखा है कि गंगा के कटाव से 783 परिवार पतसिया में, 250 परिवार सुल्तानपुर और 795 परिवार चमथा में विस्थापित हो चुके हैं। कुल 20,000 एकड़ उपजाऊ भूमि कट चुकी है। बिहार सरकार ने इस कटाव को रोकने के लिए 1980-81 में 12 लाख रुपये की एक योजना स्वीकृत की थी। लेकिन उसका भी कोई फल अभी तक प्राप्त नहीं हुआ है। इसलिए मैं आपसे आग्रह करता हूँ कि आप बिहार के सिंचाई विभाग को इस बारे में प्रेरित करें और अपनी ओर से सहायता देकर इन इलाकों को गंगा के कटाव से मुक्त कराएं और साथ ही साथ समस्तीपुर औद्योगिक विकास की ओर उन्मुख हो सके, इसका प्रयत्न करें।

SHRI BHIKU RAM JAIN (Chandni Chowk); Mr, Deputy Speaker, Sir,

I have to thank you for giving me a little time. But I suggest that you would not insist on my finishing in ten minutes. I have to say something, without giving any preface as to what income-tax is, how it should be levied and in what manner it should be implemented. I have only to touch about...

MR. DEPUTY SPEAKER : This time limit I may not insist on because a long list has been given by the Whip and I have to state that the Members whose names are found in the list are not available in the House. Whenever the names are sent here by the Whip, all those Members must be present in the House...

SHRI BHIKU RAM JAIN : Sir, I have been in the queue from 28th. (*Interruptions*).

SHRI SATISH AGARWAL (Jaipur) : No Cabinet Minister is present; not even a Minister of State is present. Only Mr. Poojary is sitting.

SHRI BHIKU RAM JAIN : I would like to begin by saying that India is a very large country and I am proud to say that our Budget is also very large...

श्री छोटे सिंह यादव (कन्नौज) : हाउस में तो कोरम ही नहीं है। यह सब किसको सुनाया जा रहा है? लाइनों की लाइनें खाली हैं।

MR. DEPUTY SPEAKER : In lunch hour, the point of quorum is generally not raised.

AN HON. MEMBER : That is the convention.

SHRI BHIKU RAM JAIN : There is no lunch hour; Members may or may not be present.

India being the largest democracy in the world, a large country with a large budget and a sound budget, I only wanted to submit, the budget

should be such that it is not very complicated, the taxation proposals should be such that they can be implemented without any pinch and the money is recovered government revenue as much as is wanted for expenditure of the country is received.

I only wanted to submit one thing. Now the budget comes every year. The budget is presented on the 28th February and the budget is discussed and decided, as my learned friend said, in a very short time and thereafter it is passed for the year. Will the Minister kindly consider—and it is a suggestion which might not have been made before—that Finance Bill (Taxation proposals) may be presented not for one year but for more than one year, may be for three years or five years, so that the people at large may have a chance to think about it and to implement it in the right earnest and the Government, if they so desire, may make changes here and there whenever there is some difficulty. Unfortunately what is happening today is this. Particularly in indirect taxation every day I find a notification changing the rate of customs duty or excise duty or changing the mode of collection or giving a particular relief or levying additional duty and all those things. I am, therefore, making a suggestion which the Finance Minister may consider, whether it would be possible that the proposals become really sacrosanct document and for three or five years it is not changed unless the circumstances warrant and then again it should not be changed without discussing it either on the floor of parliament or in a Committee to be appointed for that purpose. We have three statutory Committees which generally deal with financial matters. I happened to be a member of the Public Accounts Committee for only one year. I have noticed that quite a large number of points that are given to the Public Accounts Committee by the Audit are discussed. Most of these are general expenditure items. I am of the opinion that even the revenue items should be

[Shri Bhiku Ram Jain]

discussed and they should be discussed at length. Therefore, I am suggesting to the Finance Minister—it may be examined, whether another statutory committee can be made so as to take stock of the revenue side of the Budget. Generally it remains unattended to excepting on the files of the officers. Somebody looks it up and makes various points and ultimately in the year end what happens? There is a shortfall—all right, increase the tax. Increase the customs duty or increase the excise duty. Therefore, these are my two suggestions which may kindly be examined so that if the hon. Minister for Finance agrees, 'Yes, there is a justification for some such thing and there is no justification for changing the fiscal policy so often', this may be helpful in getting more revenue and helpful to the people to pay the tax money in the right earnest.

I find everybody talks about corruption. Everybody talks about the harassment and time again not only at the time of the Budget but even otherwise, it is known secret now that there is great corruption in the realisation of the taxes. Taxes generally everywhere are supposed to be a hard nut to crack and therefore is corrupted. I somehow wish to say that if there is some corruption and if the Government and the Opposition, all know and talk about that there is corruption, why cannot they simplify things in such a manner that if the corruption cannot be avoided and if corruption cannot uprooted, it can at least be minimised. To-day corruption is increasing because of the voluminous Acts and the ever-changing Acts and then amendments, modifications, etc. day in and day out and that is how even the assessing authority, whether it is the Income-tax Officer or the assessing authorities of the Customs duty or excise duty are not aware of and if somebody goes and asks a Collector of Customs and asks him how many amendments have taken place during this last week or last month, and whether he has been able to understand all of them, let me be permitted to say, he would say,

'No'. He has not taken stock of that and he will not be able to give a proper answer for them with the result that there are interpretations and counter-interpretations and litigations and thousands and thousands of cases are lying in the courts. If this thing does not open our eyes so far and if we are not able to take stock of it and people have to go unnecessarily from one court to the other and from the second court to third and if there are litigations and litigations and if we know that the law is not so simple that even important lawyers are not able to understand it and the courts differ in their judgements, why cannot we make these laws, particularly, the tax laws as simple as to make them understandable by the people who pay the tax. You know even those people who pay the taxes, intelligent people who pay the tax, the lawyers and advocates who pay the tax—most of them do not know and you might have noticed that people come and say, 'We cannot file our return—the return of income tax, the return of wealth tax or the return of gift tax or the return of this tax or that tax. In India there are a large number of taxes and all these taxes are such which, as I said, are not understood by them. As my friend was just saying, hardly we get a hundred crore of rupees from wealth tax, gift tax and estate duty. From Estate duty we hardly get Rs. 13 crores. India is a country which is very sentimental as far as this matter is concerned. We want a tax after the death of a man and that too yields us only Rs. 13 crores all these years when this tax has been on the statute book. Can't we remove it? Then take the gift tax. If you make a gift of Rs. 5000 or more you pay a tax. What is the value of Rs. 5000 these days? If a man is required to be honest and if a man is required to pay tax, then you want him to pay only after Rs. 5000 is given as gift where there is a great system of gifting. This has to be taken stock of.

Likewise, wealth tax. Wealth tax was introduced to reduce the disparity among the residents of the country. Has that aim been achieved? Have we been

able to do away the disparity in incomes and the holdings of the people in this country? If we have that intention, can we do it only with Rs. 70 crores that we get from wealth tax? My submission through you, therefore, would be, that we are getting only Rs. 90 or 100 crores through these three taxes. Let the Finance Minister find another avenue to find this Rs. 90 crores of rupees and do away with these three taxes.

How many files would be removed? How many people will then pay tax? For arguments, sake, there are 35 lakhs income-tax assesseees in this country. Out of that, 27 lakhs are the salaried people who pay the tax under the self-assessment scheme. There are about 14 lakhs to 15 lakhs people who are the regular assesseees. Out of these, 14 or 15 lakhs of the assesseees, I believe, the business men and industrialists '10 to 15 files may be of their family like wives, sons, daughter-in-law and minor and major sons, you may be collecting tax from. Real tax payers may therefore, be just numbering to 1 lakh to 2 lakhs. For that purpose, you have got a big parnahernalia in the Income-Tax Department. You know, Sir, how many income-tax authorities are there. The authorities that are running the Income-tax are : Director of Vigilance and there are about 20 directors—I am not talking of the Incometax Officers, Assistant Commissioners or Commissioners. But, I am talking of the people who are above them—who are supposed to monitor all the information as to what is happening in the country. That too, out of 70 crores population, they are keeping vigilance only on 2 lakhs of assesseees. And these two lakhs of people are being investigated by them. I shall just tell you the number of authorities who are keeping a watch or vigilance. There are Director of Inspection, Director of Vigilance and Director of Intelligence and some such thing. Their number may come to 12 or so. My submission is that the Incometax law consists of about 300 clauses or so. Then there are 400 places where the I.T.Os are stationed. There are 2 lakhs of people from whom in-

cometax is being collected. In my opinion more than 30% of these result in the litigation. Interpretations of the law differ. The cases go upto the Supreme Court. You will find, Sir, that in quite a number of cases, a huge amount of money is refunded every year. Who is responsible for this? And who is to blame? I would also tell you one more thing.

Sir, I am representing Delhi. I put a question to one of the officers—Sales-tax Commissioner or Incometax Commissioner. I asked him to find out from his department as to whether there is five per cent of honest officers. Forget the assesseees who are dishonest. They are having searches on the assesseees. And everyday they are calling the assesseees to their offices—not once or twice but twenty times—in a year for assessment. This is waste of nation's time. There is no system under which the raid is conducted on the assesseees' homes. It is the goose which lays the golden egg. They are taking steps against them But, what steps are being taken against those erring officers one and all who are responsible for the bad names to the Government, to the Legislature, to the system and to the laws that have been enforced? Everybody says that the income-tax is difficult and it cannot be implemented. Who is responsible for that?

MR. DEPUTY-SPEAKER : Mr. Jain, your time is over.

SRHI BHIKU RAM JAIN : You please give me some more time. You told me that I would get the maximum time.

MR. DEPUTY-SPEAKER : I will give you five more minutes. Only ten minutes were allowed to you. Your party's time is over. The Minister has got to reply at 3 O'clock.

SHRI BHIKU RAM JAIN : Give me some more time. I wish to say that India is an agricultural country. 80% of our population is living in the villa-

[Shri Bhiku Ram Jain]

ges. Year before last or, probably, last year, a system was introduced in the budget whereby the people earning in the cities were required to spend some money in the villages. They were giving the incentive of giving exemption in the income-tax. That system is being changed a little this year. And as Mr. Vajpayee was saying, you are having a corporation or some other institution for that purpose. But, I do not think the incentives would remain there. If I have to spend some money I want to do that in my own way in my constituency to which I belong. If I have the money and if I am required to deposit that with some other authority, you would spend it somewhere wherever you like. May be, a little preference you may give to my suggestion. I may not do that. Therefore, I suggest that a system may be evolved whereby the improvement is made in the villages by the people who are in the cities. That may be permitted through the system that was in vogue heretofore. Because otherwise the incentive would die and probably the idea of having development in the villages may not come through. Sir, we have made a lot of improvement in the industrial production. Like other developing countries India is coming up very fast as far as industry is concerned and that has come through the corporate sector. Everyday we have been talking about the corporate sector and the taxation to the corporate sector is to the extent of 90 per cent. Sixty-five per cent is the income tax and when that Sixty-five per cent income tax is deducted from the remaining thirty-five per cent they have to distribute fifteen per cent earnings to the share-holders. Most of these share-holders are poor people. Sir, at present the unfortunate thinking is that the companies are belonging to rich people. You might have seen in the recent controversy about the foreign investment that they are people who are having 4 to 5 per cent as their investment and are controlling the management. The other money is coming either from financial institutions or from the poor who are called shareholders. Nobody is taking care of those share-

holders. Some of these people are either having 100 or 200 shares. With due deference to Mr. Chitta Basu I will say that you always take care of the workers but you don't take care of the shareholders who are much worse than the workers in this country. These shareholders include widows and invalids who have invested their money in a company considered to be good and wait for the dividend to come.

Sir, in Bombay there has been a strike and many share-holders have been affected. Not a word has been said about that. There are more than one lakh workers on strike but there are more than several lakhs of share-holders who have been affected and they will not be getting their dividend this year but also for several years to come. So, my submission is that unless we continue to have the productivity as our goal the country will not progress and I am, therefore, requesting you that this must be taken care of.

SHRI CHARAN SINGH : The share-holders live in towns. What about the villages.

SHRI BHIKU RAM JAIN : My submission to Shri Charan Singh ji is that let us not have that controversy that the people living in towns though are even poor should not be taken care of. They should be taken care of as the people living in villages.

1357 hrs.

[SHRI R.S. SPARROW *in the Chair*]

The interests of the agriculturists should be watched. Industry should be developed in the villages but industry could be developed by the people who have money and live in towns. I would welcome if the villagers come forward and invest money in industry but if they do not come forward then the people from the towns should not be debarred. If we only talk of people living in towns then the industry would suffer.

Sir, there is an agricultural economy agricultural industry and side by side there is industrial development also.

India has become too large a country and one of the contentions is that we have made a big growth. India is self-sufficient as far as our own needs are concerned, namely, for defence purposes, daily use purposes or other purposes including cement and other items. Therefore, my submission is that while we should think in terms of village people we should not forget the town people otherwise in my opinion the industrial progress and growth would suffer.

14 hrs.

Sir, we were talking about Direct and Indirect Taxes. There is no doubt that the revenue through Indirect Taxes has gone up as against the revenue from the Direct Taxes. But let me remind my friend that in 1920-21, the total revenue through Income-tax was Rs. 20.19 crores. It was only about Rs. 20.19 crore and this year it is more than Rs. 4500 crore. So, during the last sixty years or so, revenue through Income-tax has gone up from Rs. 20.19 crore to Rs. 4500 crore. The customs receipt was Rs. 29 crore only and now it has gone up to Rs. 4997 crore. The income through Excise duty has also gone up from Rs. 2.85 crore to Rs. 8524 crore during this period. I would like to point out that it is because of the industrialisation that has taken place in this country and also the efforts of the people of this country which have made this country one of the industrialised countries in the industrial map of the world. Although we call ourselves a 'developing' country. I want to say that today we are one of the developed countries. You are getting Rs. 8524 crore as excise duty which means that you are producing so much worth of products in this country. We should appreciate those workers who are living in the towns and cities. These people previously used to import even small things from foreign countries. In those days the young ones in the house used to ask for imported things. कहते थे देखो, बाहर जा रहे हो, सुई भी विलायती लाना । Today that position is changed and they have turned the corner. They want the products of Tatas, Birlas, from West

Bengal, from Assam, etc. Now, the goods manufactured in our country are of high quality and we are now exporters. Some time back, we were importers. Previously they used to write on their sign-boards "Importers" and now they are writing "Exporters". This position has come because we are producing something which is of a high standard and quality.

Sir, I have talked something about the changes that have taken place. The Finance Minister has very kindly agreed to my request and has provided a clause that the capital gains would now be exempt from tax if they are deposited for three years in the Central Government bonds which probably are going to be announced soon. I welcome this idea. It is a good thing. Now, they will be able to utilise the money after three years. I wish to add therein that the money can be invested either in the new Central Government Bonds or can be invested in the UTI or Deventures or Company Shares so that the growth of industries can take place. Earlier there was also a clause that this money could be invested in industries, may be agricultural industries, may be industries which are based in the villages. There should be an encouragement for investment of money from capital gains.

My friend was talking about non-residents investing their money in our country. It is good that in this way money comes from foreign countries. But, at the same time, I would like to warn the Government that that money is being invested in some companies. The money which comes here for investment would in course of time help outflow in the shape of money to foreign countries. This will create problems later on. The Government should take note of it so that traffic should not start that way. Now, an incentive in Income tax of 20% is given. I understand that earlier facilities by way of exemption in respect of expenditure on travelling and advertisement were considered to be wasteful. Now, any expenditure incurred on travelling by car, air or rail

[Shri Bhiku Ram Jain]

will not be disallowed. But the Government has deleted the facilities by way of exemption on the expenditure on advertisement being made available to the big industrial houses. The big industrial houses are finding it very difficult to sell their products without any proper advertisements. Therefore I am submitting that this 20% deduction should be allowed to them. This facility should be made available to the people. After all, out of that earning, you are getting taxes. I reiterate that wealth tax and gift tax and also in the Estate Duty, they should be abolished.

I have only one or two more points. First, the Income-tax refund system should be streamlined. As it is, it is very difficult to get a refund of income-tax without payment of money, and that also in time. Some foolproof system needs to be evolved. On a number of occasions, the income tax payment challans are found missing in the files of the Department. I have deposited the income tax in the bank, have sent the challans to the department and am in possession of the receipted challans as also the receipt of the incometax department, but nothing is available in the income tax department files. The man who has lost the challans or is responsible for keeping them on the file does not get a rebuff from his superiors and the assesses are put to a lot of difficulties. This system should be streamlined, and if I have submitted a challan once, that should be considered a sufficient proof of payment.

Then, there is a double taxation on firms. Even when a firm has got an income of Rs. ten thousand, they are required to pay incometax, and then the individual Partners have also to pay incometax. This is double taxation and has perhaps escaped the attention of the authorities. This needs to be rationalised.

A very large number of requisitions are going on for all properties that are changing hand. Every week, I get a gazette, as big as a book, which indi-

cates where the notices have gone, but not even a single property is acquired. You have created an avenue of corruption. This needs to be looked into.

I have one small thing to suggest. Today's newspapers carry a news item about the salestax and a little apathetic attitude by the Chief Ministers of various States. I feel this is the most obnoxious levy. Salestax is the tax which has eaten away the fibre of the national character. The paralled economy is as a result of the salestax. It needs to be done away with straightway. It needs a little courage; the Chief Ministers and the Central Government have to take a strong decision. There is nothing that would be lost as far as the revenue is concerned. Four thousand crores is the revenue against salestax. If this is converted into excise duty, it will yield more, and save us from a lot of corruption. I would, therefore, request the Finance Minister to be bold and see that the decision that has been taken by Chief Ministers is implemented. Apart from that, the entire salestax structure should be removed from the statute book; If it is not removed, the parallel economy will continue. And if that is not checked, the parallel economy or the black money will continue to be there and the economy of the country will suffer.

With these remarks, I support the Finance Bill, and thank you, Mr. Chairman, for permitting me to speak on this Bill.

MR. CHAIRMAN : Hon. Member, the stipulated time is running out. Kindly stick to the salient points as much as you can.

SHRI SATISH AGARWAL : I shall bear in mind your observations.

MR. CHAIRMAN : I was going to ask on a very special request Shri Charan Singh to speak.

SHRI SATISH AGARWAL : I was informed by the hon. Deputy Speaker, that I will be called...

MR. CHAIRMAN : I know, but now that the request has come, I thought, we would change the order.

SHRI SATISH AGARWAL : But it was agreed that Shri Charan Singh will speak before the Finance Minister. It does not look nice that a former Prime Minister speaks in the House without a single Cabinet or State Minister being present in the House. चौधरीसाहब तब बोले, जब फाइनेंस मिनिस्टर आ जाएं, तो ज्यादा अच्छा है।

श्री चरण सिंह : मैं आपसे दरखास्त करता हूँ कि आप फाइनेंस मिनिस्टर को खबर भिजवाइए कि वे तशरीफ लायें।

सभापति महोदय : भिजवा देते हैं।...

The Minister has also come now.

SHRI SATISH AGARWAL (Jaipur) : Sir, the House is currently debating the Finance Bill. While participating in the discussion on the Budget General I had reserved my comments so far as the fiscal policies are concerned for this particular occasion. At that particular point of time I had drawn the attention of the Government not to fiscal and monetary policies, but mostly to the laudable objectives as enshrined in our Six Plan Document and in our Constitution and how, during the last 33 years, those were as far away from our national objectives as we were when we started our journey to Planned economy in 1951. I had referred to the problem of rural unemployment, rural poverty, the agricultural sector, the irrigation sector and the increasing disparities in between incomes and groups; and the concentration of economic power in a fewer hands.

So, without repeating all that has already been said on the floor of the House while participating in the discussion on the Budget General, I will now circumscribe my observations to the fiscal and monetary policies of the Government.

Now, Sir a general complaint has been made with regard to the paucity of time to discuss various important economic policies of the Government of India, whether it be the occasion for discussion on the General Budget or the Finance Bill. In this connection, the Government has been making an inquiry as to what should be done, because majority of the Ministries are guillotined. So, what should be done? The Government has to pass the Finance Bill within a limited time because under the provisions of the Collection of Taxes Act, the Finance Bill has to be passed within 75 days. This is introduced on 28th of February. So, I have one suggestion for the Minister for his kind consideration that the whole issues and the provision of the Collection of Taxes Act should be amended so as to provide 90-days' time instead of 75 days. Then the House will get more time for discussion of more Ministries and also have a better discussion on the Finance Bill.

Now, Sir, the Hon. Minister had made certain announcements a few days back while introducing for consideration the Finance Bill with regard to certain reliefs. I am very happy to see that he has met halfway the amendments that I had moved. I wish to thank him for accepting some of the suggestions I had moved through my amendments. If you look at the Amendments, many of the amendments are such whereby either my name appears or Mr. Pranab Mukherjee's name appears. He has accepted these things in principle; probably on account of some prestige of the Government he did not think it proper to accept my amendments. Even then, I would not be uncharitable to him and I extend my compliments to him that he has been responsive to what has been suggested by me in my amendments. And at the appropriate time, I would not even Press for those amendments.

Now, Sir, I have got one or two more things to say. I had very emphatically demanded in this House with regard to certain structural changes in

[Shri Satish Agarwal]

the entire taxation system in this country. A time has now come when the whole House should have a look at the entire tax-structure in this country. My own opinion on a non-political basis is that our total taxation system, our fiscal and monetary policies have served the rich better than the poor. If we spend 80 Paise Per head in the rural sector, we are realizing Re. 1/— from the rural sector; and it has been borne by a study carried out by the Indian Institute of Management, Ahmedabad. This is really inequitous and unfair.

I would quote some instances here. In 1957, on the basis of a report and a study made by Prof. Kaldor to suggest what taxation Policy should be introduced and pursued in this country after independence, we had an integrated system of taxation for this country. He said: If you earn, you pay income tax; if you save, pay wealth tax; if you gift, pay Gift Tax; if you spend, you pay an Expenditure Tax; and if you die without doing any of these things, you Pay Estate Duty. This was the integrated circuit suggested by Prof. Kaldor. On that basis, in 1957 various tax laws were introduced in this House and passed here.

I would draw the attention of the hon. Minister and the House to the Statement of Objects and Reasons as enshrined in the Wealth Tax law. Therein, it has been mentioned that in order to check the concentration of economic power in fewer hands, in order to establish an egalitarian society and in order to have a socialist pattern of society, this particular measure is being introduced.

I would now question the Finance Minister: We too, in the Committee have come to this considered opinion—and this is my personal considered opinion that all these taxation measures have failed to achieve the objective as enshrined in the Statement of Objects and Reasons.

Under the Wealth Tax, our total collection comes to near about Rs. 70 crores. What is the position with regard to arrears? They are more than Rs. 300 crores. With regard even to collection, what is the position? There are 4 lakh wealth tax assessees in this country, Out of them, 95% are those whose wealth is upto Rs. 5 lakhs. Above Rs. 5 lakhs, the total number comes only to 5%. So, we are realizing the whole wealth tax from those people who are in the middle class category, more or less. But what about large industrial houses? In 1957, wealth tax was levied on all industrial establishments and houses, private or public; but in 1960, this particular levy was kept in suspension. After 1960—it is more than 22 years—this levy was not re-imposed.

Mr. Finance Minister, you deserve compliments for accepting this suggestion of mine and certain recommendations of the Committee; you have re-imposed and re-levied wealth tax on closely-held companies, or on private companies. But you have spared the public limited companies. You levy half—a-per cent or quarter per cent; I will not mind. But you will have additional resource mobilization from that sector alone. if a particular large industrial house had Rs. 2500 crores when Britishers left this country, now its assets have grown to more than Rs. 2,000 crores, without their contributing even a penny by way of wealth tax. Does it not hurt me or hurt us that you are not charging any wealth tax on those large industrial houses, whose assets have grown enormously? And you are charging 95% of wealth tax from those people who are in the lower category.

Similarly with regard to Estate Duty—just Rs. 14-15 crores; Gift Tax: Rs. 6, 7 or 8 crores. What is this amount? Gift is inherent in our blood; gift is a tradition in our country. And now, to impose Gift Tax just to

get Rs. 6, 7 or 8 crores, is useless. Wealth Tax, Gift Tax and Estate Duty have failed to serve their purpose. Their total collection comes to Rs. 100 crores. There is so much wastage of manpower of the Income-tax Department concentrating only on them. You concentrate more on an industrial house where you have got a Special Cell; and a Special Cell has been able to detect an addition of tax in large industrial houses—to the extent of Rs. 90 crores in hardly 12 cases. So, you strengthen that.

My suggestion would be that the Finance Minister should give serious thought to this: whether these three taxes, viz. Wealth Tax, Estate Duty and Gift Tax should be abolished completely, and we should have another method.

In this connection, I would say that this tax system is primarily responsible for the generation of black money. That is my considered opinion. The more complicated a tax structure is, the more inequitable it will be, and naturally, it will lead to the generation of black money. Now, among the 4 lakhs of wealth tax assesseees in this country, only 16,000 are such as whose wealth is assessed at more than Rs. 10 lakhs in all. You will find 16,000 people in South Delhi alone—you will find in any metropolitan city like Bombay, Madras or Calcutta. It will be something surprising to know who are these 16,000 people all over the country who are paying wealth tax on more than Rs. 10 lakhs.

Secondly, according to a study carried out by the Department itself, the individual wealth of individual members belonging to large industrial houses has gone down during the last two decades. How is it? Their assets have risen. It is because they live in Guest Houses which belong to the companies. They are guest houses worth crores of rupees. I will not cite instances, but I can tell you that they are living in houses worth crores of

rupees—there are the guest houses. No wealth tax, absolutely. Then about the cars—they are the companies' cars. No wealth tax. Servant companies—no wealth tax. Even in jewellery cases, people were clever enough. You did not plug those loopholes. You did it when the PAC made a recommendation. People were so clever that they had formed jewellery companies. Ten people were pulling jewellery for lakhs of rupees and they did not pay any wealth tax on that jewellery, because it belonged to a company. I am happy that you have plugged many of the loopholes and accepted many of the recommendations of the PAC which was never done so far during the last 30 years in this country. You deserve compliments for it. I have already complimented you and I am prepared to compliment you even now, but you are only half way, you may be half way in height but don't be half way in nature, don't be half way in passion. If this suggestion of mine is not possible for the hon. Finance Minister to agree that the three taxes particularly may be abolished, then the alternative is that you rationalise them, increase the limit.

I will give you an instance. If I deposit Rs. 1 lakh for my son or grand son for education purpose, there is no gift tax, no limit. Who is going to deposit lakhs of rupees for educational purposes? 80 per cent of the people living in the rural areas would not be able to deposit any money, whatsoever for educational purposes; they do not get education; there is no education for them; even primary education is not for them after 33 years. It is only for those people. Now, if I deposit Rs. 1 lakh or Rs. 1 lakh for educational purpose for my son or grand son, no gift tax. But if I give Rs. 5000/- or Rs. 10,000/- to my son or grand son or even daughter out of love and affection at the time of marriage, what is the limit under the law? Gift tax Rs. 15,000/-. Rs. 15,000/- is for everybody. We know; it is a known fact that Rs. 15,000/- is nothing for your

[Shri Satish Agarwal]

daughter. You cannot give more than that. If you give, then you have to give the gift tax. But if I deposit Rs. 2 lakh, no tax. So, I have made certain considered suggestions in this amendment and the hon. Finance Minister can agree to them. This limit of Rs. 5000/- should be raised to Rs. 15,000/-. Limit from Rs. 10,000 for HUF etc. at the time of marriage should be raised to Rs. 20,000/-; and no limit for educational purposes should be limited to Rs. 25,000/-. There should be limit on that. I will feel very happy if the hon. Finance Minister gives a serious consideration to all these matters.

Now, there is a problem with regard to arrears. The Finance Minister himself is on record to say—and it is a very serious matter of great consideration for the whole House—that about Rs. 4000 crores of our Consolidated Fund, of our tax net being in arrears either for the litigation or on account of court orders or stay orders. I don't blame the Finance Minister, but he has to do something about it. If you are able to realise Rs. 4000 crores, then there is no deficit, then there is no need for additional taxes. Even the whole realisation of arrears is sufficient enough to meet our deficit, to meet our demand of additional resource mobilisation. But what happens? Your Department is busy in writing off arrears. Why? There should be some strict guidelines on that. You must have read in the today's newspaper that, as a consequence of the Report of the PAC, in one single individual case—Kamakshya Narayan Singh, MLA for years, Minister for years in Bihar—the arrears to the tune of Rs. 1.4 crores have been written off by the government. So, he does not own any property; he is not traceable—nothing absolute. And there are dozen and hundreds of people where such outstanding tax liabilities have been written off. This is a matter of serious concern.

Similarly, there are cases under

the Estate Duty Law against the old princes and rulers or maybe Dharm Teja; and maybe Mundras—Rs. 7 crores Rs. 8 crores outstanding. What is the government doing? Government should not be soft towards these people. This is a matter of serious concern.

Apart from these arrears, I would like to say something about exemption. Once this Parliament has approved a certain rate of taxation, you say, it is all right. This will be the rate of taxation. Now, the government, under the executive power under section 25 of the Customs Law, under rule 8 or 11 of the Excise Law, has got the power to grant exemption. Now, this is the total impact or rather it is known as a revenue foregone, because if exemption would not have been granted, that money would have come to the Consolidated Fund of India, would have come to the tax net. So, in American terminology, it is known as tax expenditure. How much money are you giving through tax concessions either Customs Law or the Excise Law or the Direct Tax Law? That roughly comes to a thousand crores of rupees. A rough assessment was made some time back by the Committee that it comes to near-about ten per cent of the total tax which was Rs. 12,000 crores. So, the estimate then was Rs. 1,200 crores. It may be any amount but it is colossal sum. Rs. 1,200 crores we are giving through this method of exemptions and this house has got absolutely no powers to closely scrutinise the propriety of those exemptions. Of course, the Public Accounts Committee is competent to do that but the Public Accounts Committee has enormous work at its disposal. The initial budget of 1921 which was presented to the Central Legislative Assembly of this House was Rs. 128 crores and now as on date the excess budgets are thrice, the supplementary budgets are ten times and the original total budget of the Government of India is more than hundred times than what it was in 1921. So, now we have to evolve some mechanism to see that how much money

we are spending through tax system. That is known as tax expenditure. There should be a Tax Expenditure Committee which shall examine this issue independent of any other committee because it is such a colossal subject which is equivalent to the entire annual budget of the North-Eastern region, which is much more than the annual budgets of many States in this country. So, now this is a very colossal sum and it is not possible for the Finance Minister to keep a track about every exemption. He has to deal with international institutions, he has to deal with foreign loans he has to deal with borrowings and he has to deal with so many other problems—balance of payments position, economy at large, price rise also touching new heights, inflation becoming 8 per cent. So, these are some of the problems.

Lastly, I would like to know from the hon. Finance Minister as to what happened to the Reports of the Economic Administration Reforms Commission? Why have you not placed them on the Table of the House, why have they not yet seen the light of the day? We would like to know as to how the Government is going to deal with these reports? Have they been made available to the hon. Members or whether the Government will announce some decisions on those reports? What will happen to them? We set up a commission, have a report of it and then become silent over it, put it in the cold storage. That is not proper.

Similarly, I would like to remind the hon. Finance Minister about Excise Law. I distinctly remember that it was very strongly felt that the Excise law in this country consists of only 10-12 sections. The whole law is administered through rules. The rules can be changed at any point of time. So, in 1978 or 1979, if my memory does not fail me, I had assured this House that a comprehensive Excise Bill will be introduced very shortly in this House. Now, it is practically going to be more than five years that I had set up a Special Cell for that, a Drafting Committee, every-

thing for that. Now, more than five years have passed and you have not been able to bring forward comprehensive Excise Bill in this House. The Excise revenues are practically 70 per cent of the total tax revenues of the Government of India. So, it is high time that the whole taxation system has to be streamlined, has to be radically changed and has to be rationalised, has to be simplified. Obnoxious taxes have to be completely abolished, some more revenues have to be found out and there should be a committee of experts of this House constituted for examining each item of revenue and each item of expenditure as to what extent they are proper or not. This is for this particular House to set up such a Committee and I would earnestly request the hon. Finance Minister that whatever we do in committees is not possible in the House because we act in a non-partisan way, we have a non-partisan approach and we have an approach of the nation as a whole. So, I would earnestly request that the committee system should be strengthened and all items of expenditure and revenue should be closely scrutinised by this committee which may be headed by Prof. Ranga. I do not mind it, I am prepared to work under him, but the House should have set up such committee in order to closely scrutinise each item of revenue, each item of expenditure and then suggest ways and means to make improvements on that particular system. Unless we are able to radically change the whole taxation system in this country, the fiscal and monetary policies which have unfortunately been to the advantage of the larger people in this country, we would not be able to achieve our national objectives as enshrined in the Constitution, as embodied in the Sixth Plan document and which are very dear to everybody in this House. So, with these observations I thank you very much for giving me the time on this Finance Bill.

SHRI G.M. BANATWALLA (Ponnani) : Mr. Chairman, Sir, a lot has already been said with respect to the state of our economy, the financial policy and several other features of the budget

[Shri G.M. Banatwalla]

and the Finance Bill; therefore, I will not take up that aspect of the subject. However, I should say that during the last few years our economy certainly developed certain financial imbalances. It goes to the credit of the Finance Minister, Shri Pranab Mukherjee, to have made a genuine effort in the present Finance Bill to correct these financial imbalances in the economy, which had cropped up in the past few years. I may refer to some good features.

In order to assist industry to replace the assets, the rate of depreciation allowance has been increased. This is a welcome feature. Similarly, to keep up the motivation to investment, the rate of interest has been brought down to 18 per cent. This is commendable.

PROF. MADHU DANDAVATE :  
For want of time, concentrate on the criticism.

SHRI G.M. BANATWALLA :  
There are certain suggestions which may be made with respect to a few items in connection with the Finance Bill.

I may first refer to the position with respect to charitable trusts. It is proposed to withdraw exemptions hitherto available to trusts on profits and gains of any business carried on by or on behalf of those trusts. The hon. Finance Minister has made certain changes. In his initial excitement, even those trusts which fall under section 10 (23C) were brought under this provision. But, then, we gave several amendments, certain memoranda also might have reached the Finance Minister, and then he realised the error, because, there are certainly very important trusts, very useful ones, getting exemption under section 10(23C) for example, we have the Bombay Society for the Prevention of Cruelty to Animals and the Greater Calcutta Leprosy Treatment Scheme, and so on. It cannot be denied that they are doing very useful service. However, it is good that the Government realised the error and the notice for amendment has been given.

However, I may refer to sections 11 to 13 of the Act. These sections grant exemption to trusts which exist for charitable purposes and section 11(4) of the Act expressly permits charitable trusts to hold business as properly in trusts. There is no reason why exemption from taxation should be withdrawn with respect to profits and gains in business, when these profits and gains are to be utilized for charitable purposes. The proper procedure would have been not to attack the source of income, but to attack the utilisation of the income. If the income is not utilized for charitable purposes and that is sought to be regulated, that would have been a desirable thing. But, whatever the source of income may be, if the income is derived from any business, why should it be attacked and prohibited? The question is where the income is being used. If it is being used for charitable purposes then the source of income ought not to be denied to the trust.

The hon. Finance Minister has tried to justify his measure on the ground that the exemption was being misused with respect to the gains of profits from business. Here, I must point out that the Finance Minister overlooked the fact that before any exemption is claimed the trust must necessarily be approved by the Central Government. So, the Central Government while approving the trust exercises due vigilance and after the trust has been approved, then the exemption is granted with respect to profits and gains arising from business. Therefore, I must strongly urge upon the Government to re-consider this particular aspect of the regulation and see that where the income is derived from profits or gains of a business but is utilised for charitable purposes, then it should continue to have exemption from income tax. Otherwise such charitable trusts would have to pay such high rates of income-tax that the charity would come to an end.

Mr. Chairman, Sir, we have here, the Hamdard Dawakhana, for example in Delhi. We have in Kerala the Area Vaidyasala in Kottakkal in Malappuray

district. Who can deny the yeomen service that they are rendering in the field of medicine? They must have the exemption and such regulations which are sought to be contained in the Finance Bill will cut down heavily upon them.

I must also bring one particular point to the notice of our Finance Minister and that is that when the founder of a trust or a settler lays down a particular pattern of investment, then according to tenets of Islam, that particular pattern has to be adhered to. Nobody has any right to make any changes. Therefore, where the settler has laid down a particular pattern of investment, then any interference with that particular pattern of investment will lead to various complications, as interference with the observance of the tenets of religion too.

Mr. Chairman, Sir, another important point must be understood. The charitable trusts are required to see that they have to bring about their investment in a particular pattern before 30th of November 1983. In other words, all investment made in business will have to be disinvested over a very short period of time, i.e., by 30th of November 1983. The disastrous consequences of such an amendment can easily be understood. I must, therefore, urge on the Government to see that this particular policy is given up and the charitable institutions are allowed to continue with their benevolent activities.

Sir, I may refer to one or two other general features. Let us take up the question of disallowance of certain legitimate business expenditure. For example, business expenditure on advertisements and sales promotion described as lavish and wasteful now have been hit very badly. 20 per cent will be disallowed in the computation of taxable profits. Certain amendments are sought to be moved now by the Finance Minister. They are with respect to travelling expenses. However, the expenditure on advertisements, the expenditure on sales promotion are very legitimate expenditure in connection with business.

The regulation of this 20 per cent disallowance will hit very hard and I must, therefore, impress upon the Government to have certain modifications. Now take this concept of sales promotion. What is sales promotion? The commission given on sales for the purpose of sales promotion will also be hit by this particular provision. Similarly, if you have booths in certain fairs, trade and industrial fairs and all that, for the purpose of your own sales promotion, they will also be hit by this particular provision. Therefore, this particular amendment to the Finance Bill opens a lot of opportunities for litigation also. There is, therefore, need to revise this particular item.

Then, in connection with export incentives, now I must refer to the heightened deduction for the development of export markets. Formerly, this weighted deduction was sought to be completely withdrawn. Now, after second thought, Government comes to 1% of it. But then I must urge upon the Government to see that 2% of weighted deduction is duly allowed. This is necessary in view of our facing a balance of trade deficit. I may hardly tell you about export situation. Among exporting countries India ranked 16th in 1950, 21st in 1960, 31st in 1970 and 46th in 1981. Now for export promotion and all that we still have further curbs in our Finance Bill. This is a very sad feature of the financial policy.

Mr. Chairman, I know your restlessness. Therefore, I will conclude with only one more appeal to the Government and that is with respect to the amendment that has been sought to the postal articles. Postal rates with effect from 1st March, 1983 in respect of postal articles including the charge for V.P. book packets have been doubled. My submission is that if you are doubling postal charges on V.P. and book packets, then you are following a policy which discriminates book readers in towns where book shops are there and in small towns and villages where there are no book shops and readers have to depend upon posts.

[Shri G.M. Banatwalla]

We also have various correspondence courses by universities. All this will create several complications. I must, therefore, say that this doubling of postal rates on book packets, etc., is nothing but a tax on literacy I must, therefore, strongly urge upon the Government to withdraw this particular increase. There are several towns and villages where we do not have book shops. There are book readers and these book readers comprise 80% of the total readers of books. And you are increasing the postal rate of V.P. and book packets. This is certainly a sort of discrimination of book readers against the readers who are in places where they do not have the opportunity of entering into book shops and buying their requirements.

In Kerala we are having a serious draught. I appeal to the Government to come to the aid of Kerala. The Silent Valley project is also hanging in the balance since long. Now the situation is that in Kerala 40% power cut had to be imposed. If Silent Valley project and others are cleared, such unfortunate situation would not come up. Therefore, I urge upon the Government to take these points also into consideration.

There are several good features of the Finance Bill. There are several negative aspects of it. I must urge upon the Government to see that the Finance Bill is ride of these negative aspects in the interest of economy of our country.

**श्री राम सिंह यादव (अलवर) :** सभापति महोदय, वित्त मन्त्री महोदय ने जो वित्त विधेयक प्रस्तुत किया है, मैं उसका समर्थन करता हूँ। अधिक से अधिक धनराशि प्राप्त करने की जितनी भी संभावनाएं हो सकती थीं, वित्त मन्त्री महोदय ने उन सब का उपयोग किया है। लेकिन फिर भी कुछ बुनियादी बातें रह गई हैं। जिनकी ओर मैं वित्त मन्त्री का ध्यान आकर्षित करना चाहता हूँ।

हमारे देश में जो गरीब और पिछड़े हुए राज्य हैं, आज भी उनकी स्थिति में आगे बढ़े हुए दूसरे राज्यों के मुकाबले में सुधार नहीं हो सका है। मैं सबसे पहले अपनी स्टेट, राजस्थान का उदाहरण देना चाहता हूँ। वैस्ट बंगाल, तामिलनाडू और महाराष्ट्र स्टेट्स की इनकम में जो इजाफा हुआ है, उसी अनुपात में राजस्थान की इनकम नहीं बढ़ी है। इनकम टैक्स, बेसिक एक्साइज ड्यूटीज, एडीशनल एक्साइज ड्यूटीज और एस्टेट ड्यूटी में राजस्थान का शेयर नहीं बढ़ सका है और न वह मौजूदा व्यवस्था में बढ़ सकेगा। इसलिए वित्त मन्त्री को गम्भीरतापूर्वक सोचना चाहिए कि जिन स्टेट्स में कोई महानगर नहीं है, जो समुद्र के किनारे पर स्थित नहीं हैं, जहाँ कस्टम्ज की ड्यूटी और बेसिक एक्साइज ड्यूटीज आदि की आमदनी नहीं है, यदि उन स्टेट्स का शेयर इतना ही रहेगा, तो वे स्टेट्स आने वाले सौ साल में भी दूसरी स्टेट्स के मुकाबले में आर्थिक दृष्टि से सक्षम नहीं हो सकेंगी और हमेशा गरीब रहेंगी।

मैं आपका ध्यान स्टेटमेंट आफ स्टेट-वाइज डिस्ट्रीब्यूशन आफ इनकम टैक्स, बेसिक एक्साइज ड्यूटी, एडीशनल एक्साइज ड्यूटीज एण्ड एस्टेट ड्यूटी की ओर आकर्षित करना चाहता हूँ। उसके अनुसार महाराष्ट्र के लिए 449,96 लाख रुपए और तामिलनाडू के लिए 390,65 लाख रुपए का प्रावधान किया गया है। लेकिन राजस्थान के लिए केवल 234,47 लाख रुपए का प्रावधान है। क्या यह प्रावधान इतना ही रहेगा? मैं वित्त मन्त्री से निवेदन करूंगा कि वह इस बुनियादी बात पर गम्भीरता से गौर करें।

जहां तक ड्राउट-प्रोन एरिया प्रोग्राम का सम्बन्ध है, देश में जिन स्टेट्स में ड्राउट होता है, उनमें राजस्थान पहले नम्बर पर

है। उसके लिए केवल 40 करोड़ रुपए रखे गए हैं। देश भर में 69 जिले ऐसे हैं, जहाँ ड्राउट होता है। राजस्थान में कम से कम 20 जिले ऐसे हैं, जहाँ लगातार पांच साल से सूखा और अकाल है। 40 करोड़ रुपए से राजस्थान किस तरह अकाल का मुकाबला कर सकता है? आज राष्ट्रीय प्रेस में लगातार आ रहा है कि राजस्थान में भूख के कारण मौतें हो रही हैं। जिस आदमी की पांच साल से कोई आमदनी न हो, उसकी क्या दशा हो सकती है? सातवें फिनांस कमीशन ने नेचरल कैलेमिटीज के लिए जो राशि राजस्थान को दी है, वह नगण्य है, उससे तो एक जिले का काम भी नहीं चल सकता। मुझे आशा है कि वित्त महोदय इस बात पर गम्भीरतापूर्वक विचार करेंगे।

मैं वित्त मन्त्री को धन्यवाद दूंगा कि उन्होंने जनता पार्टी के शासन-काल में सरकारी पेन्शनर्स के साथ किए गए अन्याय को दूर किया है और 31 मार्च, 1979 से पहले सेवा-निवृत्त होने वाले सरकारी कर्मचारियों की पेन्शन को उसके बाद रिटायर होने वाले लोगों की पेन्शन के समकक्ष रखा है।

वित्त मन्त्री ने नान-रेजिडेंट इंडियन्स को यहां पर धन लगाने की जो छूट दी है, वह एक स्वागत-योग्य कदम है। लेकिन इस देश में काला धन किसी भी सूरत में नहीं आने देना चाहिए। आपने यह कहीं नहीं अपेक्षा की है कि नान-रेजिडेंट्स एक्सप्लेन करेंगे कि उनके पास रुपया कहां से आया। इसलिए मैं निवेदन करना चाहता हूँ कि इस देश की एकोनामी को सुदृढ़ करने के लिए यह जरूरी है कि बाहर का कोई व्यक्ति या कोई कम्पनी इस देश में अगर अपना पैसा लगाए तो उसको यहाँ की सरकार को सेटिस्फाई करना पड़े

कि उसका पैसा एक नम्बर का पैसा है, ब्लैक-मनी नहीं है। ब्लैकमनी किसी भी सोर्स से इस देश में आता है तो उसका हमें विरोध करना चाहिए और लाजमी तौर से आपको इस बात का प्रावधान करना चाहिए कि नान-रेजिडेंट्स के लिए भी एक्सप्लेन करना आवश्यक होगा कि जो उनका पैसा है वह ब्लैकमनी नहीं है, उनकी अपनी कमाई का पैसा है।

इन शब्दों के साथ मैं प्रस्तुत वित्त विधेयक का समर्थन करता हूँ।

श्री एम० रामगोपाल रेड्डी (निजामाबाद): सभापति जी, मुझे तो बोलने का समय मिल नहीं पाएगा, रामसिंह यादव जी ने यहां पर जो कहा है, उसकी मैं लाईद करता हूँ।

SHRI RATANSINH RAJDA (Bombay South): Mr. Chairman, Sir, since the time is running out, I will be very brief. I would only stress certain points to which I would like to draw the attention of our able and efficient Finance Minister.

The fiscal policy must serve the interest of the economic development. When it ceases to do so, it becomes oppressive. As far as our taxation policy is concerned, it is widely accepted that it has become oppressive because it has been loaded against fixed income group and then it is not also equitably putting the burden on the entire society. I am not going into it in detail.

I would like to draw the attention of the Finance Minister to the Expenditure Commission that was appointed during the Janata regime. When the taxpayer pays and contributes to the Exchequer, grudgingly or ungrudgingly, it is expected that every paisa that is contributed to the Exchequer by the common man through the sweat of his brow is spent correctly and, because of that, there

[Shri Ratansinh Rajda]

must be the Expenditure Commission. On the Report of the Taxation Enquiry Commission, 1953-54, an observation was made by John Mathai. I would like to read it out for the benefit of the House and the Finance Minister. I quote :

“It appears desirable at the outset of an enquire encompassing, among other things, the investigation of possibilities of fresh additional sources of revenue, to underline the need of ensuring the most effective utilisation of existing tax resources for promoting the community's welfare and development, before new and higher burdens are imposed on the people. This consideration emphasises the vital concern of a Commission, charged to enquire into the tax system, with the evolution of proper expenditure policies by Governments—Central and State. “A detailed enquiry into public expenditure from this point of view, however, falls beyond our terms of reference. It is a large enough subject for full-scale separate investigation. The need for utmost restraint on the growth of non-development expenditure can hardly be over-emphasised. Besides, during the phase of intensive development effort when targets in terms of expenditure also assume a certain degree of significance, there is likely to be, even within the development sector of expenditure, some loss in effectiveness and possible room for economy and avoidance of waste. We are ourselves impressed with the need for thorough and careful enquiry both in the Central Government and the States into the whole question of public expenditure and entrusted to sufficiently high-powered bodies.”

After this recommendation, the Janata Party appointed the Expenditure Commission. Shri S. N. Mishra was the Chairman of the Commission. I do not know why the whole efforts which was made on constructive lines had been

scuttled and that Commission was unceremoniously removed when the present Government came into power. The Expenditure Commission was appointed in the national interest. So, I would like to the hon. Finance Minister to take a detached view of the whole thing. If there is the Expenditure Commission, that would serve the national interest.

As far as the non-development expenditure is concerned, I am not going to give figures though I have got the figures. Nevertheless, I would like to say that our non-developmental expenditure has assumed astronomical proportion and our resources are inadequate and, therefore, I think the development of the country would be crippled. It has already been crippled to a certain extent. It would have further crippling effect. We shall have to take some measures regarding that.

Apart from that, we nationalised our banks on the slogan ‘Garibi Hatao.’ Everyday, we are reading in the press that the country is defrauded to the tune of crores of rupees as far as the working of the nationalised banks is concerned.

<i>Year</i>	<i>Money defrauded. (Rupees in crores)</i>
1978	8
1979	14
1980	9
1981	20
1982	16
	-----
Total...	67
	-----

This is how our nationalised banks are functioning.

But, apart from that, there are bad debts which we are writing off. You will get an astonishing figure of these bad debts which have been written off since 1969. For example, Rs. 2,400 crores have been advanced to the sick units and substantial portion of it is not recoverable. The Reserve Bank of India lists in its annual report year after year various

claims of progress made put it is interesting to note that it never mentions this aspect of the fraud and loss of public money. The question is who pays the money, whose money is going down the drain or more rightly, down somebody's pocket? These are the two points which I want to stress.

We have no system to control the working of these nationalised banks and various public sector undertakings. I suggest to the Finance Minister that as we have got Telephone Advisory Committee where even the Members of Parliament and people from various interests are appointed and those committees meet regularly say, twice a month or once a month or something, that way, if the Advisory Committees are appointed for nationalised banks also where people of all the interests would be represented, then they shall have the opportunity to peep closely into the working of those nationalised banks.

Having said this, since I have promised that I shall confine myself to certain suggestions, with these words, I conclude.

15.00 hrs.

श्री धरण सिंह (बागपत) : माननीय सभापति जी, मैंने अपनी पार्टी के सैक्रेटरी से यह दरखास्त की थी कि जितने भी आर्टिकल बजट के सिलसिले में अंग्रेजी अखबारों में निकले हैं, क्यों सभी अंग्रेजी का ही अखबार पढ़ते हैं, वे काटकर मुझे दे दिए जायें। उन 15-20 आर्टिकल्स में डिटेल में पर्सनल-इनकम, एक्साइज टैक्स आदि का जिक्र है। बेशक इन्डस्ट्रीयल क्लास, जो लोग शहरों में रहते हैं, वे एग्रीकल्चरिस्ट जिन पर टैक्स लगता है, उनका जिक्र होना चाहिए था। 87.5 प्रतिशत आदमी गांवों में रहते हैं, जिनमें 72 प्रतिशत लोग एग्रीकल्चर में लगे हुए हैं, उनका कोई जिक्र नहीं है। लिहाजा उन आर्टिकल्स की सुरसियों को देख कर, मैं पर्सनल बात कह

रहा हूं, कूड़े की टोकरी में फेंक दिए, मैंने उनको पढ़ा नहीं है। मैं देख रहा हूं कि वह गरीब आदमी यहां रिप्रजेंटेशन नहीं है। बहुत अच्छे भाषण हुए हैं, मैं उन सब से एग्री करता हूं। जैसा कि दोस्त श्री सतीश अग्रवाल और उधर श्री यादव जी ने कहा, सब बातें ठीक हैं। लेकिन सवाल यह है कि हम उन गरीब आदमियों के लिए क्या कर रहे हैं? बेजुबान, जिनसे वोट लेकर हम यहां नुमाइन्दगी करते हैं, लेकिन हम आकर सब उसको भूल जाते हैं। पिछले तीन सालों से कई बड़े-बड़े मसले देश के सामने हैं—बढ़ती हुई गरीबी, बढ़ती हुई बेरोजगारी और बढ़ती हुई इन्कम-डिस्पैरिटी, एक आदमी और दूसरे आदमी की आमदनी में असमानता। ये जो तीन बड़े रोग हैं इनको दूर करने के लिये इस बजट में क्या है, यह मैं मुखर्जी साहब से जानना चाहूंगा, अगर वह मुनासिब समझें तो बाद में जवाब दें।

[SHRI F.H. MOHSIN in the Chair]

15.01 hrs.

गरीबी का यह हाल है कि 30 जून, 1978 को जो प्राइसेज थीं आज वे बहुत ज्यादा ऊंचाई पर पहुंच गई हैं। प्लानिंग कमीशन ने गरीबी को जिस तरह से डिफाइन किया है—गरीब किस को कहते हैं, उनके मुताबिक जो हाथ से काम करता है, नान-इन्टैल्क्चुअल-वर्क करता है और जिसको 2250 कैलरीज नहीं मिलती हैं, वह आदमी गरीब समझा जाएगा। 1981 में बजट के दौरान जवाब देते हुए श्री नारायण दत्त तिवारी ने कहा था कि इस देश में 48-49 परसेन्ट लोग बिलो-पावर्टीलाइन थे। तब से लेकर आज तक, यानी 30 जून, 1978 से लेकर आज तक 5 साल हो गये, जो कंज्यूमर गुड्स हैं उनके भाव कम से कम 25-30 परसेन्ट

[श्री चरण सिंह]

बढ़ गये हैं। उस वक़्त लोगों को खाने के लिए जो चीज़ें अवेलेबिल थीं, जिस भाव पर अवेलेबिल थीं, उनसे कहीं ज्यादा कीमत आज उन चीज़ों की हो गई है यहाँ तक कि जिन चीज़ों को हम फूड-आर्टीकल्स कहते हैं, वे आज सफिशियेन्ट क्वाण्टिटी में मुहैया नहीं हैं।

एफ० ए० ओ० की रिपोर्ट 6 महीने पहले प्रकाशित हुई थी, उसमें लिखा है— 'India is the poorest country in the world.' Not one of the poorest, but the poorest country in the world.

66 परसेन्ट आदमी आज बिलो-पावर्टी-लाइन इस देश में रहता है। यह भोजन का हाल है। प्लानिंग कमीशन ने यह भी कहा है कि एक आदमी को तन्दरुस्त रहने के लिए 284 ग्राम मिल्क मिलना चाहिये, जिसको वे रिड्यूस करके 210 ग्राम पर ले आये, लेकिन आज कितने लोग हैं जिनको 210 ग्राम दूध पीने के लिए मिलता है? नहीं मिलता है। लिहाजा जो हमारी नई जैनरेशन है उसकी हेल्थ गिरती जा रही है। अब शायद 90 ग्राम्ज की एवरेज है— जो फूड-ग्रेन्ज के बाद सब से जरूरी खुराक है।

दूसरी बात मैं यह अर्ज करना चाहता हूँ—मैडिकल-एक्सपर्ट्स की रिपोर्ट है कि हमारे यहां जो पांच साल से कम उम्र के बच्चे हैं, उनमें ब्लाइण्डनेस (अन्धापन) बढ़ता जा रहा है और साढ़े सात लाख बच्चे हमारे यहां ऐसे हैं, जो पांच साल से नीचे की उम्र के हैं, जो अन्धे हो चुके हैं। इसका मेन-रीजन मेलन्यूट्रीशन है, उनको खाना नहीं मिल रहा है। सभापति महोदय, जहां तक हमारे नौजवानों की हाइट, उनका कद, उनका वजन, उनका सीना (चेस्ट) का ताल्लुक है, ये सब कम होते जा रहे हैं। अंग्रेजों के जमाने में जब

किसी आदमी को सोल्जर के लिये भरती करते थे तो 32-34 इंच की चेस्ट के आदमी को लेते थे, लेकिन अब इस चेस्ट के लोग नहीं मिलते, सिर्फ हर्गियाणा और पंजाब को छोड़कर। लिहाजा अब उसको घटा कर 31-33 इंच कर दिया गया है। 120 पाँड वजन से कम वजन का लड़का फौज में दाखिल नहीं करते थे अब उसको घटा कर 110-115 पाँड करना पड़ा है, क्योंकि उस वजन के लड़के नहीं मिलते हैं। हाइट का भी यही हाल है। क्योंकि हमारे लोगों की तन्दुरुस्ती गिरती जा रही है।

आप जानते हैं मेरा गाँव वाला हल्का है—जहां उन लोगों को मैं पहले अच्छे कपड़े और अच्छी सेहत में देखता था, अभी बहुत दिनों बाद मैं बड़ौत गया था, देखता हूँ जमीन आसमान का अन्तर है। मैं आपको बतलाता हूँ—1949 में हमने एक रिफ्यूजी को डिस्ट्रिक्ट कांग्रेस कमेटी की जीप में ड्राइवर रखा था। जब हम जाते थे तो वह हमारे साथ जाता था। एक बार उसने कहा कि चौधरी साहब, मैं साथ नहीं जाऊंगा। मैंने कहा कि क्या बात है, क्या बीमार हो? उसने कहा कि मैं बीमार नहीं हूँ। मैंने पूछा तो फिर क्या बात है? उसने कहा कि वजह यह है कि जहाँ जाना पड़ता है, वहाँ दूध पीना पड़ता है और इतना दूध मैं पी नहीं सकता और न पीयूँ तो लोग नाराज होते हैं, मैं दूसरा आदमी भेज दूँगा। यह 1949 की अपने हलके की बात मैं बता रहा हूँ। आज स्थिति यह है कि ड्राइवर की बात तो दूसरी है, मैं भी अगर अपने हल्के में जाऊँ तो हर जगह दूध देने वाला कोई नहीं है क्योंकि वहाँ दूध ही नहीं है। फिर गरीब आदमी को दूध कैसे मिल सकता है। पहले यह कस्टम था कि दूध बेचा नहीं जाएगा लेकिन अब सब दूध दिल्ली आ रहा है। मेरे

कहने का मतलब यह है कि गरीबी की रेखा से नीचे वाले लोगों की तन्दुरुस्ती बहुत ज्यादा गिरती जा रही है और इनकी तरफ ध्यान देने की खास जरूरत है।

दूसरी चीज मैं यह कहना चाहता हूँ कि खुराक के अलावा दो और खास जरूरयात हैं। सबसे बड़ी आवश्यकता है फूड की और उसके बाद आते हैं क्लादिंग और हाउसिंग। कपड़े का यह हाल है कि जो हालत अंग्रेजों के जमाने में थी, उससे बदतर आज उसकी हालत है। जो फूड का हाल है, वही क्लादिंग का हाल है। सन् 1917 में महात्मा गांधी ने चम्पारन में लड़कियों के लिए एक स्कूल खुलवा दिया था। एक बार वे उस स्कूल को देखने गये। उसके बारे में एक आर्टिकल 'बापू-संस्मरण' में छपा है। उस संस्मरण की मैं केवल 3-4 लाइनें यहाँ पर पढ़ कर सुनाना चाहता हूँ। 'यही एक साड़ी है', यह उसकी सुर्खी है। उसमें यह लिखा है :

“चम्पारन में गांधी जी की पाठशालायें अच्छी तरह चल पड़ीं। उनकी एक पाठशाला भीतिहरवा गांव में भी थी... भीतिहरवा के पास ही एक छोटा-सा गांव था। वहां कुछ बहनों के कपड़े बहुत गन्दे दिखायी दिये। वहां की शिक्षिका (यानी टीचर) 'वा' थीं। उनके साथ एक भाई भी थे। गांधी जी ने 'वा' (यानी माता कस्तूरबा) से कहा कि उन बहनों से बात करके उनके कपड़े साफ रखने के लिए कहें।

'वा' उन बहनों को समझाने के लिए उस पुरवा (छोटा गांव) में गयीं। उन्होंने बहनों से बात की। उनमें से एक बहन उनको अपनी झोंपड़ी में ले गयी और उनसे कहा—'आप देखिये, यहां कोई पेट्टी या अल्मारी नहीं है, जिसमें कपड़े

बन्द हों, मेरे पास यही एक साड़ी है, जो मैंने पहन रखी है। इसे मैं कैसे धो सकती हूँ। महात्मा जी से कहिये कि वे कपड़े दिलवायें। उस हालत में मैं रोज नहाने और कपड़े बदलने के लिए तैयार रहूंगी।”

यह बात उन्होंने अपने संस्मरण में लिखी है। मैं प्रणव मुखर्जी से कहना चाहता हूँ कि यही हालत आज भी है। अगर उस समय 20 परसेन्ट लेडीज की यह हालत थी, तो आज 50 परसेन्ट महिलाओं की यह हालत है। हमारे यहाँ यू० पी० और खास तौर से ईस्टन यू० पी०, सारे बिहार, सारे उड़ीसा और बंगाल के देहातों की क्या हालत है, पूरे बंगाल को आप छोड़िये, कलकत्ता में जो लोग रहते हैं, उनमें से 40 फीसदी आदमी स्लम्स में पड़े हुए हैं और वे गरीब आदमी देहातों को छोड़ कर वहां आए हैं। वे वहां क्यों आए हैं, इसका क्या कारण है ?

सभापति जी, अभी इसी नवम्बर की बात है। पिछले नवम्बर में मेरी पार्टी की राष्ट्रीय कार्यकारिणी की बैठक बोध-गया में हुई थी। वहां राजगीर एक जगह है। पहले वहां पर नालन्दा यूनिवर्सिटी थी। वह हम देखना चाहते थे और राजगीर में कुछ पहाड़ों से चश्मे निकलते हैं और वे गन्धक की चट्टानों से होकर आते हैं। इसलिए उनके पानी में कुछ मेडीसनल क्वालीटीज हैं। गवर्नमेंट की तरफ से वहां पर एक और भी जगह नल लगे हुए हैं। मैं, मेरी पत्नी और मेरे कुछ साथी 4-5 गाड़ियों में 10-20 आदमी वहां गये थे। मैंने जो वहां पर देखा, उसका जिक्र मैं यहां बैठे हुए एक आदमी से कर रहा था कि कितनी बदकिस्मती हमारे देश के गरीबों की है, जिसके लिए हमारी बहन इन्दिरा जी बार-बार कहती हैं कि देश बहुत तरक्की कर रहा

[श्री चरण सिंह]

है। उस वक्त मेरे साथ मेरे सहयोगी, श्री रशीद मसूद, जो आजकल बीमार हैं और हमारे लोकदल के, जो एक छोटा सा दल है, के डिप्टी लीडर हैं, भी थे। वे बैठे हुए थे, उन्होंने कहा कि चौधरी साहब मैं भी उस रोज गाड़ी में गया था और मैंने अपनी आंखों से देखा है। एक बुढ़िया जो अपनी आधी धोती को शरीर से नीचे गिराकर हाथ से धोने की कोशिश कर रही थी। उसके पास साबुन नहीं था। उस हिस्से को धोने के बाद लोगों की शर्म से बचने के लिए दूसरे हिस्से को धोयेगी। मैंने अनेक बार गांव में यह देखा है कि ऐसी अनेक जवान बहू-बेटियां हैं, जिनके पास एक ही धोती या कुर्ता है। यह तो कपड़े का हाल है। हर साल हजारों आदमी जाड़े में पूरा कपड़ा न होने की वजह से मर जाते हैं। इस बार भी लाखों मर जाते, अगर आग जलाकर अपनी रात न काटते। 35 साल की आजादी के बाद यह हाल है। हमारी बहन हमेशा यही जवाब देती हैं कि गरीबी और भ्रष्टाचार दूसरे देशों में भी है। इस बारे में मैं उनको कुछ नहीं कहना चाहता। 1981 की प्रेलीमिनरी रिपोर्ट है जिसके अनुसार 4 करोड़ 14 लाख परिवार अगर गांव में रहते हैं तो एक ही भोंपड़ी में और यदि शहर में रहते हैं तो एक ही कमरे में। इसमें उन लोगों को नहीं गिना है जो बम्बई, दिल्ली और यू० पी० की सड़कों पर रात को सोते हैं, लाखों बहू-बेटियां जिनके बच्चे सड़क पर पैदा होते हैं। एक ही भोंपड़ी में या एक ही कमरे में मां-बाप, जवान बहू-बेटी, बच्चे, बकरी, भेड़ और गाय आदि रहते हैं। यह मकानों की हालत है। तो, यह गरीबी कैसे दूर होगी? सन् 1966 में हमारी बहन इन्दिरा जी प्रधान मन्त्री बनीं। लेकिन 1964-65 के आंको आंकड़ों के अनुसार यू०

एन० ओ० या वर्ल्ड बैंक कह सकते हैं। हमारे देश का 73वां नम्बर था। यानी, 72 देश हमसे ज्यादा मालदार और बाकी पिछड़े हुए। 1973 में हमारा नम्बर 103 हो जाता है। जो गरीब देश हैं उनकी तादाद हमारे मुकाबले में घटती है और जो अमीर हैं, उनकी तादाद बढ़ जाती है। सन् 1976 में हमारी पोजीशन 111 वीं हो जाती है। सन् 1981 में 125 मुल्कों में जिनकी आबादी 10 लाख से ज्यादा है, उसमें आपका 123 वां नम्बर है। अगर आज के आंकड़े लिए जाएं तो 126 वां नम्बर है। यह गरीबी का हाल? इसको कैसे दूर किया जायेगा। मैं सिर्फ इतना चाहता हूं कि आप अपने बजट को फिर देखें और अपने आफिसर्स से पूछें कि गरीबी मिटाने के लिए इसमें क्या हो सकता है? इसका एक ही इलाज हो सकता है और वह यह कि खेत की पैदावार बढ़ाने के लिए आपने कितना रखा है। पहली पंचवर्षीय योजना में 37 परसेंट एग्रीकल्चर और 5 परसेंट हैवी इन्डस्ट्रीज के लिए रखा था। सरदार पटेल, डा० परमानंद, डा० सी० एन० वकील और जो हमारे इकानामिस्ट थे, उनकी मर्जी से यह हुआ था। मुझको ऐसा लगता है कि सरदार पटेल का प्लानिंग कमीशन से कोई ताल्लुक नहीं था। लेकिन, उनकी देख-रेख में सब कुछ हुआ। उस वक्त जो वातावरण पालिटिकल और इकानामिक था, वह महात्मा गांधी के आइडियाज से ओत-प्रोत था। मैं फिर दोहराता हूं कि 37 परसेंट रुपया एग्रीकल्चर को एलाट किया गया और पांच परसेंट हैवी इन्डस्ट्री को। सरदार पटेल चले गए। महात्मा गांधी उनसे पहले चले गए थे। दूसरा प्लान पंडित जवाहर लाल नेहरू की देखरेख में बना। इसको बनाने के लिए कम्युनिस्ट एक्स-पर्ट्स को भी बुलाया गया। इकोनोमिक एड-वाइजर भी आए। हमारे सैमी कम्युनिस्ट

डा० महलनवीस से भी मशिवरा लिया गया। इस सबका नतीजा यह हुआ कि 37 तो घट कर 21 परसेंट हो गया, एग्रीकलचर के लिए तो 21 परसेंट कर दिया गया और हैवी इन्डस्ट्री का जो रुपया था और जो पांच परसेंट था उसको बढ़ा कर 24 परसेंट कर दिया गया।

जब जनता गवर्नमेंट आई तो उसने दूसरे साल में यानी 1978-79 में एग्रीकलचर पर इसको 25 परसेंट किया और इंडस्ट्री का साढ़े 22 परसेंट किया। फिर आपकी गवर्नमेंट आई। इसने एग्रीकलचर पर कर दिया 21 परसेंट और इंडस्ट्री का कर दिया 33 परसेंट। आपका जो प्लान है—इसके आंकड़े क्या बतासे हैं? छठा प्लान जो रिवाइज किया गया है इसमें 5695 करोड़ रुपया तो एग्रीकलचर के लिए रखा गया है और 19019 करोड़ रुपया इंडस्ट्री के लिए रखा गया है। इंडस्ट्री के ऊपर 100 रुपया है तो एग्रीकलचर के वास्ते सिर्फ 30 परसेंट ही उसका है। ऐसा क्यों? 30 टू 100 का रेशो इसमें है। टोटल प्लान एलोकेशन इस वक्त मेरे पास नहीं है। इसलिए मैं इंडस्ट्री से ही एग्रीकलचर को कम्पेयर कर रहा हूँ। 30 परसेंट एग्रीकलचर के हिस्से आता है और 70 परसेंट इंडस्ट्री के हिस्से। अब आप देखें कि इंडस्ट्री में कितने लोग लगे हुए हैं? दस परसेंट इनक्लूडिंग माइनिंग और उनका कांटीब्यूशन जो नेशनल इनकम में होता है वह केवल 16 परसेंट होता है। एग्रीकलचर में 72 परसेंट लोग लगे हुए हैं। 72 परसेंट 51 में, 72 परसेंट 61 में, 72 परसेंट 71 में और 72 परसेंट ही 81 में लगे हुए थे। अब आप बताएं कि खेती में लगे हुए लोगों की तादाद घट रही है या बढ़ रही है? जाहिर बात है आप कहेंगे स्टैटिक है। 72 परसेंट आदमी जिस पेशे में लगे हैं उसकी तरक्की के लिए

30 रुपया और जिस पेशे में केवल दस परसेंट लगे हुए हैं और जो नेशनल इनकम में कांटीब्यूट करता है 16 परसेंट, उसकी तरक्की के लिए सौ रुपया आप खर्च कर रहे हैं।

यह ठीक बात है कि आपकी जान पहचान बड़े लोगों से है। मेरी जान पहचान चूँकि मैं गरीब परिवार में और भोंपड़े में पैदा हुआ हूँ उनसे है। लेकिन यह बात भी ठीक है, मेरे जैसे आदमी भी जब दिल्ली या लखनऊ में आकर बस जाते हैं तो गाँवों को भूल जाते हैं। अब आप देखें कि एग्रीकलचर नेशनल इनकम में 45 परसेंट कांटीब्यूट करती है जबकि इन्डस्ट्री 16 परसेंट करती है। तीस परसेंट कैपिटलिस्ट देशों में इनकम में गिन लिया जाता है, तनखाहें इनकम में गिन ली जाती हैं जो वैल्य नहीं है। कम्युनिस्ट कन्ट्रीज का कायदा यह है कि एग्रीकलचरल प्रोडकशन, मिनरल और इंडस्ट्रियल प्रोडकशन ही केवल वैल्य है और सर्विसिस के जो एमालुमेंट्स हैं, ट्रेड वगैरह या बैंक एजेन्सी या फाइनेंस वगैरह को नहीं गिना जाता है। अगर उसको भी शामिल किया जाए तो यह 46 परसेंट बन जाता है। अब 72 परसेंट आदमी जिसमें लगे हुए हैं उन पर आप तीस परसेंट ही खर्च करते हैं, ऐसा क्यों? आप कहते हैं कि एग्रीकलचर को सबसिडी भी तो दी जाती है। लेकिन फूड सबसिडी जो दी जाती है वह किसान को कहां दी जाती है? फूड सबसिडी दी जाती है डिस्ट्रीब्यूशन सिस्टम में। 28 परसेंट का औसत है गाँवों में गरीबी हो जाय और अन्न न हो, तो कई साल का ऐवरेज यह पड़ता है 28 परसेंट डिस्ट्रीब्यूशन शौप्स गाँवों में हैं और 72 परसेंट गल्ला या दुकानों की तादाद है शहरों में। तो आप सबसिडी एग्रीकलचररिस्ट को कैसे दे रहे हैं? वह तो नान-एग्रीकलचरिस्ट को है जिनको फूड दिया जा रहा है। अनेक प्रकार की सबसिडी हैं नॉन-

[श्री चरण सिंह]

एग्रीकलचरिस्ट को जो मैंने अपनी किताब में गिना रखी हैं। इससे हम किस नतीजे पर पहुँचते हैं मुखर्जी साहब ?

SHRI RATANSINH RAJDA : I hope the Finance Minister has read the Book.

श्री चरण सिंह : मैंने भेजी तो थी, कई दोस्तों के पास भेजी कांग्रेस के नारायणदत्त तिवारी जी को भी भेजी थी, वह मेरे पुराने साथी हैं और मेरे मिनिस्टर रह चुके हैं जब मैं यू० पी० में मुख्यमन्त्री था, उन्होंने एकनालिज भी किया, बाकी ने तो एकनालिजमेंट भी नहीं किया इस डर की वजह से इन्दिरा जी को मालूम हो गया तो नाराज न हो जाएं।

PROF. MADHU DANDAVATE : They believe only in knowledge, not in acknowledge.

श्री चरण सिंह : तो मैं कह रहा था कि यह जो कहा जाता है कि किसानों को सबसिडी दी जाती है, यह बात गलत है। 29 रु० गाँव वालों को हैं और 74 परसेन्ट सबसिडी नान-एग्रीकलचरिस्ट को। गाँव वालों को देखिये क्या देते हैं आप ?

“The amounts of subsidy in the agricultural and non-agricultural sectors for the year 1979-80 worked out to Rs. 646 crores and Rs. 957 crores respectively. ऐबसोल्यूट फिगर्स में भी नान-एग्रीकलचरिस्ट को ज्यादा है। These subsidies per head of agricultural workers—72%—and non-agricultural workers 28% of the population work out to the ratio of 9:34.”

इससे आप अन्दाज लगा लीजिए कि गाँव-वालों को, एग्रीकलचरिस्ट को कम सबसिडी देते हैं और नान-एग्रीकलचरिस्ट को ज्यादा देते हैं। लेकिन क्रिटिसिज्म यह होता है कि

एग्रीकलचरिस्ट को बड़ी भारी सबसिडी दी जाती है जो कि बिल्कुल गलत है। क्योंकि उनके वकीलों की तादाद बहुत कम है, वह बेचारे गरीब किसान बेजबान हैं, वह जानते नहीं कि उनके मुताल्लिक कौन बोल रहा है।

इसी तरह से बिजली किसे दी जा रही है मेरे पास फिगर्स हैं 1976-77 के एग्रीकलचर को जो कुल पावर दी जा रही है वह है 14.44 परसेन्ट और इन्डस्ट्रीज को इन्डस्ट्रियल पावर 62.47 परसेन्ट। क्यों? अब आपने उस पर टैक्स बहुत ज्यादा बढ़ा दिया। 4 घंटे से ज्यादा ट्यूबवैल नहीं चलता है और उसको फिक्स्ड अमाउन्ट देना पड़ता है। यही हाल है हरियाणा में, पंजाब का मुझे मालूम नहीं है, और यू० पी० का भी यही हाल है, 4 घण्टे से ज्यादा पावर नहीं दे पाते हैं। लेकिन फिक्स्ड अमाउन्ट है कि इतना तुम्हें देना पड़ेगा और टोटल ऐनर्जी का 14 परसेन्ट जो सारे देश में पैदा हो तो वह किसान को मिलेगी और 62 परसेन्ट मिलेगी शहर के लोगों को। क्यों है यह अन्याय ?

शहरों को आप बढ़ा रहे हैं, अभी भीखू राम जैन जी कह रहे थे मुल्क बहुत तरक्की कर गया। दिल्ली तरक्की कर गई, आप इसका न्यूयार्क से मुकाबला कर सकते हैं। लेकिन बम्बई, जहाँ 30 साल पहले स्लम्स नहीं थे और सबसे अच्छा शहर था देश का, आज वहाँ 40 परसेन्ट स्लम ड्वैलर्स हैं, इस बारे में बाद में कहूंगा अगर आपने मुझे मौका दिया।

सभापति महोदय : टाइम कम है, जरा मुस्तसर बोलिये।

श्री चरण सिंह : अगर मुखर्जी साहब न सुनना चाहें तो वह बात दूसरी है। मैंने तो अपने साथियों से भी कहा कि 30 परसेन्ट

एग्रीकलचर के लिए और 100 परसेंट इन्डस्ट्री के लिए तुम बोले क्यों ?

(व्यवधान)

उन्हीं की बात कह रहा हूं, लेकिन आपकी पार्टी क्या कर रही है? आपके करतब हैं,

(व्यवधान)

एग्रीकलचर की बात ज्यादा नहीं कहना चाहता। मैं अपने दोस्त सरदार बूटासिंह जी से पूछना चाहता हूं कि आप एशियन गेम्स के इन्चार्ज थे, ...

श्री बूटा सिंह : मैंने इसीलिये नम्र निवेदन किया कि हमारी ओर भी कुछ कृपा हो जाये तो बात बने।

श्री चरण सिंह : आप भी सुनिये। जिस वक्त 5 महीने के लिये, इतिफाक से बहुत थोड़े दिन के लिये मैं प्राइम मिनिस्टर था, श्री कर्ण सिंह जी आपके इस महकमे के इन्चार्ज थे। उन्होंने फाइल भेजी कि 32 करोड़ रुपया एशियन गेम्स पर खर्च होगा, जोकि इन्दिरा जी के जमाने में जो हमारी पहली गवर्नमेंट थी, उसने तय किया था। मैंने फाइल पर लिख दिया शायद या उनको बुलाकर जबानी कहा कि अपने देश की हालत में एशियन गेम्स पर 32 करोड़ रुपया खर्च करना मैं वेस्टफुल समझता हूं। उन्होंने बहुत आग्रह किया, क्योंकि पहली गवर्नमेंट तय कर गई है। 32 करोड़ रुपया बहुत ज्यादा है, मैंने उनसे एग्री नहीं किया। फाइल में यह लिख दिया कि इलेक्शन होने वाला है, अपनी गवर्नमेंट वापिस आयेगी तो मैं इस पर विचार करूंगा, लेकिन आज मैं अपने माइन्ड में क्लीयर हूं कि 32 करोड़ रुपया एशियन गेम्स पर खर्च नहीं हो सकता।

इन्दिरा जी जब जीतकर आती हैं, तो अपनी पार्टी का पहला पब्लिक बयान देती हैं कि एशियन गेम्स जरूर होंगे। 32 करोड़ से वह 43 करोड़ का एस्टीमेट होता है, 43 से 57 करोड़ और 57 से 350 करोड़ का एस्टीमेट होता है। उसके बाद 700 करोड़ का एस्टीमेट होता है। रुपया खर्च दिखाया जाता है दूसरे महकमों पर और कहा जाता है कि यह एशियन गेम्स में शामिल नहीं है।

जब एशियन गेम्स हो चुके तो मैं अपने कमरे में बैठा हुआ कह रहा था, उस समय दो जर्नलिस्ट भी मेरे पास बैठे हुए थे, कि मैंने सुना है 1500 करोड़ रुपया गेम्स पर खर्च हुआ है। उन्होंने कहा कि चौधरी साहब आपकी राय गलत है, इस पर 2000 करोड़ रुपया खर्च हुआ है।

हमारे श्री बूटासिंह जी इस पर मुस्करा रहे हैं, अगर वह यह कहें कि उन्हें हर डिटेल मालूम है तो वह कहें कि 1600 करोड़ खर्च हुआ है या 1500 करोड़ खर्च हुआ है। वह बतायें कि कार्पोरेशन के जिम्मे कितना रुपया डाला है और दूसरे डिपार्टमेंट्स के जिम्मे कितना डाला है? अगर 2000 करोड़ खर्च नहीं हुआ तो 1500 करोड़ या 1600 करोड़ खर्च हुआ? चलिये यह मान लिया जाये कि 1000 करोड़ रुपया खर्च हुआ तो उसमें करप्शन पर कितना खर्च हुआ? लेकिन करप्शन का मैं ज्यादा जिक्र नहीं करना चाहता।

अभी परसों हिन्दुस्तान टाइम्स में एक चित्र निकला है। एक ऊंटगाड़ी पानी लेकर गांव के लिए जा रही है, राजस्थान में। थोड़ी दूर पर एक ऊंट मरा हुआ है, क्योंकि उसे पानी पीने को नहीं मिला। वर्ल्स इकट्ठे हुए हैं उसकी लाश के पास।

[श्री चरण सिंह]

राजस्थान कैनल का 246 करोड़ रुपये का एस्टीमेट था। 20 साल से उसकी बात हो रही है। जब कभी एस्टीमेट बना होगा तो 60 करोड़ का बना होगा, उसके बाद 100 और 150 करोड़ हुआ और अब 246 करोड़ का है। उस क्षेत्र के हमारे एम० पी० श्री दीलत राम सारण ने बताया कि इस बार उसके लिए 17 करोड़ रुपया दिया गया है। 17 करोड़ उसके लिये और 1500 करोड़ एशियन गेम्स के लिये जबकि एक साल ही नहीं बराबर वहां पर सूखा पड़ता है।

श्री बूटा सिंह : यह फिगर सही नहीं हैं। हम इस सदन में बार-बार करैक्ट फिगर दे चुके हैं। अखबार वालों ने गलत फिगर आपको दी हैं।

श्री अटल बिहारी वाजपेयी : सही क्या हैं, बता दीजिये।

श्री चरण सिंह : मैं यह नहीं मानता, मुझे लगता है कि 1000 करोड़ रुपया इस पर खर्च हुआ है।

श्री बूटा सिंह : यह भी गलत है।

श्री चरण सिंह : मैं हरगिज नहीं मानता। आप यह क्यों नहीं कहते कि आपको मालूम नहीं है ? मैं तो आपका लिहाज करके 2,000 करोड़ से 1,000 करोड़ पर आ गया।

श्री बूटा सिंह : थोड़ा सा लिहाज और कर दीजिये।

श्री चरण सिंह : मैं सारे हाउस की तरफ से रिक्वेस्ट करता हूँ कि इसकी पूरी डिटेल्स आप हाउस में रख दीजिये।

श्री बूटा सिंह : वह तो मैं रख दूंगा,

लेकिन हमारे साथ थोड़ा सा लिहाज और कर दीजिए।

श्री चरण सिंह : मैं यह कह रहा हूँ कि खेल में आपने क्या किया ? लड़कों को यहाँ खाने को मिलता नहीं है, वह जापान से भी पीछे रह गये और मेरठ डिवीजन के बराबर आबादी नहीं है साउथ कोरिया की और नार्थ कोरिया की, दोनों की मिलाकर, और वह ज्यादा इनाम ले गये आपके लड़कों से। यहाँ खाने को मिलेगा नहीं और एशियन गेम्स की बात आप करेंगे। नहीं, केवल प्रीपेगंडे के लिये, मेरी बहिन इन्दिरा जी की इमेज बनाने के लिए, और कुछ नहीं।

श्री बूटा सिंह : देश की इमेज के लिए।

श्री चरण सिंह : मुझे बताया गया है कि जवाहरलाल स्टेडियम में जो फूलेम जला था, उस पर एक घंटे में तीन लाख रुपए खर्च होते थे। इसके अनुसार 24 घंटे में 72 लाख रुपए और 18 दिनों में 13 करोड़ रुपए उस फूलेम पर खर्च हो गए। एक ट्यूबवैल पर 5 लाख रुपए से ज्यादा नहीं लगता है। इस रकम से 250 ट्यूबवैल बन सकते थे, जो कि फूलेम पर खर्च की गई। अगर एशियन गेम्स पर 2,000 करोड़ रुपए खर्च हुए हैं, तो सबसे गरीब देश के सबसे गरीब सूबे, बिहार, में उससे 50,000 ट्यूबवैल बन सकते थे मय जैनीरेशन, ट्रांसमिशन लाइन्ज और मशीनों के। इससे बिहार सिर्फ पांच साल में मालामाल हो जाता, बल्कि हमें अन्न का एक दाना बाहर से न मंगाना पड़ता।

राजस्थान का भी यही हाल है। वहाँ काफी देर से सूखा पड़ा हुआ है। कहा जाता है कि उसके लिए रुपया नहीं है। क्यों नहीं है ? उसकी वजह यह है कि आपकी लीडरशिप, जिसमें आप फंसे हुए हैं—मैं आपको

पर्सनली नहीं कह रहा हूँ—चाहे कुछ भी कहे, हार्ड फेक्ट यह है कि उसको देश के गरीबों का ख्याल नहीं है। आपको सिर्फ नाम चाहिए—रोज अखबारों में आपका नाम और तस्वीर आनी चाहिए। (व्यवधान) मैं कोई गुस्ताखी की बात या कोई गलत बात नहीं कह रहा हूँ। आप शान्ति से मेरी बात सुनिए, वरना मैं बैठ जाऊंगा।

अभी नान-एलाइन्ड देशों की बैठक हुई। हम लोधी गार्डन्ज टलहने जाते थे। एक दिन हमने देखा कि सड़क पर खूबसूरत रेशमी कपड़े टंगे हुए हैं। काहे के लिए? हमें बताया गया कि बाहर से लोग आ रहे हैं, इसलिए। बाहर से लोग एक गरीब मुल्क में आ रहे हैं। अखबार की रिपोर्ट मेरे पास है कि इस आर्नामेंटेशन पर 10 लाख रुपए खर्च किए गए। जो पुअरेस्ट पासिबल मुल्क है, उसकी गवर्नमेंट दस लाख रुपए सड़कों को सजाने पर खर्च कर दे, क्योंकि बाहर के लोग यहां आ रहे हैं, यह सिर्फ हिन्दुस्तान में ही मुमकिन हो सकता है, किसी दूसरे मुल्क में नहीं, जहां की पब्लिक जागृत होती है।

इस देश के गरीब आदमी क्या समझते हैं? तमिलनाडू से मेरे पास 1981 में या 1980 के अगस्त में एक लेटर आया। वह एक प्रिंटेड लेटर है। उसकी अंग्रेजी बहुत अच्छी नहीं है। वह मेरे पास रखा हुआ है। उस पर लिखा है चरण सिंह मैच वर्क्स—दियासलाई का कारखाना चरण सिंह के नाम से है। वह लड़का लिखता है कि—आपने हाथ से बनाई जाने वाली दियासलाई पर टैक्स आघा कर दिया और मल्टीनेशनल कंपनी द्वारा बनाई जाने वाली दियासलाई पर टैक्स दुगना कर दिया, उसका नतीजा यह है कि हाथ की दियासलाई कारखाने की दियासलाई के मुकाबले में सस्ती हो गई है।

उसने लिखा है कि तीस हजार विडोज और पुअर आदमियों को हमारे यहां काम मिल गया है। लेकिन जो बात मैं आपको बताना चाहता हूँ जिसके लिए मैंने यह जिक्र किया है, वह यह है कि वह कहता है कि चौधरी साहब, आप गरीब आदमियों के हामी मालूम होते हैं, मैं कांग्रेस (आई) का वर्कर हूँ, इन्दिरा जी भी गरीब आदमियों की हामी हैं, मैं चाहता हूँ कि आप और इन्दिरा जी एक पार्टी में हो जाएं।

श्री अटल बिहारी वाजपेयी : यह तो खतरनाक बात है।

श्री चरण सिंह : उसने कहा है कि मैं 2 अक्टूबर को आ रहा हूँ। लेकिन वह आया नहीं।

श्री अटल बिहारी वाजपेयी : अच्छा हुआ।

श्री चरण सिंह : इस देश में 66 फीसदी आदमी अनपढ़ हैं। नाटक करके उनसे वोट लिए जाते हैं। डिवाइसिव फोर्सेज को खुद बढ़ाते हैं। और अब आपके लीडर्स ने कहना शुरू किया है कि डिवाइसिव फोर्सेज बढ़ रही है—मजहब के नाम पर, सैक्स के नाम पर और बिरादरी के नाम पर। आपके लीडर्स ने लोगों की गरीबी और जहालत का फायदा उठाया है। एक सीधा-सादा आदमी तमिलनाडू से लिखता है और वह भी कहता है कि इन्दिरा जी गरीबों की हामी हैं लेकिन वह इस बात को नहीं जानता कि बहनजी के जो स्पोर्ट्स बैठे हुए हैं वे उनकी गरीबी के लिए जिम्मेदार हैं। (व्यवधान)

आप इरीगेशन प्रोजेक्ट्स को ही लीजिए। मैं फेल्योर आफ प्लानिंग का जिक्र करना चाहता हूँ। 78 प्रोजेक्ट्स में से 11 फर्स्ट

[श्री चरण सिंह]

फाइव ईयर प्लान के हैं जो अभी तक कम्प्लीट नहीं हुए हैं। 13 प्रोजेक्ट्स सेकेन्ड फाइव ईयर प्लान के अभी तक इनकम्प्लीट हैं। 24 प्रोजेक्ट्स ऐसे हैं जो थर्ड फाइव ईयर प्लान में शुरू हुए और अभी तक इनकम्प्लीट हैं। 1967 से लेकर 1969 तक जो एन्युवल प्लान्स चले थे उनके दौरान चलाए गए 30 प्रोजेक्ट्स ऐसे हैं जो कि अभी तक इनकम्प्लीट हैं। इस तरह से कुल मिलाकर ऐसे 78 प्रोजेक्ट्स हैं। इसके अलावा प्रोजेक्ट्स की कास्ट 290 परसेन्ट तक बढ़ गई यानी उनकी लागत तिगुनी हो गई। इसके लिए कौन जिम्मेदार है? इस तरह से इरीगेशन की तरफ आपका कोई ध्यान नहीं है।

इसके अलावा रोज अखबारों में नैम, नान-एलाइन्ड मीटिंग के बारे में निकल रहा है। इसका तो नाम भी समझना मुश्किल हो जाता है। वर्ल्ड लीडर्स में बहनजी का नाम सबसे पहले है। रोज निकलता है कि एशिया में यह हुआ और वह हुआ लेकिन जो असल चीज है, जो हार्ड फैक्ट्स हैं उसकी तरफ कोई ध्यान नहीं है। पी०ए०सी० की रिपोर्ट के आधार पर अखबार में छपा है। अभी उसके चेयरमैन, श्री सतीश अग्रवाल बोल रहे थे, उन्होंने बड़ा अच्छा भाषण दिया जिसके लिए मैंने उनको कांग्रेचुलेट भी किया। एग्रीकलचर की तरफ कोई ध्यान नहीं दिया गया है। मैं यही एक प्वाइन्ट कहकर खत्म करूंगा। मैं यह अर्ज करना चाहता हूँ कि बिना एग्रीकलचर प्रोडक्शन को बढ़ाए हुए देश की माली हालत अच्छी नहीं होगी। श्री वार्ड० बी० चव्हाण इस समय यहां पर मौजूद नहीं हैं, उन्होंने कहा कि चरण सिंह और उनकी पार्टी मुल्क को 200 साल पीछे ले जाना चाहती है। अब मैं उनकी बुद्धि को

क्या कहूँ? मैं कहने के लिए तैयार हूँ लेकिन अब कुछ भी नहीं कहना चाहता। मैं यह अर्ज करना चाहता हूँ कि कोई भी देश मालदार नहीं होगा जब तक कि उसके पास एग्रीकलचरल सरप्लस नहीं आयेगा। या तो खुद उसके पास यह हो या दूसरी कन्ट्रीज को कालोनी बनाकर डेपेन्डेंट कर ले और वहां से उसको लाए। यू०एस०ए०, कनाडा, आस्ट्रेलिया या रूस ऐसे मुल्क हैं जिनके पास अपने नेचुरल रिसोर्सेज हैं और अपने कारखानों और वर्कर्स को फीड करने के लिए सामान और अन्न पैदा होता है। दूसरी तरफ इंग्लैंड, जापान, जर्मनी और फ्रांस वगैरह ऐसे मुल्क हैं जिन्होंने कालोनीज बनाईं और वहां से अन्न और दूसरा सामान मंगवाया। हम अपने देश को ही देख लें। गुलाम होने से पहले इस देश का कपड़ा बाहर जाया करता था लेकिन गुलाम बनने के बाद हालत दूसरी हो गई। मेरे कहने का मतलब यह है कि दो तरफ की कन्ट्रीज हैं। नेचुरल रिसोर्सेज को देखते हुए हमारे यहां पोपुलेशन बहुत ज्यादा है। एथिकल है या अनएथिकल है, अगर हम चाहें नेशनल इन्टरेस्ट में किसी दूसरे देश पर कब्जा कर लें और वहां से हम फूड भी मंगायें और रा-मैटिरियल मंगायें तथा अपने मुल्क को बिल्ट करें, तो वह भी मुनासिब नहीं है। मेरी पार्टी और मेरा बिल्कुल भी विश्वास नहीं है कि सब लोग एग्रीकलचरिस्ट हों। हमारा कहना यह है कि एग्रीकलचर प्रोडक्शन बढ़ें, पर-एकड़। एग्रीकलचर वर्कर्स की तादाद घटे और नान-एग्रीकलचर वर्कर्स की तादाद बढ़े। नान-एग्रीकलचर वर्कर्स की तादाद अभी बढ़ेगी, जब एग्रीकलचर प्रोडक्शन पर-एकड़ बढ़ेगा। हर किसान के पास सरप्लस होगा। वह बाजार में कुछ बेचे। उसके पास परचेजिंग पावर हो। ट्रेड, ट्रांसपोर्ट इन्डस्ट्री अभी बढ़ते हैं, जबकि मासेज के पास परचे-

जिग पावर होती है। मान लीजिए—दस आदमी सी मन गेहूँ पैदा कर रहे हैं और पांच आदमी सी मन गेहूँ पैदा करने लगें, तो पांच आदमी सरप्लस हैं, तभी किसान के बेटे दूसरे पेशों में जायेंगे। एग्रीकलचर और दूसरे पेशों में यह फर्क है कि यदि दूसरे पेशों में अगर पैदावार बढ़ती है, डिमाण्ड बढ़ती है, तो उनके वर्कर्स बढ़ते हैं। मान लीजिए—आज घड़ी के पांच कारखाने हैं, अगर गांव वालों की परचेजिंग पावर बढ़ जाए, आज शायद घर में दो घड़ियां होंगी, तो हर घर में घड़ी हो सकती है। किसान के बेटे के पास भी होगी और बेटे की मां के पास भी होगी। घड़ी बनाने के लिए कारखाने बढ़ेंगे और उसमें वर्कर्स जायेंगे। एग्रीकलचर प्रोडक्शन बढ़ेगा उसमें वर्कर्स कम चाहिए, क्योंकि एग्रीकलचर प्रोडक्शन के कन्जम्पशन की सीमायें हैं, नान एग्रीकलचर प्रोडक्शन और सर्विसेज के कन्जम्पशन की सीमा नहीं है। यदि हम लोगों को एग्रीकलचर पर रखना चाहते हैं, उससे देश गरीब रहेगा। जब अंग्रेज देश में आए थे, तो 50 प्रतिशत से लोग ज्यादा एग्रीकलचर पर नहीं थे। 25 प्रतिशत आदमी दूसरे पेशों हैण्डिक्राफ्ट्स आदि का काम करते थे और 25 परसेंट आदमी दूसरे पेशों में लगे हुए थे। उन्होंने सब हैण्डिक्राफ्ट्स को खत्म कर दिया। सन् 1931 की सेन्सस रिपोर्ट के अनुसार 74 प्रतिशत हैण्डिक्राफ्ट में, जो कि एन्सैस्ट्रल आक्युपेशन काँटेज इन्डस्ट्रीज में थे, वे खत्म हो गए। 26 प्रतिशत ही अपने एन्सैस्ट्रल आक्युपेशन में रह गए। किसानों की तादाद बढ़ी, लैण्ड पर-एकड़ किसान घटा।

सभापति जी, मैं आपके माध्यम से माननीय वित्त मन्त्री और दूसरे दोस्तों से कहना चाहता हूँ कि स्वराज के बाद जो 26 प्रतिशत गरीब आदमी हैण्डिक्राफ्ट में बचा

था वह पोलिटिकल लीडरशिप में, आप शायद उस वक्त कांग्रेस में रहे हों, पं० नेहरू ने खत्म कर दिया, क्योंकि उन्होंने महात्मा गांधी की बात को नहीं माना और बड़े कारखाने लगाए। बराबर महात्मा गांधी जी कहा करते थे कि जो चीज हाथ से बन सकती है, उसको हाथ से बनाना चाहिए। दूसरे देशों की नकल नहीं करनी चाहिए। हमारे यहाँ आदमी ज्यादा है, इसलिए जो चीज हाथ से बन सकती है, उसको हाथ से ही बनाना चाहिए। यदि फैक्ट्री लगाई जाएगी तो फैक्ट्री ओनर हो जाएगा, मिलिनेयर हो जाएगा। इकानोमिक पावर का कन्सन्ट्रेशन हो जाएगा कुछ हाथों में और करोड़ों लड़के बेरोजगार हो जायेंगे। इस बारे में आप 1955-56 की सेम्पल-सर्वे की रिपोर्ट उठाकर पढ़ सकते हैं। उसमें इन्डस्ट्रीज और सबका सर्वे हुआ। 150 लाख आदमी इन्डस्ट्रीज में थे, जिसमें 68 प्रतिशत आदमी हाउस-होल्ड इन्डस्ट्रीज में थे। उन्होंने काँटन इन्डस्ट्री लब्ज का इस्तेमाल नहीं किया, हाउस होल्ड इन्डस्ट्री किया। इसकी तारीफ यह है कि अगर किसी परिवार में चार से ज्यादा आदमी न हों, जिस काम में चार से ज्यादा लगे हुए न हों, वह हाउस-होल्ड इन्डस्ट्री है। काँटेज इन्डस्ट्री की तारीफ है कि उसमें एक करोड़ दो लाख आदमी लगे हुए थे। सन् 1970 का सेन्सस होता है, उस वक्त रजिस्ट्रार जनरल और सेन्सस आपरेशन अपने लोगों को आर्डर देता है कि तुम काँटेज इन्डस्ट्री का हिसाब लगाओ। वह तो गवर्नमेंट ने नेशनल सेम्पल सर्वे से कराया था, सेन्सस की फिगर्स नहीं थीं। 1951 के सेन्सस में नहीं थी, 1961 के सेन्सस में नहीं थीं। 1971 में जो सेन्सस हुआ, उससे नतीजा निकला कि सिर्फ साढ़े तरेसठ लाख आदमी हाउस-होल्ड-इन्डस्ट्रीज में रह गये। 1 करोड़ 2 लाख में से सिर्फ साढ़े तरेसठ लाख बचे।

[श्री चरण सिंह]

अगर ये 1 करोड़ 2 लाख काटेज इण्डस्ट्रीज में रहते और उनके बच्चे उसी इण्डस्ट्री में लगते तो 15 साल के बाद उनकी तादाद 1 करोड़ 40 लाख या 1 करोड़ 35 लाख होती।

सभापति महोदय : 45 मिनट हो गये हैं।

श्री चरण सिंह : मैं जिस प्वाइन्ट को डिस्कस कर रहा हूँ, उसको खत्म करने के बाद दूसरा प्वाइन्ट नहीं उठाऊंगा।

मैं कह रहा था कि उनकी तादाद 1 करोड़ 35 लाख होती, जो आज साढ़े-तरेसठ लाख रहे गये हैं, बाकी के 75 लाख कहां गये? वे सब कुरबान हो गए—टाटा-बिरला के कारखानों पर, वे बेरोजगार हो गए...

एक माननीय सदस्य : उनमें मोदीज भी शामिल हैं।

श्री चरण सिंह : Including Modis; other Modies also; not only one Modi. ये सब कुरबान हो गये, आज उनकी औरतें सड़क पर कंकर कूट रही हैं। ये जितने आदमी बेरोजगार हुए—यह सब हमारे जमाने में हुआ, हमारे लीडर्स ने इन्हीं कैपिटलिस्ट्स से रुपया लिया—अपने पोलिटीकल-सर्वाइवल के लिए।

एक माननीय सदस्य : आपने भी लिया है।

श्री चरण सिंह : मैंने नहीं लिया है, कोई साबित कर दे।

श्री राजेश पायलट (भरतपुर) : साबित तो हिन्दुस्तान में कोई नहीं कर सकता।

श्री चरण सिंह : मैं चेलेंज करता हूँ। आप किसी तरह से एन्कवायरी करा लीजिए, क्या फिजूल की बात करते हैं।

SHRI RAJESH PILOT : I want to know how many industries have been licensed to the Modis when he was the Chief Minister ?

श्री एम० सत्यनारायण राव : लाइसेंस दिए थे।

श्री चरण सिंह : किसी को लाइसेंस नहीं दिया।

श्री एम० सत्यनारायण राव : आपके इण्डस्ट्री मिनिस्टर ने दिया।

श्री चरण सिंह : अगर कहीं दिया भी होगा तो कायदे में दिया होगा।

SHRI RAJESH PILOT : He is only talking politics.

श्री चरण सिंह : मैं अर्ज करना चाहता हूँ—मेरे खिलाफ दावा दायर कर दें। I will plead guilty, if found guilty. आपको मालूम नहीं है, मुझे लाखों-करोड़ों रुपए इन लोगों की तरफ से आफर किए गए, I refused it, I have not accepted money from industrialists. आप अपने गज से, अपनी पार्टी के गज से, दूसरों को नापने की कोशिश करते हैं... (व्यवधान)... मैं फिर दोहरा देता हूँ—यह केवल कांग्रेस का सवाल नहीं है, सभी पार्टियाँ लेती हैं। मैं यह नहीं कह रहा हूँ कि केवल कांग्रेस वाले लेते हैं। अगर मैं नाम बतला दूँ तो आपको मालूम होगा, मेरे पास खत आए हैं, ये जो आपने टैक्स दुगना कर दिया है—विमको पर—इसको खत्म कर दीजिए। लेकिन मैं उनके नामों को नहीं बतलाना चाहता हूँ, सारे

पोलिटीकल लीडर्स का यही हाल रहा है, हथिया लेना और फिर उनकी फैक्ट्री लगवा देना और यह कहना कि फैक्ट्री लगने से देश मालदार हो जायगा, देश तरक्की करेगा। देश में बड़ी फैक्ट्री लगने से देश तरक्की नहीं करेगा। सबको एम्प्लायमेंट मिलेगी तब देश तरक्की करेगा। ठीक है बड़ी फैक्ट्री लगती है तो प्रोडक्शन बहुत होता है, एकदम प्रोडक्शन बढ़ जाता है लेकिन आदमी कम लगते हैं, एक करोड़पति अरबपति बन जाता है। मैं हार्ड-फैक्ट बतला रहा हूँ—वे लोग जो गांधी जी के नाम पर स्यूअर करते थे—उनके जमाने में जिनकी तादाद 1 करोड़ 35 लाख होनी थी, वह 63 लाख रह गई, बीच के लोग कहीं गए, भूमिगियों-भूमिपड़ियों में पहुंच गए।

इसी तरह से हमने जमींदारी एबालिश् की, उसके बाद बड़े किसानों की तादाद बढ़ती गई और छोटे किसानों को बेदखल किया जाता रहा। 1951 में रेशो थी—57 किसान और 13 लेबरर्स, लेकिन आज रेशो क्या है—40 किसान और 30 लेबरर्स। 1961 में 23 लाख बड़े किसान थे जिनके पास 10 हैक्टेअर जमीन थी। लेकिन 1971 के आंकड़े बतला रहे हैं—उनकी तादाद 28 लाख हो गई और जमीन हो गई—औसतन 18 हैक्टेअर। 5 लाख नए किसान उनमें शामिल हो गए। 1890 लाख हैक्टेअर जमीनों से किसानों को बेदखल किया गया, जिनकी जमीनों को फार्म्स में शामिल कर लिया गया। उसके बाद 23 लाख हैक्टेअर और जोड़ी गई, इस तरह से 1 करोड़ 13 लाख हैक्टेअर जमीन हुई जो बाद में बढ़ कर 2 करोड़ 80 लाख हैक्टेअर हो गई। कहने का मकसद यह है कि कानून जमींदारी खत्म करने के लिए दाने थे, सीलिंग के कानून थे, लोगों को बेदखल किया गया लेकिन तादाद बड़े किसानों की बढ़ी। जब स्वराज्य हुआ था तो देश में

14 हजार ट्रैक्टर थे, लेकिन आज 3 लाख ट्रैक्टर्स हैं। तो मैं यह कहूंगा कि जो छोटा किसान है, जो सब-मार्जिनल फारमर है जिस के पास आधा हैक्टेअर से कम जमीन है, उसकी आज क्या हालत है और 30 परसेन्ट जो मजदूर और आर्टीशन्स थे, वे सब बेदखल हो गए। It is they who have flocked to Delhi, Bombay, Kanpur and Calcutta. आज वे भूमिपड़ियों में रह रहे हैं और उनकी हालत सुधारने के लिए आपके पास कोई इलाज नहीं है। मैं तो यह कहता हूँ कि जब तक आप बड़ी इंडस्ट्रीज को कर्ब नहीं करेंगे, तब तक अनएम्प्लायमेंट का मसला हल नहीं हो सकता चाहे आप जितने 20 प्वाइन्ट प्रोग्राम बना लो और चाहे 40 प्वाइन्ट प्रोग्राम बना लो।

इन शब्दों के साथ मैं अपना भाषण समाप्त करता हूँ।

श्री एम० रामगोपाल रेड्डी : सभापति महोदय, चौधरी साहब शायद इस बात को भूल गए कि महात्मा गांधी जी के जमाने में बंगला देश, पाकिस्तान और हिन्दुस्तान, सब को मिला कर कुल आबादी 30 करोड़ थी, जबकि आज अबिले हिन्दुस्तान में वह 10 करोड़ के करीब पहुंच गई है।

श्री मनोराम बागड़ी (हिसार) : उन 70 करोड़ में तुम और तुम्हारे घर वाले शामिल हैं या नहीं ?

THE MINISTER OF FINANCE (SHRI PRANAB MUKHERJEE) : Mr. Chairman, Sir first of all, let me express my gratitude to all the hon. members who have taken part in the discussion on the Finance Bill and made valuable contributions at the penultimate stage—I am calling it 'penultimate' because the Second Reading and the Third Reading are

[Shri Pranab Mukherjee]

yet to be done of the financial exercises which we initiated on 28th February, with the presentation of the Budget and introduction of the Finance Bill.

A number of general issues have been raised and rightly so, and opportunities like this should be taken to have a look into the state of the whole economy and to examine whether the strategy which we are pursuing is relevant or not.

Sir, the last distinguished speaker, the former Prime Minister of the country, who was also the Finance Minister is known for his views and he is quite candid in his views. Therefore, I am not going into the details of the statistics and others, but I would request him, as he is very fond of statistics, to only take into account one aspect of the problem when he talks of, and this is not the first time, but on a number of occasions he mentioned this issue that in our Plan allocations we are deliberately making reduced allocation so far as the agricultural sector is concerned. I would like to ask him : Does he feel seriously that more allocation for agricultural sector directly if relevant or investment in the industries which support agriculture? What would you take? This is the plain and blunt question I would like to put. Investment in fertilizers—would you treat it as an investment in industry or agriculture, I mean, production of fertilizers? Investment in the generation of electricity—would you take it as merely for industrial purpose? Investment in the manufacture of tractors, agricultural equipments and pesticides—would you take this merely for industrial sector or you also take into account that without the support, even in cement...

SHRI CHARAN SINGH : Many an economist and many a planner has included the amount of investment that was required for production of fertilizers in industry.

SHRI PRANAB MUKHERJEE :

If you have taken into account like that, then I would request you to please do some more arithmetic. I am not going into that aspect. Simply, if you take into account investment of the current Sixth Five Year Plan in irrigation and flood control including agriculture, then you will find that the total allocation is more than 18 per cent. I am not taking into account rural development and other welfare activities, and the total allocations which we are making in the petroleum sector, in the energy sector, I mean in electricity, the huge amount, and the way we are stepping it up, to which I will come later on, you will find that it is simply not possible to have that type of artificial difference between agriculture and industrial sector because one is dependent on the other. I do agree with him that if you cannot inject purchasing power among rural population who are largely agriculturists, it will not be possible to sell products and the consumer goods which will be produced in the industrial sector. This theory is known to everybody. The question is when we are providing a planned economy and strategy which you are resorting to, will you accept that there is a necessity of having a blend, a mix of appropriate economy and strategy, where you would find that direct assistance which agriculture sector requires should be provided and at the same time the support necessary from the industrial sector to support huge agricultural investment and production programme are necessary? If you go into its details, one can argue for days together. You will find that a sizeable part of the investment in so-called industrial sector is directly and indirectly linked with agricultural investment. So, I am not going to talk in that aspect. This is known.

The second aspect you have lameted on is that because of the industrial policies, household sector and cottage industries—small scale sector, handicraft—have suffered to a considerable extent. Is it not inevitable in a situa-

tion with the technological revolution which we are having? If you want to keep pace with it, would you to-day like to ban all the automobile transport, three wheelers or trucks in the rural areas? I am not saying that you have told, I am just giving one instance. If you take a policy decision to ban the use of any automobile in the rural areas for carriage of goods, I think there will be no unemployed person left in the country. Everybody can carry goods in the bullock carts or on their heads and the entire problem can be sorted out. You shall have to keep in mind, obviously I cannot go to the extent like you that you will stop all textile mills which, perhaps you would like to do. But in order to give necessary support to the handloom sector which employ nearly 10 million people in this country, so that they can sell their goods, we have not undertaken it. It is necessary because you shall have also to keep in mind the need of the consumer including agriculture sector. Therefore, we have not undertaken it because we felt that it would completely upset the balance and our handloom which provide employment. We have not permitted loom to be used. We have not permitted that additional loomage and weaving capacity to be created in organised mill sector. This is the policy we are pursuing so that we can have an appropriate mix between industrialisation and at the same time maintenance of the traditional industries which we are having.

While making observation some hon. Members have suggested particularly in regard to the fiscal policies that we are injecting a distortion in the system by having more emphasis on the indirect tax and gradually reducing the share of the direct tax. Here, I would request the hon. Members to be fair not only to me but to all the past Finance Ministers including Chaudhriji. I think this has been the persistent demand from both sides of the House that you raise the exemption limit. In the early 1960s I was just a student but many of you were in parlia-

ment. You would recollect that exemption limit was just Rs. 4000/-. Naturally the tax net would be much wider.

PROF. MADHU DANAVATE :  
The value of the rupee was also different.

SHRI PRANAB MUKHERJEE :  
But to-day I am also getting the value accordingly. I am not getting the earlier value. What I am saying is we have reduced the tax net and to-day in this country 4.5 million people pay direct tax. Is it possible to have and to maintain the same level of share?

16 hrs.

Secondly, what was the industrial base in early 50s and early 60s? What is the industrial base today? What is the level of production of the manufacturing and mining sector today? What is the share in the total basket from the agricultural primary commodities and the manufacturing commodities? With the process of industrialisation and with the widening of the production base in the manufacturing and mining sectors, indirect taxes are bound to come and indirect taxes are bound to increase. Similarly, if you have larger foreign trade, indirect taxes are bound to increase. What was the volume of foreign trade in the 50s and early 60s? What was the contribution to the tax kitty from the excise duty? Therefore, customs duty, Central excise and all contribute to the indirect taxes. You cannot maintain that parity with direct taxes which was obtaining in the early 50s or early 60s.

Second point which is being raised in this connection is that while making the tax proposals, perhaps we first decide as to what the States should get and what we should get. It is absolutely irrelevant and absolutely irrational. While replying to the debate on general discussions, I made a point that each and every tax proposal is to be assessed on its own merits. You may agree or you may not agree to it. But when I increase 5 percentage point duties on

[Shri Pranab Mukherjee]

customs, I do not take into account whether it is going to help the Central Government or the State Governments because I do not think there is any artificial deference between the States and the Centre. We will have to come to it a little later and I will come to that. But I do take into account whether our domestic industry requires any protection or not. I shall have to take into account while increasing or decreasing the excise duties whether this country will be allowed to be converted into the dumping ground of the industrialised countries by making their goods cheaper compared to those manufactured in this country. That is the rationale to decide whether excise duty will be increased or decreased. It is not the question whether the Central Government will get less or the Central Government will get more or vice-versa. And the same logic would be applied to excise duty and other types of taxes also. Each and every type of taxes is to be decided on its own rationality and its own merit. It is not looked into from the point of view of what would be the share of the State Government or that of the Central Government.

Third point we will have to keep in mind is, when we are talking of the percentages between the direct taxes and indirect taxes, nearly half of our gross domestic product is coming from the agricultural sector, and agriculture is not within the direct taxes net of ours. The agricultural income-tax is levied by the State Governments. Therefore, if you accept that the direct taxes would have larger share, you shall have to keep in mind that nearly 50% of the producing sector is outside the purview of the scope of Central taxes.

I will come to next point. While making their observations, Shri Chitta Basu and some other hon. Members have been, little unfair to me. Otherwise, a very sober member like Mr. Chitta Basu has used words like "trick" and "bluff" which are not true to the figures.

SHRI M. RAM GOPAL REDDY : True to himself.

SHRI PRANAB MUKHERJEE : His own contention is that when I claimed that I have stepped up the Central Plan outlay up to 26.1% in the absolute figure of Rs. 13,870 crores, he has said that this is not so and it is only Rs. 800. (*Interruptions.*) I am coming to that a little later. His contention is that it is only Rs. 895 crores because he has made a comparison of the revised figure of 1982-83 with the Budget Estimates of 1983-84. Sir, this is the simple logic that the comparison takes place between the likes only. If Mr. Chitta Basu wants to compare the height of our distinguished Speaker, Mr. Balram Jakhar with my height, it would not be a comparison between the likes. Rather, he can try to compare my height with that of Mr. Dharmavir which will be comparable. One budget estimate is to be compared with another budget estimate. One year's revised estimate is to be compared with another year's revised estimate. You cannot compare the budget estimate of one year with the revised estimate of another year.

SHRI CHARAN SINGH : I have compared the figures of the Plan itself.

SHRI PRANAB MUKHERJEE : I am coming to that also. He mentioned that point.

Secondly, his contention is that I have not taken the House into confidence while quoting the figures. The Central Plan has two components. One component is the budgetary support and the other component is the support and savings from the public sector institutions. I have mentioned clearly in my Budget Speech itself on page 12, para 37, and for the convenience of the hon. Members, I am quoting it :

"The Central Plan will be financed by a budgetary support of Rs. 8390 crores and internal and extra-budgetary resources of Rs. 5480 crores." Both

together come to Rs. 13,870 crores. So, I have taken the House into confidence. I am truthful. I do not play any trick. I leave it to the House to come to the conclusion as to who tried to play the trick.

Even if you take the revised estimates, you will have to compare the revised estimates of the concerned years. What has been the growth? In 1981-82, compared to the revised estimate of 1980-81, the growth was 27.4 per cent. Between 1981-82 to 1982-83, it was 25.5 per cent. For 1983-84, obviously I do not have the revised estimates. That is why I had to depend on the budget estimates.

Coming to the problem of States, on a number of occasions I have mentioned that we cannot look at the success of the Plan in isolation. Out of the total public sector outlay in the Sixth Plan of Rs. 97,500 crores, the hon. Members are aware that the States sector contribution would be about Rs. 48,600 crores. When the Sixth Plan was finalised, in the beginning it was decided that the States will mop up their own resources to the extent of Rs. 33,250 crores and Central assistance would be made available to the extent of Rs. 15,350 crores. Taken together, Rs. 48,600 crores will be for the State Plans.

Last time, when we reviewed the States' resources, we found that the States had made serious efforts to mop up additional resources. So far as their additional resources mobilisation is concerned, they have done well. I must compliment them for that. We expected additional resource mobilisation to the tune of Rs. 9000 crores, and as per the present reckoning, it may be Rs. 11000 crores. But unfortunately they have not been able to maintain their resource base from which we started. There has been a serious resource erosion and that is to the extent of Rs. 6000 crores. I have already mentioned on earlier occasions that out of that Rs. 6000 crores erosion, we are taking care of by providing

Rs. 1743 crores which exclude overdraft as on 31st March, 1982, by converting them into medium term loan.

In my Budget Speech I also mentioned that we are providing additional Central assistance to the tune of Rs. 1650 crores in the last two years of the current Plan. But still certain areas are left and there would be a gap and we shall have to consider seriously how we can bridge this gap so that the State Plan can be protected. But at this point of time, I will have to take the House into confidence that if we take the global figure, all States taken together, they would reach the nominal target—there is no doubt about it—but it will vary from State to State. There are certain States where the expenditure upto the fourth year of the Plan period is not more than 55 per cent. There will be a slippage in reaching their Plan target so far as the current Plan period is concerned and those are States which are causing concern to all of us.

Coming to the proposals which I introduced through my amendments and I referred to in my introductory remarks while the Bill was taken for consideration, what are the rationalities for bringing those amendments?

On three issues, we received representations and one issue has been highlighted again by Mr. Banatwalla and certain of the observations have also been made by other Hon. Members. The other day while making observation, Mr. Rajiv Gandhi also referred to, whether we can consider the small-scale sector so far as 20% disallowance is concerned. As you have noticed, so far as travelling is concerned, I have excluded the expenses on travelling totally. Therefore, there will be no disallowance so far as travelling is concerned.

So far as other expenses are concerned particularly advertisements, Sale-promotion, there too, I have decided to provide a flat deduction of Rs. one lakh.

[Shri Pranab Mukherjee]

I have some figures which I calculated, what is the percentage of the expenditure on these items in respect of certain companies. Obviously, these are big companies. So they are expected to spend more and I tried to link it up with their turn-over in terms of percentage. For instance, Delhi Cloth Mill their turn-over is Rs. 226.99 crores. Their total expense under these Heads was Rs. 1,90,00,000, in terms of percentage it is 0.84%.

Similarly, Ahmedabad Calico Printing Factory Company Rs. 127.31 crores, in terms of percentage it is 0.11.

Khairā District Cooperative Milk Products—I have taken various categories of industries including cooperatives—expenses in terms of percentage of their turn-over 0.6.

Tata Chemicals—I am talking of in terms of percentage, Why, I will explain it a little later—it is 1.8 in terms of percentage and I thought, if I presume that the small-scale industries turn-over would be around Rs. 1 crore annually and if I take 1% of their expenses on these Heads it would be Rs. 1 lakh. That is why I have provided Rs. one lakh flat exemption limit so far as small-scale sectors are concerned and if somebody spends Rs. 2 lakhs, Rs. one lakh he will get straightway, exemption, Rs. 80,000 on additional Rs. one lakh and on Rs. 20,000 he will have to give taxes. Therefore, by and large, it covers all the small-scale,—I am giving you some examples which I do feel some of you may not like, of the wasteful expenditure press and other, how advertisement can be wasteful expenditure. This is a Bengali vernacular daily. It is supposed to be read only by those persons who read Bengali and this is a full page advertisement issued by the Karnataka Government to project how Karnataka Government is doing service to the people of Karnataka. One can understand if it would have come in one vernacular daily of Karnataka. Then they should know how Karnataka Government is functioning well.

When my friend Mr. Venkataraman imposes duties on wastage of...

PROF. MADHU DANDAVATE : Karnataka Government is cosmopolitan Government....(Interruptions)

SHRI PRANAB MUKHERJEE : No. I have suggested. That is why, public sector should also fall in line including the Government.

When my colleague Mr. Venkataraman said that newsprint is being wasted in wasteful advertisement, then many people took strong exception and I am giving one example. This is I think of the date, I will have to find out.

PROF. MADHU DANDAVATE : When I saw that, that was censorship.

SHRI PRANAB MUKHERJEE : Indian Express Monday March 28. One full advertisement you will find and there is writing here and you will have to use the microscope or a magnifying glass to read what is written here. Definitely these...

PROF. MADHU DANDAVATE : Many people criticise the Government for censorship.

SHRI PRANAB MUKHERJEE : I am not talking of censorship or anything like that. What I say is that all advertisements are not useful advertisements. In a country like ours we are depending heavily on the sellers, and whatever goods are being produced are being sold except a few consumer items where there is keen competition. We have not reached the stage where no advertisements for sales promotion are needed. Therefore, there may be advertisements. I do not say that they should not be advertised. My contention is very plain and simple: if you advertise, you will have to pay a little taxes and if you earn profit, you please share a part of it with Government in the form of taxes. That is my plain and simple contention and I thought that, if I excluded travelling totally and if I gave allowance of

Rs. 1 lakh, then it would be possible to protect the interests of the small scale industries. Take, for instance, the statutory advertisement. A criticism has been made that advertisements for tender notice advertisements for company board meetings, advertisements for employment, are statutory obligations. But they will be covered by the allowances, the deduction which I am giving of Rs. 1 lakh.

SHRI BHIKU RAM JAIN : They are notices, not advertisements.

16.16 hrs.

[MR. SPEAKER *in the Chair*]

SHRI PRANAB MUKHERJEE : If the income-tax people treat them as advertisements, they will be covered by this.

Secondly, in regard to other concessions for the small scale industries, a number of members have mentioned that we should support the small scale industries and keeping that in view, I have increased. My idea was this. What was the rationality? The rationality was, if you have a cut-off point, in a system like ours, there is always the danger, the inherent danger, that people want to misuse and try to stick to that cut-off point. If you want to have 7.5 lakhs as the cut-off point, the tendency would not be to expand, the tendency would be, instead of having a production of 15 lakhs, to multiply the units and have 7.5 lakhs each. Instead of having 22 lakhs, the tendency would be to have three units whose turnover, whose investment, would be about 7.5 lakhs. That is why I thought I might reduce it and give a higher ceiling from 15 lakhs to 25 lakhs. But I have agreed to the demand of the hon. Members, and as I mentioned on an earlier occasion, we are not only responsible but at the same time responsive also. This was the demand which was raised by the hon. Members of Parliament and I agreed to it and have raised it to 7.5 lakhs. Now the old position continues plus the additional advantages which they will get. Earlier they were to pay taxes upto 15

lakhs at the rate of 75 per cent of the rate prevailing. Now they will get advantage upto 25 lakhs. So, the small scale sector, I do hope, will feel happy.

In regard to exporters, 35-B weighted deduction, as I mentioned on an earlier occasion—I may repeat it—in our system we cannot afford to have a mechanism through which there will be incentives for spending, what is 'weighted deduction'? If you spend Rs. 100, you will get tax concession on Rs. 133. If you spend Rs. 200, you will get tax concession on Rs. 267. If you spend Rs. 300 you will get tax concession on Rs. 400. That means, there is a direct incentive for spending more, not earning more. That is why I wanted to replace that system by keeping the requirement of the exporting sector : if you increase your exports, on every five per cent incremental export, you will get tax concessions and I have given them in addition to that, one per cent of their net turnover; they will get these tax concession. 'There will be an inherent tendency to expand the activities, to increase the export, and get tax concession. The tax concession is not linked with spending more.

The third point which I conceded and where I thought certain amendments were needed is in regard to trusts. A large number of Members of Parliament—particularly Mr. Banatwalla and some others, have mentioned it—wanted that the real and genuine public religious trusts should not suffer and they should be subjected to this tax because it may happen that if somebody runs an orphanage and they are expected to produce something and those products are being sold in the market, and if somebody runs an institute, an industrial training institute and their products are being sold in the market, strictly speaking it can be treated as a business income. Devasthanam—Tirupathi Devasthanam sell prasadam and that can be strictly speaking treated as a business income. So, I thought that the notified trusts and which are notified by the Government and which are exempted from paying tax, will not be brought

[Shri Pranab Mukherjee]

within the purview of the amending provisions which I have introduced in the Finance Bill. Particularly, the two organisations which Mr. Banatwalla mentioned, I checked up. I think one organisation is already exempted under this—the Arya Vaidyasala in Kerala. In regard to the other, the Hamdard—he has also mentioned it—I think they are not presently exempted. Why—I do not know, though 575 trusts and funds...

**SHRI ATAL BIHARI VAJPAYEE :** I am not quite sure. They came to me. They wanted me to plead their case—the Arya Vaidyasala.

**SHRI PRANAB MUKHERJEE :** I am told. I will check up. If not, they can be brought in within the amending provisions which I have made in the Finance Bill.

**SHRI M. RAM GOPAL REDDY :** Now you can mention the name of Mr. Vajpayee also.

**SHRI PRANAB MUKHERJEE :** What I want to say is that in respect of these organisations, they will be entitled to the benefits as they were having earlier. On the other hand, may a Member of the Public Accounts Committee—and the Public Accounts Committee also gave in their recommendation and they have suggested that we should have a fresh look into this matter. There I myself think that it is necessary. Some of the organisations are very important organisations and they are doing really good work—organisations like the Ramakrishna Mission and Mother Teresa organisation. There is nobody to dispute that they are entitled to have this type of facility. But there are many other organisations which simply in the name of trusts and in the name of so-called charity enjoy and they simply utilise these trusts and their funds as the instrument of tax evasion and tax avoidance—I will not say tax evasion because they are not to pay taxes, but it is definitely an instrument of tax avoidance and we must plug

that loophole and I have attempted in the Finance Bill to do so.

Even with regard to investment, definitely I would not like to see that these trusts investments must follow a particular line. Obviously I do not know whether they are any religious organisation. What is the connotation? That has to be looked into separately. But all of them are not religious organisations. Mere public trusts having a little bit of charity and running businesses of all sorts—I will not mention the name of an industrial house which has created as many as 1600 trusts, just to avoid the tax—I will not like that this type of facilities should be made available to them.

**SHRI MANI RAM BAGRI :** What about Antulay Trust?

**SHRI M SATYANARAYAN RAO :** That is *sub judice*.

**SHRI PRANAB MUKHERJEE :** I would not like that they should take advantage of this facility.

Coming to another aspect, it has been suggested by certain hon. Members that we must have a detailed and close look into the functioning of our public sector undertakings. There is no denial to that though our profit has increased substantially as compared to ... (*Interruptions*) because I have some figures. It has increased to Rs. 2675 crores as grossprofit in 1981-82 to Rs. 3378 crores in 1982-83. But there is a real problem. If, you look at it, 102 central public sector undertakings are giving good profits. Obviously the price mechanism is responsible and as it has been correctly pointed out, oil sectors's contribution is the maximum so far as the profitability is concerned and through the price mechanism we had to do that.

But, 102 units are earning profits. 83 units are incurring losses. Unfortunately, most of these units which are incurring losses were not established by Government but these are the units which the private sectors left as junk

and, in order to, again, I am using the word 'respond to the demands of Members of Parliament from both sides of the House, we had to take over those units. We had to take over a large number of textile mills, However 100— a large number of engineering industries and a large number of jute Mills and even a number of sugar mills and flour mills, and fortunately, we have converted one flour mill into a profitable one. This is one example which I can cite. These are the areas where we are incurring heavy losses. Obviously, one of the major causes of our expenses in the public sector is long delay in execution. Recently, a Group of Ministers have been appointed to look into the various projects and to identify a mechanism through which to reduce this delay. We are also thinking of having, particularly, approval. You know we approve of the project in the Public Investment Board where it is called P.I.B. approval. There too there is some sort of a defective system. Sometimes we have just to bring it in the form of a proposal without analysing in details and scrutinising it. thereafter, we have provided with one set of figures. When the detailed project is being prepared, we find that the earlier projections had no relevance even after granting for some escalation.

Therefore, we have taken the decision of having a two-stage approval through the P.I.B. One stage approval would be on principle and the second stage approval would be on the preparation of the detailed feasibility studies report. And then the detailed scheme is worked out.

Some points have been made particularly by Shri Rajda and some others also that there is a huge non-plan expenditure. Here I would most respectfully submit that all non-plan expenditure is not necessarily non-developmental expenditure. What you spend in the Plan expenditure in one plan period, next year, for maintenance of that, it becomes a non-plan expenditure. But, this is not a non-developmental expenditure. The idea is this. When we construct a hospital or a school or an institution,

the cost of maintenance of it strictly speaking, technically, may not be a plan expenditure. But, this is not a non-developmental expenditure. The Second aspect is this. Why the non-plan expenditure is increasing? Two major areas are there. I very carefully listened to the debate on defence and there was almost a unanimous view of both sides of the House. The defence expenditure has increased substantially, I think from 1980-81, it was a little over Rs. 3,800 crores. Today, it is nearly Rs. 6,000 crores. Interest payments we have to make. These are two major contributors in the non-plan expenditure side. Therefore, even if we want, hardly we can do much in these areas.

A few other points have been referred to particularly, in regard to tax arrears. Mr. Agarwal has made a very valid point. But, here too, we shall have to keep in mind that in our system' sometimes, even the amount which has not fallen due is to be treated as arrears. For instance, all the demands raised in March—March is more important—will have to be shown as arrears as on 1st April though the demand has not fallen due because, from the date of raising the demand to the payment, there would be a gap of 35 days, time. This will have to be given. But, at the same time, I do feel that this is an area where we must concentrate our attention and try to see how best we can avoid it.

Sir, in regard to the comprehensive Central Excise legislation, in reply to the general debate I mentioned that we are bringing forward comprehensive legislation on Central Excise. In this connection another point has been made with reference to the reports of the Economic Administrative Reforms commission as to what we are going to do with their reports. The hon Members might have notice as and when we get these reports, some of these reports, have already been implemented through the various budget proposals of last year and this year. In respect of the reforms, particularly tax reforms, I mentioned that we are going to bring

[Shri Pranab Mukherjee]

forward a comprehensive legislation incorporating the recommendations of the Economic Administrative Reforms Commission, But so far as the status of this Commission is concerned this is more or less an advisory body to advise the Government on various economic issues. Therefore, it is not a commission set-up under the Commission of Enquiry Act whose reports are to be laid on the Table of the House along with the action taken statement. They are doing a continuous job and as the hon. Members are aware their term has been extended. They are providing various pieces of advice on various aspects of economic administration in respect of taxation and many other fiscal policies.

Sir, as I mentioned in my budget Speech I am going to earmark Rs. 300 crores for better performance by the State Governments and out of that Rs. 300 crores my colleague, the Agriculture Minister, has already announced the scheme for small and marginal farmers where Rs. 125 crores will be provided from the Centre and Rs. 125 crores will be provided by the State Governments. He has explained the scheme in detail. So, I am not touching upon that.

Sir, another Rs. 50 crores we are providing to State Electricity Board. As I mentioned the performance of the State Electricity Board is extremely poor and even though the assets have created the generation is so poor that somewhere it is much below the national average. We have discussed this matter at a series of meetings and identified the areas of weakness but we could not do much. Then I thought that perhaps it would be better if we can have some carrot and I am prepared to give incentive to the workers for greater production. We have earmarked Rs. 50 crores for better performance of the State Electricity Board in the form of incentives.

PROF. MADHU DANDAVATE : Why not give incentive for the performance of the State Governments?

SHRI PRANAB MUKHERJEE : At

least in this area let me do a little bit because we require electricity very badly. At some places the generation is as low as 34 to 35 per cent...

SHRI M SATYANARAYAN RAO : In the case of West Bengal it is so.

SHRI PRANAB MUKHERJEE : I have decided not to take the name of any State. In regard to Rs. 125 crores I have worked out a scheme for which Rs. 75 crores would be provided for the drinking water supply to the problem villages. This will be the additional programme because already in the current year's budget we have provided that 48,000 villages will be covered under the existing allocation. I am suggesting to the State Governments that each State Government has fixed its own target and to the State Governments which surpass their target, I will give them incentive in the form that I will bear the entire expenses of additional villages covered under the drinking water supply scheme. We expect 6,000 problem villages will be covered by it.

Sir, an additional amount of Rs. 25 crores I am providing for construction of the field channel in the minor irrigation, and thirdly, it will cover about 250 thousand hectares over and target which has already been fixed by the States and here this money will not be made available to the States to meet their normal targets. We have made in the Plan provisions for their normal targets. The States which will do more than normal and which will surpass their targets will be entitled to have it and even of the amount of Rs. 250 crores which would be made available under the small and marginal farmers scheme, nearly 70% would be spent on the irrigation and I think it can take here at least a little care of the problems referred to by Chaudhury Sahib. He said that we have created large potentialities but we are not utilising them. I am providing Rs. 15 crores for environmental improvement mainly for the slums and Rs. 10 crore I am providing for girl's and women's education under 'Education'. This incentive scheme of Rs. 250 crore I will

provide in the budget. The Reserve Bank have recently announced their credit policy curing the slack season and there it has been announced that Rs. 150 crores will be earmarked and will be made available to the banking sector for the self-employment schemes of the educated unemployed youth and this would be in addition to the self-employment or to the employment generation schemes which are being fixed in the Annual Plan for which schemes have already been approved. This money will be in addition to it and both the State Governments and the Central Government together will provide the matching support to the amount of Rs. 150 crore available from the banking sector and I will come to the House when the scheme will be finalised.

Two other minor points have been mentioned by some of the hon. Members, particularly in regard to the Expenditure Commission. They asked 'Why did we abolish the Expenditure Commission'? Here I would admit very frankly that the more we create Commissions and Committees, the more we create complex situations and I have said in the Conference of the Commissioners and Collectors "please give me your views in the field when you are implementing the taxation policies, what is your experience and what type of reforms you want instead of having the experts' view who have no idea about the realities". Therefore, by merely setting up an Expenditure Committee or an Expenditure Commission, we can spend on them. But I am not quite sure whether we will be able to prune the expenditure in a real meaningful sense and that was the logic and policy followed for not pursuing with the idea of the Expenditure Commission. At least let us save money on the Expenditure Commission.

Sir, while making their suggestions, some of the hon. Members from Assam suggested making adequate provisions for Assam relief. I am glad to inform them that already I have made additional provision of Rs. 20 crores which have been earmarked for rehabilitation and for each house which has been

damaged, the normal practice is that we have to give Rs. 3000. But accepting the recommendations of the Assam Government, I have agreed to provide Rs. 5000 for each house which has been damaged in the recent trouble there. I can assure the hon. Members that we are fully aware of the problem of Assam. In this connection, Chaudhury Shahib also referred to the point that we are not providing adequate resources for the drought. Sir, it is really unfortunate. You will recall that in 1978-79 what was the drought assistance you provided? If you say that the magnitude was a little less than what it is today, we have already provided 700 crores upto 31st March, 1983, and the team has gone and visited almost all the States for the period from 1st April to June. And just now it is not possible for me to indicate, but in the case of some of the States, where I have already approved, I have approved substantial amount of money in the form of drought relief. Quite a good amount will be made available to take care of this, otherwise there would be a real serious situation. With the damage caused by the draught and quantum of drought caused unseasonal rains, a psychology would have been created, and but for the timely intervention of the Government, there would have been a real serious situation, but we are tackling the problem. I have told the State Governments High Level Committees to make a realistic assessment of their requirements. You cannot expect and start with the presumption that if you want an elephant, you can get a mosquito. That is not the approach. If you want an elephant and if I feel convinced that an elephant is necessary, I am prepared to give you an elephant if I have the means to give it.

PROF. MADHU DANDAVATE :  
But not a elephant.

SHRI PRANAB MUKHERJEE :  
Yes, not a white elephant, but a black elephant.

And, we should not exaggerate also. What is necessary, we are providing, and it is not correct to say that we

[Shri Pranab Mukherjee]

are not taking care of the problem of the rural areas. This year's budget allocation for the 20-Point Programme is Rs. 10,000 crores; Rs. 2,700 crores from the Central Sector and Rs. 7,300 from the State sector, all this adds upto about Rs. 10,000 crores. It will be spent totally on the rural areas. Therefore, the programmes for drinking water supply in the rural areas, construction of rural roads, IRDP, NREP etc. are directed to ameliorate the rural poverty and to eradicate it.

I am not going into the favourite thesis of Chaudhari Sahib that the people have become more poor. But the fact remains that the size of the population has also increased. Here, if you excuse me, I would like to refer to one point. Sometimes, it is really amazing to me what the people sitting on the other side say. Some of them have spent most of their life in Congress and perhaps, most of the time, they spent, particularly Chaudhari Sahib, they were on the Treasury Benches over here, or U.P. None of my colleagues sitting here can compete with Chaudhari Sahib so far as the period of Ministership is concerned. And then to come and say that nothing has happened in this country for the last thirty years is quite amazing. Should we not ask you, what you did all this time...*(Interruptions)*. You give me a little indulgence; I am a youngman. I am entitled to have a little indulgence, I presume that your political life is 50 years. You formed a new party in 1967, just sixteen years before. Out of 50 years of your political life, you spent 34 years in Congress. From 15th August 1947 to date, for most of the time Congress party was the ruling party, you were in the Congress and you were among the rulers.

**PROF. MADHU DANDAVATE :**  
He wants to abolish his membership of the Congress with retrospective effect...*(Interruptions)*.

**SHRI PRANAB MUKHERJEE :**  
If he wants to do so, I have nothing to add.

Firstly, I do not agree with the view that nothing has been done. Much has been done. You can cite one set of figures and say that India is the poorest country so far as the per capita income is concerned. India may be the poorest country so far as the total number of people belonging to the poverty line is concerned. It is bound to happen, the population is more than 70 crores. But there is another side of the story. India is the 10th industrialised country today; India is the 3rd country which has the largest technical manpower; India is a member of the exclusive space club which is shared by four, five or six members of the world. Let us, therefore, take a balanced view. Not much has been done; I would agree with you if you say that, but if you say that nothing has been done, definitely we will not agree. Much has been done and I am prepared to give credit to you, Chaudhari Sahib, because you have also contributed in building up this country when you belonged to this side of the House. And once I jokingly told you the reality of the situation; unfortunately, we have to provide leaders for the opposition, either in the form of you, or in the form of Shri Morarji Desai, or in the form of Babu Jagjivan Ram. Therefore, this is the reality, and we shall agree with it. Sir, I would say definitely we must pay more attention to the eradication of the rural poverty. We must do much more for that. But huge infrastructure is needed for this.

Many Hon. Members have complained about the banking sector. I do agree with you that the way we want to take the banking sector for the economic development, we have not been able to do so. But what are the results? If you just look to the physical expansion of the banking sector, just fourteen years ago on July 1969, the total number of banking branches were 8,262. Today it is more than 39,000. And just to have 39,000 right type of persons who will be motivated, who will identify themselves with the problem of the rural level, with the problem of the rural popula-

tion, will talk in their language, in their terms, that will definitely take time. But we shall have to try to do this and we are trying to do this. The entire emphasis on the Plan—if we do not want to look at it with coloured vision—we will find that the strategy which we are pursuing from the day of the First Plan is the correct strategy and it would help us.

You have accused me that I have not read your book. Not only your current book I have read, but even the first publication of 1957 when you were Chief Minister in UP, that I have got with me and I have read that also. Definitely there are differences in the approach and there are differences in views, but there is no differences in the broad approach that the Indian economy inherently lies in the agricultural sector and the development of the agricultural sector is the key to the problem; and that we must find an appropriate answer to that.

PROF. MADHU DANDVATE : What is the real expenditure on ASIAD ? Settle this controversy once and for all.

SHRI PRANAB MUKHERJEE : Here too you should be fair enough. You need not believe my figures or Mr. Buta Singh's figures. Which are the agencies which worked in ASIAD, NDMC and even you may say the DMC. Choudhury Sahib asked Buta Singh Ji how much money he gave to the Delhi Municipal Corporation. I can give him the figures because after all, no money can pass without my knowledge. I gave only Rs. 2 crores. It is not much both for the ASIAD and the Non-aligned meet to do certain civil works. And when you are talking in terms of Rs. 1,000 crores, Rs. 700 crores or Rs. 1,500 crores, I gave only Rs. 2 crores to the Delhi Municipal Corporation. If you take the entire Delhi Development plan, the expenditure made by the NDMC, expenditure made by the DMC, and you yourselves compute and add these figures and see whether it is coming anywhere near the figures which you are quoting starting from Rs. 700 to Rs. 1,500 crores ?

SHRI CHARAN SINGH : Why don't you give a correct statement on behalf of the Government in regard to the entire expenditure from whatever sources, on the Asian Games ? Why don't you give the details ?

SHRI PRANAB MUKHERJEE : Why I am asking you to examine yourselves is because these figures have been given by Mr. Buta Singh, the Minister in charge and in response to that you say that you do not believe his figures. That is why I say you need not believe his figures, you need not believe my figures, you add yourselves the expenditure made and find out the total. The entire Delhi Development Plan is of Rs. 200 crores. Then how would you come to a figure of Rs. 700, Rs. 1500 or Rs. 1,000 crores ? Is it your contention that the entire Delhi Development expenditure was spent on the ASIAD ? Is it your contention that the entire money spent by NDMC was spent on ASIAD ? Is it your contention that the entire money spent by the Delhi Municipal Corporation was spent on the ASIAD ? And even if you add that, I am afraid you may not come to that figure. Therefore, let us not exaggerate the figures. Certainly the expenses definitely have to take place and here we will not agree with you.

You say our boys could not compete with the Japanese. Here I would say in a game, in a match, in a competition, you can not say that everybody will win. Somebody is bound to lose. That is why it is competition. In the game of politics also this is so. And still we have made some performance.

Sir, I am now coming to the most controversial part, which is not controversial to me. Firstly, I would like to make it quite clear: When I announced the concessions to non-resident Indians, I made it quite clear that we want money from them. We want the flow of foreign exchange from them. And it is not merely the decision of the Government; Members of Parliament, people outside the House, many of them, told this—

[Shri Pranab Mukherjee]

and some of them went to the extent calculating that so many millions of non-resident Indians stayed outside: "If each of them gives you 1,000, you can get so many million dollars, Mr Venkataraman, and you need not bother about going to IMF." That was the atmosphere in which certain concessions were given. I do not know the reason why so much furore is being raised.

I told those who came to see me, and made it clear: "On whose strength do you depend to-day? Let me put it very bluntly to the Indian industrialists—you basically depend on the financial institutions who hold 54%, 55%, 48% of the shares. Therefore, if they do not want to de-stabilize you, why should you get scared if somebody is purchasing your shares?"

Still, because Members have demanded it, I will explain Government's policies. I am doing it now.

Government's overall policy towards investment by non-resident Indians, has been to encourage such investments, as they can make a valuable contribution to the economy in terms of inflows of foreign exchange. Where they involve direct establishment of new industries, they also permit the inflow of technology and management skills. In order to promote such investment flows, the regulations governing investment by non-residents in terms of portfolio investments in existing companies, and also direct investment in new companies, were liberalized.

The tax rates applicable to incomes from such investments have also been rationalized, with a view to simplifying the tax procedures. This policy of broad encouragement for non-resident Indian investment is well-founded; and I am confident it has a broad measure of support in this House.

One aspect of this policy has caused concern in some quarters; and this concern was also voiced by hon. Members in the course of the debate on the

Finance Bill. This relates to the liberalized scheme for portfolio investment under which non-resident Indians are allowed to undertake portfolio investment in shares without prior specific approval of the Reserve Bank of India, under FERA. This permission for investors is without limit in the case of non-repatriable investment, and with a limit of 1% on paid-up equity capital, in the case of repatriable investment. These permissions have given rise to fears that non-resident investors may be able to engage in speculative take-overs of established Indian companies with sound domestic management.

I would like to state categorically that it is certainly not the intention of the policy; to permit such speculative take-over of established Indian companies by non-resident Indians. The intention of the policy is to encourage non-resident Indians to investment in shares of good, established companies, with a view to earning long term returns with capital appreciation, and thus to share in the economic return from investment in India.

There might have been unusually high levels of trading in shares of some companies in recent months; and some of these may have been due to purchase by non-resident Indians. However, these have not been on a scale that can threaten the position of managements which have a reasonable base of support in the general body of shareholders.

I must emphasize that it is the paramount responsibility of managements to run the affairs of the company in a manner which ensures that they enjoy an adequate measure of support. Such managements have nothing to fear. Where company managements do not have an adequate base of support they must try to put their own houses in order; and as a matter of first priority. However, it is important to prevent any possibility of misuse of the liberalized facilities. Accordingly, Government have decided that the liberalized procedure under which investments can be undertaken without RBI's prior permission,

will operate subject to a ceiling of 5% on the total non-resident Indian holding of paid-up equity capital of any company. Within this ceiling, the scheme will operate at present. However, RBI's prior permission will be required for exceeding the 5 per cent limit. I am confident that these modifications will prevent any misuse of the existing facilities. I would like also to add that the financial institutions which have a significant share holding in many important companies will play a stabilising role. They have been instructed to use their voting power to prevent any sudden taken-over management of companies by those who do not reside in India. I hope hon. members will agree with me that this will protect the legitimate interest of the Indian companies. With these words, I express my gratitude to the hon. members who have made very valuable contribution to the debate.

**SHRI SOMNATH CHATTERJEE :** May I seek one clarification. He has not said anything about the administered prices. Why have we been increasing the prices ?

**SHRI PRANAB MUKHERJEE :** Why do you like me to repeat it again? I would repeat the same thing again which I had said in reply to the general budget.

**SHRI SOMNATH CHATTERJEE :** There is one very important thing. We find that some important announcement was being made by the Congress president, not by the Finance Minister. On your behalf, Shri Ananda Gopal Mukhopadhyay, was making an announcement about the central projects. Therefore, why don't you announce it here? He was making an announcement on your behalf and getting full publicity.

**MR. SPEAKER :** The question is: "That the Bill to give effect to the financial proposals of the Central Government for the financial year 1983-84, be taken into consideration."

*The motion was adopted.*

1657 hrs.

[MR. DEPUTY SPEAKER *in the Chair*]

**MR. DEPUTY-SPEAKER :** We shall now take up clause-by-clause consideration.

*Clause 2—(Income tax)*

**SHRI SOMNATH CHATTER (Jadavpur) :** I beg to move\*:

Page 1, line 15,—

*for* "by a surcharge for purpose of the Union;"

*substitute* "by an additional amount calculated at the rate of twelve and a half per cent of the amount of such income tax;" (20)

Page 1, lines 17 and 18,—

*for* "a surcharge, calculated in each case in the manner provided therein."

*substitute—*

"an additional amount calculated at the rate of seven and a half per cent, of the amount of such income tax." (21)

Page 1,—

*after* line 18, *insert—*

"(2) The net proceeds of income tax to which the provisions of clause (b) of sub-section (1) of this section apply shall be levied and collected by the Government of India and distributed between the Union and the States in the manner provided in clause (2) of article 270 of the Constitution of India." (22)

My amendment is very simple. I am not changing the rate here. Every State

\*Moved with the recommendation of the President.

[Shri Pranab Mukherjee]

is interested in it and I am sure all the hon. members who are concerned with the proper federal structure in this country will support this amendment. My amendment is, instead of surcharge, convert it as an additional income-tax without changing the rate. Why I am saying this is because the hon. Finance Minister said in his reply that no single proposal, fiscal proposal, is decided upon by looking at it from the point of view whether the State should be deprived of it or not. That is not the consideration at all. He has not said anything why surcharge has been imposed of  $2\frac{1}{2}\%$  and not income tax—no explanation. He gave a general answer, but no explanation. What I am saying is that I am not changing the rate. I am saying instead of a surcharge make it an additional part of the income tax. Why I am saying is that not only in this budget but there is a consistent's persistent and calculated attempt to increase the central revenue at the expense of the State revenue. I am not speaking here only of West Bengal but of every State. Out of Rs. 716 crores of the levy in this budget, only 14 per cent goes to the States. So far as the domestic market borrowings are concerned, there are three sources of revenue: the first one is the taxation; the second one is the domestic borrowings and the third is the grant-in-aid. So far as the domestic borrowings, the market borrowings are concerned, previously the States were getting a share of 70 per cent; and the Centre's share was 30 per cent. Now, it is so lopsided, that the States' share is 15 per cent and the Centre's share is 85 per cent of the total market borrowings. From 70 per cent, the States' share has come down to 15 per cent; and the Centre's share has gone up from 30 to 85 per cent.

17 hrs.

The Corporation Tax, as you know, initially the Founding Fathers did not exclude Corporation Tax out of the net of the Income-tax Act; the corporation tax has been kept out of the income-tax which goes into the divisible pool.

In 1952-53 the Corporation tax<sup>s</sup> were to the tune of Rs. 43.8 crores and the taxes from other sources were of the order of Rs. 143 crores. Now, the Corporate Taxes alone have come to Rs. 2386 crores in the present budget. Not a single paisa goes out of it to the States, it is not part of the divisible pool.

So far as the theory of surcharge or this concept of surcharge is concerned, it came for the first time in 1962 to the demands of Defence, to meet the additional Defence expenditure in 1962, during the Sino-Indian conflict and even though the conflict ceased after 14 days, the surcharge has become a permanent fixture of the Indian fiscal set-up or fiscal policy. It was to meet the additional Defence expenditure that it started. Now that surcharge remains. And you are aware of the provision of the Constitution which says that the Centre need not share the surcharge with the States. Now, what was introduced in 1962 has become a permanent fixture; what was imposed in 1962 to meet the additional Defence expenditure has now come up to Rs. 207 crores. Not a single paisa out of it is going to the States.

Kindly consider the position. I have referred to the administered prices, for this reason that if there was an Excise Levy on the petroleum products, then, part of it would have gone to the State. But you have not done that. The increased price is going to the Central resources but no part of it is going to the States. The States are not getting even one paisa out of it. We had expected the hon. Finance Minister to answer this point, because, this is a point which is very important. He has taken the trouble of explaining the disparity between the direct and indirect taxes. But, he has not explained why is the importance of the budgetary process becoming more and more reduced?

Out of a total of Rs. 2,000 crores levied in different forms and shapes, why is it that only Rs. 700 crores have found a place in the Finance Bill and why are the rest out of the Finance Bill? This is a trend which has to be

explained one day. You cannot continue with this trend, with this approach so far as the fiscal policies are concerned because our Founding Fathers have laid down certain provisions. They have been altered in some manner. Some provisions were laid down by the Constitution makers, although they could never contemplate what complexities would arise.

As I said during my speech when the Finance Bill was introduced, 33 per cent of the total national revenue is going to the States, but 55 per cent of the total national expenditure is being borne by the States. Therefore, we have been saying this and it is not a claim to reduce the importance of the Centre. This is a wrong approach. But every time, he think that he has solved the overdraft problem. At least, he can help the states. We expressed our troubles. But that has not solved the problem. No State can avoid overdraft in the present context. This will be a perennial problem which he has to face. As he himself says, there has been an erosion of the resources of the States. That is very important.

MR. DEPUTY-SPEAKER : That is very important. Yes. I have understood it.

SHRI SOMNATH CHATTERJEE : But you please put that into their heads also. Even that part of the taxation revenue which is being shared with States, is being allowed to be escaped, black-money is escaped, income-tax is escaped. There is no doubt about income-tax because otherwise the word 'black-money', the phrase 'black-money' cannot apply. We had said that earlier, one may say we are repeating but we have to repeat. What should have been realised as income-tax part from an immunity that was given, was realised as Bearer Bonds. But no part of the benefit of recovery, of realisation, has gone to the States. At least Rs. 300 crores should have been available for distribution among the States but these were not available. Sales tax is the major field. The hon. Minister says, the Central authority says, the officers say, you must go on

making resource mobilisation; but which are the fields for resource mobilisation? Sales tax is the major field now. Can anybody deny this? Throughout the length and breadth of the country, States have no other methods so far as additional resource mobilisation is concerned, Mr. Pranab Mukherjee, as a Finance Minister, is very happy, he said about imposition of sales-tax even on rice. He applauded it here but going to Purulia and Birbhum, he says something else. However, in Parliament he says that he has no...*(Interruptions)*

SHRI PRANAB MUKHERJEE : I did not say that...*(Interruptions)*

MR. DEPUTY-SPEAKER : Mr. Chatterjee when that black-money which has been got by the Central Government, is taxed, will you not get your share?

SHRI SOMNATH CHATTERJEE : It was not taxed Sir. You have forgotten. We have given total immunity to these Bearer Bonds—total immunity from Estate Duty, Wealth-tax, Income-tax, penalty, fine.

SHRI PRANAB MUKHERJEE : That was three years ago.

SHRI SOMNATH CHATTERJEE : I am giving this example as to why the States are getting into difficulty, where will the extra money come from. Our Constitution makers had evolved a scheme. What should have been income-tax, you are putting that outside income-tax levy because they have to be shared. So far, that had not been amended, income-tax recovery had to be shared with the States. Excise Duty has to be shared. The Finance Commission goes into it.

I was talking about Sales tax. This is a matter of great importance. One day the Central Government has to face it, the Sarkaria Commission has to go into this matter. The cannot go on postponing it, though this may be postponed for the time being. Even the Terms of Reference of the Sarkaria

[Shri Somnath Chatterjee]

Commission are not being fixed, the composition of the Sarkaria Commission has not yet been decided. For additional duty, more and more items are going to be declared as goods of special importance. Tripathi Committee's report is another bomb-shell coming. We are apprehending that.

SHRI PRANAB MUKHERJEE : That I will do in consultation with the Chief Minister.

SHRI SOMNATH CHATTERJEE : What consultation ? If our Chief Minister say 'no', will you accept it ? kindly say that here and now. Not only one Chief Minister, many Chief Ministers will say 'no' and even your Chief Ministers in private will beg of you not to do it but they cannot do it in public. Therefore, that is the position.

Now, Sir, more and more items are going out of sales-tax. On those items which are declared goods of special importance, there is a maximum levy of 4 per cent. When power to impose additional duty of excise was given to the Centre, an understanding was there that the rate will keep pace with the requirements of the State. Now that is not being kept pace with 10.8 per cent was the understanding. If that rate of additional excise duty was levied, considerably more sum would be available to the State Governments. This is not being done. If they think we are speaking only for West Bengal, they are wrong. Of course, we are speaking for West Bengal but we are also speaking for Bihar and every other State. Therefore, I have to press this amendment. Therefore, I am pressing my amendment that instead of sales-tax, the rate of imposition I am not altering, I am not suggesting...*(Interruptions)*

MR. DEPUTY-SPEAKER : You can transfer your amendment for getting a reply from the Minister.

SHRI SOMNATH CHATTERJEE : I am pressing this item.

MR. DEPUTY-SPEAKER : Supposing you get a satisfactory reply...  
*(Interruptions)*

SHRI SOMNATH CHATTERJEE : No impression should be created. After this speech, shall withdraw it. These are amendments Nos. 20, 21 and 22. Amendment No. 22 is also very important. It does not matter. I am saying there is no bar in the Constitution in sharing the corporation tax with the States.

SHRI PRANAB MUKHERJEE : The hon Member has raised a number of points. The first reason why I cannot accept this amendment is very simple. Then I will have to lose Rs. 128 crores. I am very candid and plain. I am not hiding anything.

MR. DEPUTY-SPEAKER : I thought you will say it after making a speech.

SHRI PRANAB MUKHERJEE : I will just react very briefly to the points that he has raised. It is not my intention to deprive the States of their legitimate share. There is resource erosion; I mentioned it, What we have done for the last two years is with the idea of helping the States, not putting them to difficulties. You will appreciate that the States did not ask for Rs. 1,650 crores. But when I found I can provide more assistance to the States, immediately I told the Chief Ministers' Conference "I am going to give you Rs. 1,650 crores".

SHRI SOMNATH CHATTERJEE : There is distortion in the whole structure.

SHRI PRANAB MUKHERJEE : I am replying to your points. You are talking of sales-tax. 50 per cent of the State revenue is from sales-tax. Even Last Year we increased additional excise duty to the tune of Rs. 36 crores. I passed it on totally to the States. So, it is not correct to say that we are not keeping pace with them. So far as these particular four items,

for which the Tripathi Committee has made recommendations, are concerned, I am not going to take that decision at the back of the Chief Ministers. I will take a decision in consultation with them. But one point we shall have to keep in mind as a taxation principle. If the taxation authority is nearer to the people who are taxed, it will not be in a position to realise full taxes. I am telling you this as a theoretical proposition. If I have the entire responsibility of charging taxes and collecting it, you will find that your rate of realisation will be much more. Whatever be the efforts of the Government, if they are nearer to the people, it would be difficult for them to realise the taxes.

This has happened in the past. There are many areas where this happened, of which you know very well. Take the field of motor vehicles; you could not mop up the erosion of resources; the position is the same in the case of State Electricity Boards also. I am not complaining that you are not raising it. The fact is that you are not in a position to collect it. It is not merely applicable to one State, it is applicable to a number of States. Therefore, when the Sarkaria Commission will go to the States, the State Governments will make their recommendations, which the Commission will look into. I am not going into that question.

So far as the existing arrangement is concerned, we are guided by the recommendations of the Finance Commission. You will agree with me that every Finance Commission has made recommendations in favour of the States, as compared to the earlier recommendations. Just have a look at the share of the States. Before the Sixth Finance Commission, did you expect to get 40 per cent of the Central excise? Definitely, it is going up. Our commitment is also increasing. The total success of planning would depend to the extent the States are in a position to implement it.

You have talked of the revenue gap and the revenue expenditure. This is an area where the question of sound fiscal management comes in. You will have to improve the management there. There is no denial of the fact that because of certain factors, we have allowed things to drift. This is the time when we have to streamline our procedures, improve the management at both the Central and State level.

I am sorry, I cannot accept his amendments.

MR. DEPUTY-SPEAKER : I will now put the amendments moved by Shri Somnath Chatterjee to the vote of the House.

*Amendments Nos. 20 to 22 were put and negatived.*

MR. DEPUTY-SPEAKER : The question is :

“That clause 2 stand part of the Bill”

*The motion was adopted.*

*Clause 2 was added to the Bill.*

MR. DEPUTY-SPEAKER : There are no amendments to clauses 3 and 4. The question is :

“That clauses 3 and 4 stand part of the Bill.”

*The motion was adopted.*

*Clauses 3 and 4 were added to the Bill.*

*Clause 5—(Amendment of Section 1*

SHRI SATISH AGARWAL : I beg to move\* :

Page 9,—

*for lines 18 to 27, substitute—*

“(e) in clause (23C), sub-clauses (iv) and (v) shall be Omitted.” (1)

\*Moved with the recommendation of the President.

PROF. AJIT KUMAR MEHTA :  
I beg to move\* :

Page 9, line 23,—

*omit* "or any trust or institution referred to in sub-clause (v)".  
(91)

Page 9, lines 26 and 27,—

*omit* "or for the purposes of any trust or institution referred to in sub-clause (v)" (91)

SHRI PRANAB MUKHERJEE :  
I beg to move\* :

Page 8; for lines 19-20, substitute—

(1) for item (a), the following item shall be substituted namely :—

"(a) by Government or a local authority on moneys borrowed by it from, or debts owed by it to, sources outside India;" (103)

Page 9, *omit* lines 18—27. (104)

Page 9, line 28, for "(f)", substitute "(e)", (105)

SHRI G. M. BANATWALLA (Ponnani) : Sir, I am on a point of order. My amendment Number is 51. The Government amendment No. is 104. Amendments 51 and 104 are the same. The Government should be debarred from moving amendment 104. They should concur with my amendment No. 51.

MR. DEPUTY-SPEAKER : Since Government themselves have moved an amendment, it is identical.

SHRI G. M. BANATWALLA : In a healthy precedent we should have...

MR. DEPUTY-SPEAKER : Therefore, you are saved from making a speech.

PROF. AJIT KUMAR MEHTA :  
Actually the Government should accept

the amendment on the floor of the House. That will be a very good precedent.

SHRI SOMNATH CHATTERJEE : Technically, if his amendment is voted first, this amendment cannot be voted, and he cannot vote against himself.

MR. DEPUTY-SPEAKER : Government amendments are always taken first.

SHRI SOMNATH CHATTERJEE : You give too many priorities to them.

SHRI SATISH AGARWAL : Probably this is the first time that the Finance Minister has come with so many amendments before this House. So, on that score, he deserves compliments. Even if he has accepted my amendment otherwise by moving an amendment himself, I won't mind it. I am after the purpose. If the purpose is served, then it is immaterial whether my amendment is accepted or his amendment is accepted. That may be a debating point. That is all.

To this particular clause 5, I have moved my amendment No. 1 and that is a very simple one and I do not know why it is difficult for the Finance Minister to accept this. Under the Income-Tax Act 1961, incomes of religious and charitable trusts are exempt only if they are satisfying the conditions as laid down in Sections 11 and 13 of the Income-tax Law. This is with regard to the institutions or organisations which are under Section 10(23C). There are 552 such institutions or trusts which are not defined by the Government. I wish that the provisions he has made with regard to other trusts are equally applied to trusts notified under Section 10(23C). So, all these trusts, according to me, should be brought within the discipline of income-tax law and particularly these trusts or these institutions have been given exemption from the levy of tax for indefinite periods. So, this is not desirable. I mean, once you give exemption to a particular body, they are

\*Moved with the recommendation of the President.

enjoying exemption, they are collecting money, but neither their accounts are audited nor do they file any returns before the income-tax authorities. So, why so much freedom for these institutions? They should be brought within the discipline of the income-tax law. It is a simple suggestion in the interests of the better discipline under the income-tax law. The Finance Minister has laid down a certain discipline. I wish him to take one step ahead. That is all. That is my humble suggestion.

**प्रो० अजित कुमार मेहता :** मैं इतना ही कहना चाहता हूँ कि अगर ट्रस्ट या इन्स्टीट्यूशन परोपकार के लिए अपना पूरे-का-पूरा लाभ खर्च करता है तो उसको टैक्स के घेरे में क्यों रखा जाय, उसको एक्जेंप्शन क्यों न दी जाय। इसलिये मैं आग्रह करूँगा—आप इस बात को देखिये कि उसका लाभ कहां पर खर्च होता है। अगर खर्च उसी काम के लिये होता है जिसके लिए सरकार से अनुमति मिली है तो उसको टैक्स के घेरे से बाहर रख कर एक्जेंप्शन देने में कोई हर्ज नहीं है।

**SHRI PRANAB MUKHERJEE :** I explained a little bit in detail about the scope of the amendment which we wanted to have in the Government amendment.

About the notified trusts I would agree with Shri Satish Agarwal that they should be brought under certain discipline. But what would be the mode of discipline? To my mind it would suffice if we have a periodical review of the functioning of the trusts. Through that review we can bring them under discipline. It is actually taking place with an interval of three years or so.

There are at present 577 confirmed religious trusts which are exempted from the tax and which are covered under this Section. After getting preliminary observation from the P.A.C. I have asked my Department to look

into it. Of course some are very laudable religious organisations, including Tirupati, Ramakrishna Mission, a large number of organisations of the State Chief Ministers Funds, Prime Minister's Fund, and some about which questions have been asked.

I have directed my department to have a look into every trust. I think that will meet the requirement of the hon. Members.

**MR. DEPUTY-SPEAKER :** The question is :

Page 8, for lines 19-20, substitute—

“(1) for iter (a), the following item shall be substituted, namely :—

“(a) by Government or a local authority on moneys borrowed by it from, or debts owed by it to, sources outside India;”.

(103)

Page 9, omit lines 18—27. (104)

Page 9, line 28, for “(f)”, substitute “(c)”. (105)

*The motion was adopted*

**SHRI SATISH AGARWAL :** In view of the categorical assurance given by the Finance Minister that he would look into this particular problem and see to it that all these trusts which are involved in 10 (23C) of the Income Tax Act, some inbuilt mechanism will be provided in order to see that funds are not misused and something else will be done in that particular position. I beg leave of the House to withdraw my amendment.

**MR. DEPUTY-SPEAKER :** Is it the pleasure of the House that the amendment moved by Shri Satish Agarwal be withdrawn?

*Amendment No.1 was, by leave, withdrawn*

**प्रो० अजित कुमार मेहता :** वित्त मन्त्री

के आश्वासन पर मुझे भरोसा है, इसलिए मैं इन अमेण्डमेंट्स को वापस लेना चाहता हूँ।

MR. DEPUTY-SPEAKER : Is it the pleasure of the House that the amendment moved by Prof. Ajit Kumar Mehta be withdrawn ?

*The Amendment Nos. 91 and 92 were by leave, withdrawn.*

MR. DEPUTY-SPEAKER : The question is :

“That Clause 5 as amended, stand part of the Bill.”

*The motion was adopted.*

*Clause 5 as amended was added to the Bill.*

Clause 6—(Amendment of Section 11)

SHRI G.M. BANATWALA : I beg to move\* :

“Page 9 and 10,—

*omit—lines 45 to 47 and 1 to 2 respectively.” (52)*

“Page 10,—

*after—line 47, insert—*

“(xi) investment in any business which is carried on, on behalf of, or by any trust or institution, mainly for the purpose of charity.” (53)

PROF. AJIT KUMAR MEHTA : I beg to move\* :

“Page 10, line 2,—

*add at the end—*

“of charitable trusts or institutions especially which are engaged in rural development programmes and technical education.” (93)

SHRI PRANAB MUKHERJEE : I beg to move\* :

Page 9, for lines 45—47. *substitute—*

(b) after sub-section (4), the following sub-section shall be inserted with effect from the 1st day of April, 1984, namely :—

“(4A) Sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) shall not apply in relation to any income, being profits and gains of business, unless—

(a) the business is carried on by a trust wholly for public religious purposes and the business consists of printing and publication of books or is of a kind notified by the Central Government in this behalf in the Official Gazette; or

(b) the business is carried on by an institution wholly for charitable purposes and the work in connection with the business is mainly carried on by the beneficiaries of the institution, and separate books of account\* are maintained by the trust or institution in respect of such business.” (106)

Page 10, *omit* lines 1 and 2. (107)

Page 10, line 18, for “sub-clause”, *substitute* “clause”. (108)

Page 10, for line 37, *substitute—*

“(viii) deposits with or investment in any bonds issued by a financial corporation which” (109)

Page 11, line 2, after “machinery or plant”, *insert—*

“(other than machinery or plant installed in a building for the convenient occupation of the building)”. (110)

\*Moved with the recommendation of the President.

**SHRI G. M. BANATWALLA :** Mr. Deputy-Speaker, Sir, the trusts hitherto could do business as long as it was for the purpose of charity. Now, this particular exemption from income-tax on income derived from business is sought to be withdrawn. There is a Government amendment. But the Government amendment creates further complications. It distinguishes between the religious trusts and other charitable trusts and then among the religious trusts also, it differentiates between one type of business and the other type that is carried on by the trusts and so on and so forth. My plea is that all these things make the issue more complicated. The best principle will be to judge not from the source of income but the utilisation of income. So long as the income is used for charitable purposes, the exemption that is given in relation to income by way of profits and gains by business should continue. Therefore, I have moved my amendments.

I am thankful to the Government for having modified the point with respect to Section 10 (23C). Now the exemption continues to be granted there. Similarly, here, the exemption should be granted if the income is used for charitable purposes.

Two more points I would like to make. One is with respect to Arya Vaidyasala at Kottakal. After a lot of litigation, the exemption was granted. At first, the Department refused. The matter went to the court and there was a litigation and the court decision came in favour of Arya Vaidyasala, Kottakal. Then the application was made to the Government and the Government gave the necessary exemption. And that is also for a period of 4 years. Those 4 years have elapsed now. The question of exemption being continued further remains and I hope, it will be considered sympathetically by the Government.

Similar is the case with Hamdard Dawakhana. The services of this institute, I need hardly recount or recollect here in this august House. They are

rendering yeomen service and their case must be considered properly. However, It is not with respect to merely one or two institutions I am referring. I urge upon the Government to accept my amendments and to see that the position that exists, at present, with respect to the exemptions from income-tax for income by way of profits and gains by business does continue as long as this income is utilised for charitable purposes.

**प्रो० अजित कुमार मेहता :** उपाध्यक्ष महोदय, मेरा एमेडमेंट थोड़ा ध्यान से पढ़ा जाए, जो मैंने मूव किया है। मेरा इतना ही आग्रह है कि इस क्लोज के अन्त में यह जोड़ा जाए :

“of charitable trusts or institutions especially which are engaged in rural development programmes and technical education.”

आपको पता ही है कि मैं इन्जीनियर हूँ और एक इन्जीनियरिंग कालेज में रहा हूँ। वित्त मन्त्री महोदय उस कालेज को जानते हैं और वित्त मन्त्री महोदय से मेरा आग्रह यह है कि इस तरह के इंस्टीट्यूशन्स के बारे में, जो इस तरह का उपयोगी काम कर रहे हैं, वित्त मन्त्री जी को कुछ करना चाहिए। मन्त्री जी शायद यह जानते होंगे कि वह इन्जीनियरिंग कालेज बिहार में सबसे अच्छा इन्जीनियरिंग कालेज है।

**श्री एम० सत्यनारायण राव :** वहां पर कैंपिटेशन फी ली जाती है ?

**PROF. MADHU DANDAVATE :** That was during Shri Gundu Rao's time.

**प्रो० अजित कुमार मेहता :** नहीं।  
(व्यवधान) ट्रस्ट की बदौलत वह इंस्टीट्यूशन इतना रेप्यूटएबिल इंस्टीट्यूशन बना है

[प्रो० अजित कुमार मेहता]

और मैं दावा करता हूँ कि बिहार राज्य में इससे अच्छा इंजीनियरिंग कालेज दूसरा नहीं है। यह "मेस्रा इंस्टीट्यूट आफ टेक्नालाजी" के नाम से है। इसकी रेपुटेशन इतनी अच्छी है कि बहुत से मामलों में यह आई० आई० टी० का मुकाबला करता है। इसका रूरल डेवलपमेंट प्रोग्राम भी बहुत अच्छा है। रांची के आसपास इसको देखा जा सकता है। जिस ट्रस्ट की सहायता से यह इंजीनियरिंग कालेज चल रहा है और जितनी अच्छी तरह से चल रहा है, उतना अच्छा सरकार भी इसको नहीं चला सकती है। इस तरह के ट्रस्ट को एग्जम्शन मिलना चाहिए। मैं किसी धार्मिक या अन्य तरह के ट्रस्टों की बात नहीं कर रहा हूँ। इस तरह के ट्रस्ट की बात कर रहा हूँ जो इंजीनियरिंग कालेज चला रहे हैं या टेक्नीकल एजुकेशन की दिशा में काफी योगदान दे रहे हैं। आप किसी न किसी तरह से प्रावधान करें ताकि इस तरह के इंस्टीट्यूट्स को चलाने में सुविधा हो।

PROF. MADHU DANDAVATE : Sir, you direct the Finance Minister to accept the amendment. Let him accept at least some amendments.

SHRI PRANAB MUKHERJEE : I would have been glad to accept the amendment. But the point is the Ranchi Institute is on doubt very good—that many of the Institutes that Prof. Dandavate and others are fully aware of are more than business houses. Once I make a provision like this, they will be the first to take advantage of it. The whole problem has been that intelligent and clever people have misused the tax concessions and provisions to such an extent that now whoever will be the Finance Minister will think not once but half a dozen times before extending any concession. After all, one point I am to admit frankly that they are more intelligent than ourselves...

PROF. MADHU DANDAVATE : Not "intelligent", but "clever".

SHRI PRANAB MUKHERJEE : All right. I am changing the word. They are clever. Therefore, they know now to evade and how to avoid tax. Sometimes, they get the help of the best brain also.

SHRI SOMNATH CHATTERJEE : Both inside the Department and outside.

SHRI PRANAB MUKHERJEE : They get the help of you, not ours.

SHRI SOMNATH CHATTERJEE : I wish I had income-tax evaders as my clients.

SHRI PRANAB MUKHERJEE : As regards the Amendment moved by Shri Banatwalla, that is covered by my own amendment.

MR. DEPUTY-SPEAKER : The question is :

Page 9, for lines 45—47, substitute—

'(b) after sub-section (4), the following sub-section shall be inserted with effect from the 1st day of April, 1984, namely :—

'(4A) Subsection (1) or subsection (2) or subsection (3) or subsection (3A) shall not apply in relation to any income, being profits and gains of business, unless—

(a) the business is carried on by a trust wholly for public religious purposes and the business consists of printing and publication of books and publication of booklets of a kind notified in the Central Government in the Official Gazette; or

(b) the business is carried on by an institution wholly for

charitable purposes and the work in connection with the business is mainly carried on by the beneficiaries of the institution,

and separate books of account are maintained by the trust or institution in respect of such business." (106)

Page 10, omit lines 1 and 2. (107)

Page 10, line 18, for "sub-clause", substitute "clause". (108)

Page 10, for line 37, substitute—

"(viii) deposits with or investment in any bonds issued by a financial corporation which". (109)

Page 11, line 2, after "machinery or plant" insert—

"(other than machinery or plant installed in a building for the convenient occupation of the building)". (110)

*The motion was adopted.*

MR. DEPUTY-SPEAKER : Mr. Banatwalla, I hope, you are not pressing your Amendment.

SHRI G M. BANATWALLA : I have already moved it. You put it to the vote of the House. It is not covered; it is partially covered.

MR. DEPUTY-SPEAKER : Now, I put Amendment Nos. 52 and 53 moved by Shri Banatwalla to the vote of the House.

*Amendments Nos. 52 and 53 were put and negatived.*

MR. DEPUTY-SPEAKER : I then put Amendment No. 93 moved by Prof. Ajit Kumar Mehta to vote.

*Amendment No. 93 was put and negatived.*

MR. DEPUTY-SPEAKER : The question is :

"That Clause 6, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 6, as amended, was added to the Bill.*

PROF. MADHU DANDAVATE : I think, the third reading will be at 12.0' Clock in the night.

MR. DEPUTY-SPEAKER : If all the hon. Members cooperate, we can finish it even in half an hour.

*Clause 7—(Amendment of Section 13)*

SHRI PRANAB MUKHERJEE : Sir, I beg to move :\*

Page 11, for lines 26—33, substitute—

"(i) and assets held by the trust or institution where such assets form part of the corpus of the trust or institution as on the 1st day of June, 1973 and such assets were not purchased by the trust or institution or acquired by conversion of, or in exchange for, any other asset;

(ii) any assets (being debentures issued by, or on behalf of, any company or corporation) acquired by the trust or institution before the 1st day of March, 1983;

(iii) any funds representing the profits and gains of business, being profits and gains of any previous year relevant to the assessment year commencing on the 1st day of April, 1984 or any subsequent assessment year.

\*Moved with the recommendation of the President.

**Explanation**—Where the trust or institution has any other income in addition to profits and gains of business, the provisions of clause (iii) of this proviso shall not apply unless the trust or institution maintains separate books of account in respect of such business.” (111)

SHRI SATISH AGARWAL : Sir, I beg to move\* :

Page 11—

(i) for line 7, substitute —

“(ii) after clause (d), the following clause shall be inserted, namely :—”(2)

(ii) line 8,—

for “(d)”, substitute “(e)”

Page 11—

Omit line 41. (3)

This is a very simple amendment. The Finance Minister has done something with regard to religious and charitable trusts. I have no quarrel with him on this score. I am very happy about it. But in this particular case, under the Taxation Laws Amendment Act of 1975, this particular provision with regard to investment of trust funds was to be done by 1-4-78 when this Bill was extended again to 1-4-81. Then again this period was extended to 1982 or 1983. Now the Finance Minister has extended this period finally up to 30-11-83. I want a categorical assurance from the Hon. Finance Minister that as more than five years have passed since the enactment of the law on the subject and this particular mode of investment pattern has not been enforced, he will not come under any pressures and he will enforce this from 30-11-83 and not extend this period for the investment of trust funds. If he gives this assurance, I am prepared to withdraw my amendment.

SHRI G.M. BANATWALLA : Sir, I beg to move\* :

Page 11,—

Omit line 6.(54)

Page 11, line 27,—

Omit “original”.(55)

MR. DEPUTY-SPEAKER : The Minister will now reply.

SHRI PRANAB MUKHERJEE : Here I agree with Mr. Agarwal that we have given them enough time. But, at the same time, as he will recall in last year's Budget, I have told him I am just extending it for one year because the report of the Economic Administrative Reforms Commission would be available to me and after examining that, I will come out with my proposal. That is why I have given time up to 30th November. I have no intention of extending the period.

MR. DEPUTY-SPEAKER : The question is :

Page 11, for lines 26-33, substitute—

“(i) any assets held by the trust or institution where such assets form part of the corpus of the trust or institution as on the 1st day of June, 1973 and such assets were not purchased by the trust or institution or acquired by it by conversion of, or in exchange for, any other asset;

(ii) any assets (being debentures issued by, or on behalf of, any company or corporation) acquired by the trust or institution before the 1st day of March, 1983;

(iii) any funds representing the profits and gains of business, being profit and gains of any previous years relevant to the assessment year commencing on

the 1st day of April, 1984 or any subsequent assessment year.

EXPLANATION:— Where the trust or institution has any other income in addition to profits and gains of business, the provisions of clause (iii) of this proviso shall not apply unless the trust or institution maintains separate books of account in respect of such business.” (111)

*The motion was adopted.*

MR. DEPUTY-SPEAKER : Are you pressing your amendment?

SHRI SATISH AGARWAL : In view of the assurance given by the Hon. Finance Minister, I will take him by his word and so I take leave of the House to withdraw amendments No. 2 and 3.

MR. DEPUTY-SPEAKER : Is it the pleasure of the House that the amendments moved by Shri Satish Agarwal be withdrawn?

*Amendments No. 2 and 3 were, by leave, withdrawn.*

MR. DEPUTY-SPEAKER : I shall not put the amendments moved by Shri G. M. Banatwalla Nos. 54 and 55 to the vote of the House.

*Amendments Nos. 54 and 55 were put and negatived.*

MR. DEPUTY-SPEAKER : The question is :

“That clause 7, as amended, stand part of the Bill”.

*The motion was adopted.*

*Clause 7, as amended, was added to the Bill.*

MR. DEPUTY-SPEAKER : There are no amendments to clauses 8 to 11. The question is :

“That clauses 8 to 11 stand part of the Bill.”

*The motion was adopted.*

*Clauses 8 to 11 were added to the Bill.*

MR. DEPUTY-SPEAKER : Now, clause 12. Shri Mood Chand Daga. Not present. The question is :

“That clause 12 stand part of the Bill.”

*The motion was adopted.*

*Clause 12 was added to the Bill.*

• *Clause 13—(Amendment of section 33B)*

MR. DEPUTY-SPEAKER : Shri Satish Agarwal may move his amendment.

SHRI SATISH AGARWAL : Sir I beg to move\* :

Page 13, line 2—

*for “1983” substitute “1985” (152)*

• So far as this particular amendment is concerned, it simply seeks to substitute 1985 by 1983. The Hon. Finance Minister has announced something with regard to 35B. So, I would not press it very much but I would like to make one point very clear and that is this, that either we give our concessions or exemptions in a well thought out manner for future or, if for future, something is to be discontinued, it should not be sudden. You have discontinued it from March 1983. Now you have given some relief about it. In that background I had given notice of my amendment long back, namely, “for ‘1983’ substitute ‘1985’ ” because in that case people will have got a notice that this concession or incentive will not be available after one year or so, so that they could make the necessary adjustments or structural changes within their operations. That is why, with that

\*Moved with the recommendation of the President.

[Shri Satish Agarwal]

intention in mind, I had given notice of an amendment with regard to section 35B. As the Hon. Finance Minister has already made certain announcements for these exporters and all that, I do not wish to press my amendment and seek leave of the House to withdraw my amendment.

MR. DEPUTY-SPEAKER : Is it the pleasure of the House that the amendment moved by Shri Satish Agarwal be withdrawn ?

*Amendment No. 152 was, by leave, withdrawn.*

MR. DEPUTY-SPEAKER : The question is :

“That Clause 13 stand part of the Bill.”

*The motion was adopted.*

*Clause 13 was added to the Bill.*

*Clause 14 was added to the Bill.*

*Clause 15—(Amendment of section 35CC)*

SHRI SATISH AGARWAL : Sir, I beg to move\* :

Page 13, —

(i) *Omit* lines 16 to 18.

(ii) line 19,—

*for “(b)” substitute “(a)”*

(iii) line 25,—

*for “(c)” substitute “(b)”*

(iv) line 30,—

*for “(d)” substitute “(c)” (44)*

Page 13, lines 23 and 24,—

*Omit “and such work has commenced before the 1st day of March, 1983”(45)*

Page 13, lines 28 and 29,—

*Omit “and, in any other case, before the 1st day of March, 1984”(46)*

SHRI PRANAB MUKHERJEE :  
Sir, I beg to move\* :

Page 13, for lines 11-35, substitute—

‘15, In section 35CC of the Income-tax Act, in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the prescribed authority shall not approve any programme unless such programme is a programme falling within any such class or category of programmes of rural development as may be specified by the Central Government in this behalf.”’(112)

SHRI SATISH AGARWAL : The government amendment that has been moved to this particular Clause has practically overhauled the whole composition of the Clause as it stands in the Finance Bill today. In the background of their reconsideration of the whole issue and of the many representations that the Hon. Finance Minister had received, practically my point has been met with regard to not only Clause 15 but also Clauses 15, 16 and 17, whatever amendments I have given notice of. In some form or the other, the Finance Minister’s amendments are practically in tune with what I had suggested. But I would like, once again, to impress on him this point : in this particular case, so far as the provisions of Clause 15 are concerned, in the name of rural development and all that, we have to be very practical. I see no reason why the Prime Minister’s Rural Development Fund should be created. I would like to make a mention about it in this particular form. I hold firmly that the Prime Minister is the Prime Minister of this country. The entire budget normally

\*Moved with the recommendation of the president.

has to do something with rural development of a particular area. So, she is not debarred from that. It is for encouraging voluntary efforts that we created all these provisions. The Prime Minister does not need a separate Fund to be at her disposal for rural development. The whole funds are at her disposal. She is the trustee of Rs. 34,000 crores or so. She is the trustee of the whole Consolidated Fund of India through you. So, there is no need as a matter of fact. I do not know what motivated you to create this particular trust or fund. Probably that may have been done in that particular background when you were debarring others from this. But now as you have amended and modified the provisions to a larger extent, which was my intention also through these amendments, I do not think there is any need for all that. You will be creating a parallel Consolidated Fund of India and nothing else than that : one Consolidated Fund is already here and the Prime Minister's Fund will be another, parallel Consolidated Fund of India. The other problems also arise—the political problems. That is why I had made a certain suggestion. Now because in the content the Finance Minister has modified these provisions wholesomely, more or less to meet the demands of all voluntary agencies engaged in the work of rural development—and that was my intention also—, as these provisions have been completely overhauled and that meets partially the objection that I raised through these amendments, I do not want to press them.

MR. DEPUTY-SPEAKER : Now I put the government amendment to the vote of the House. The question is:

“Page 13, for lines 11-35, substitute—

‘15. In section 35CC of the Income-tax Act, in sub-section (1), after the proviso, the following proviso shall be inserted, namely—

“Provided further that the prescribed authority shall not approve any programme unless such programme is a programme falling within any such class or category of programmes of rural development as may be specified by the Central Government in this behalf.”  
(112)

*The motion was adopted.*

MR. DEPUTY-SPEAKER : Is it the pleasure of the House that the amendments moved by Shri Satish Agarwal be withdrawn.

*Amendments 44 to 46 were, by leave; withdrawn.*

MR. DEPUTY-SPEAKER : The question is :

“That clause 15, as amended, stand part of the Bill.”

*The motion was adopted.*

*Clause 15, as amended, was added to the Bill.*

*Clause 16—(Amendment of section 35CCA)*

SHRI SATISH AGARWAL : I beg to move\* :

Page 14, line 9,—

*omit* “before the 1st day of March, 1983”(47)

Page 14, lines 11 and 12,—

*omit* “and such work has commenced before the 1st day of March, 1983”(48)

Page 14, line 18,—

*omit* “before the 1st day of March, 1983”(49)

Page 14, line 21,—

[Shri Satish Agarwal]

omit "before the 1st day of March, 1983"(50)

SHRI PRANAB MUKHERJEE : I beg to move :\*

Page 14, for lines 10—12, substitute—

"(b) where such payment is made after the 28th day of February, 1983, such programme involves work by way of construction of any building or other structure (whether for use as a dispensary, school, training or welfare centre, workshop or for any other purpose) or the laying of any road or the construction or boring of a well or tube well or the installation of any plant or machinery, and such work has commenced before the 1st day of March, 1983." (113)

SHRI SATISH AGARWAL : As I stated earlier, my amendments that have been moved by me to clauses 15, 16, 17 and 21 partially meet the points by the amendments moved by the Hon. Minister of Finance. So I will be formally moving my amendments but I will not be pressing them.

MR. DEPUTY-SPEAKER : Is it the pleasure of the House that the amendments moved by Shri Satish Agarwal be withdrawn.

*Amendments Nos. 47 to 50 were, by leave, withdrawn.*

MR. DEPUTY-SPEAKER : The question is :

Page 14, for lines 10—12, substitute—

"(b) where such payment is made after the 28th day of February, 1983, such programme involves work by way of construction of any building or other structure

(whether for use as a dispensary, school, training or welfare centre, workshop or for any other purpose) or the laying of any road or the construction or boring of a well or tube well or the installation of any plant or machinery, and such work has commenced before the 1st day of March, 1983." (113)

*The motion was adopted.*

MR: DEPUTY-SPEAKER : The question is :

"That clause 16, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 16, as amended, was added to the Bill*

*Clause 17—(Amendment of section 37)*

SHRI SATISH AGARWAL : I beg to move\* :

Page 15, line 9,—

after "assessee" insert :—

"not being a small scale industrial undertaking as defined in section 32A." (4)

SHRI SOMNATH CHATTERJEE : I beg to move\* :

Page 15, line 10,—

for "twenty" substitute "fifty" (39)

SHRI G.M. BANATWALLA : I beg to move\* :

Page 15,

omit lines 14 to 35 (56)

PROF. AJIT KUMAR MEHTA : I beg to move\* :

Page 14, line 46,—

for "food or beverages or in any other manner whatsoever"

substitute—"indigenous food or beverages" (100)

Page 15, line 19,—

omit "aircraft and" (101)

Page 15, line 20,—

add at the end—

"for foreign guests according to their status and unstarred hotels for Executives when company guest houses are not vacant" (102)

SHRI PRANAB MUKHERJEE : I beg to move\* :

Page 14, line 43, for "this sub-section", substitute "this sub-section and sub-section (2B), as it stood before the 1st day of April, 1977." (114)

Page 15, for lines 9—11, substitute—"where the expenditure or, as the case may be, the aggregate expenditure incurred by an assessee on any one or more of the items specified in sub-section (3B) exceeds one hundred thousand rupees, twenty per cent. of such excess shall." (115)

Page 15. omit lines 17 and 18. (116)

Page 15, line 19, for "(iii)", substitute "(ii)". (117)

Page 15, lines 20 and 22, for "(iv)", substitute "(iii)". (118)

Page 15, line 37, for "domestic company", substitute "domestic company as defined in clause (2) of section 80B". (119)

Page 15, omit lines 43—45. (120)

Page 16, line 1, for "(iii)", substitute "(ii)". (121)

Page 16, line 18, after "company", insert "also". (122)

MR. DEPUTY-SPEAKER : I think everyone of us is tired. Therefore, now...All amendments have been circulated and everybody knows the amendments...The Minister knows it better.

SHRI SOMNATH CHATTERJEE : But who understands the Finance Bill amendments ? I want to speak after Mr. Agarwal.

SHRI SATISH AGARWAL : The present Finance Bill seeks to amend Sec. 37 of the Act *inter alia* to disallow 20% of the expenditure incurred on advertisement and travel. He has made the position clear and that partially meets my point on that score. I want the small scale industries to be excluded from this bar or disallowance. As the Hon. Finance Minister has already announced that this will not be applicable under certain circumstances to the small scale industry, so that point has been met. So I beg leave of the House to withdraw the amendment.

SHRI SOMNATH CHATTERJEE : I support Mr. Satish Agarwal's amendment and I oppose his withdrawal. I press my amendment...

MR DEPUTY-SPEAKER : Then..

SHRI SOMNATH CHATTERJEE : Kindly listen. I am also in a great hurry.

SHRI SATISH AGARWAL : We have not even taken our lunch.

SHRI SOMNATH CHATTERJEE : I am sorry, Sir, the Finance Minister has surrendered—rather submitted to the pressure of this advertising lobby. This is not good. He has himself shown two glaring instances to-day....

\*Moved with the recommendation of the President.

MR. DEPUTY-SPEAKER : I think this is not an allegation.

SHRI SOMNATH CHATTERJEE : I have modified the word 'surrendered' to 'submitted'. He himself said, I remember once he said by going in the executive class will the efficiency of the officers—the big bosses—of the companies increase? They all have now started going by the executive class.

Now the advertisements are going on. He himself referred to a fertiliser advertisement for the Punjab farmers in a Karnataka paper. He said something like that. These types of things are going on. Therefore, while supporting Mr. Agarwal's amendment that the small scale sectors should be excluded, for others, it should not only be 25% but it should be fifty per cent, he should not have submitted to this pressure lobby. He was submitted to the pressure lobby and only newspapers are going to make money. Some of these newspapers are already big tycoons.

Therefore, Sir, I am pressing my amendment.

SHRI G.M. BANATWALLA : Mr. Deputy-Speaker, Sir, the spirits of my amendment is reflected in the Government amendment though not fully.

However, in view of the fact that the spirit has been reflected there in the Government Amendment, I may not press my amendments.

MR. DEPUTY-SPEAKER : When you say you are not pressing, then why is there a doubt?

Prof. Mehta.

प्रो० अजित कुमार मेहता : उपाध्यक्ष महोदय, इस बारे में मैं फाइनेंस बिल का उद्धरण देना चाहता हूँ—

“Entertainment expenditure includes expenditure on provision of hos-

pitality of every kind by an assessee to any person, whether by way of food or beverage or in any other manner....”

अभी थोड़ी देर पहले कहा गया कि लूप-होल्स से अनस्कूपलस आपरेटर फायदा उठाते हैं। यहां कितने बड़े लूपहोल्स छोड़ दिये हैं? जितने फाइव स्टार होटल चलते हैं, उनमें से बहुतों में इममोरल ट्रेडिंग इन वूमैन होता है। क्या यह सब एन्टरटेनमेंट में चला जाता है? इस तरह का लूपहोल न छोड़ा जाये कि सब खर्चा एक्सपेंस एकाउन्ट में आकर उसके लिये टैक्स एग्जैम्पशन मिल जाए।

आगे आपने लाइन 19 में लिखा है—

“रनिंग एण्ड मेन्टीनेन्स आफ एयर-क्राफ्ट एण्ड मोटर कार” कोई अपना एयर-क्राफ्ट मेन्टेन कर ले और गवर्नमेंट से टैक्स में छूट ले ले तो आखिर सर्विस प्लेन किस लिए हैं?

“पेमेंट मेड टू होटल्स” के बारे में मैं यह कहना चाहता हूँ कि आजकल सब के सब बड़े-बड़े होटलों में ठहरते हैं। आजकल की सभ्यता होटलों की सभ्यता हो रही है और सब खर्च एक्सपेंस एकाउन्ट में जाता है। इस पर कुछ तो बन्धन लगायें कि किस तरह के लोगों को किस तरह के होटलों में ठहरने की छूट देंगे, नहीं तो सबके सब मंहगे से मंहगे होटल में ठहरना चाहते हैं। फाइव स्टार होटलों की सभ्यता जो चल पड़ी है, उस पर आप अंकुश लगायें।

MR. DEPUTY-SPEAKER : Mr. Minister, are you replying to that?

SHRI PRANAB MUKHERJEE : One point I would like to mention. That is in regard to the point made by Prof. Mehta.

Already in the existing system, there is a ceiling, and suppose you say that you have spent Rs. 1,000 p.m. it is not permissible. In the existing limit there is a ceiling. The ceiling which I am proposing, while replying to the debate, is that this Rs. 1 lakh will include all expenses including the advertisements, sales promotion etc. I have excluded 'travelling' from it not mainly because Shri Chatterjee said that it was subject to pressure. I do not agree with him. What I said was that mainly by travelling by an executive class, efficiency does not increase. I am suggesting to my colleague, the Minister of Civil Aviation, that he totally abolished the executive class in the commercial services. And that would be a most appropriate thing. We should not create areas where there would be a tendency to spend.

One more point I want to say is with regard to drugs and pharmaceuticals.

MR. DEPUTY-SPEAKER : Mr. Mukherjee, when we travel in a flight I can go by the executive class. That is a privilege. But, when I want to keep a company with me, they are not allowing that.

SHRI PRANAB MUKHERJEE : Now, they have been allowed to travel by the executive class.

Sir, I want to make one point about travelling. In respect of consultants and development agencies their major cost comes on travelling. Also in respect of film industry their outdoor shooting and all these things are covered by travelling. Then there is drugs and pharmaceutical industry where the salesmen are touring. But we found that we cannot make any discrimination because Mr. Chatterjee and his other professional friends will immediately strike it down. So, I thought it would be better to exclude travelling but in respect of amounts beyond Rs. 1 lakh everything spent will be taxed at the rate of 20 per cent.

MR. DEPUTY-SPEAKER : The question is :

"Page 14, line 43, for "this sub-section", substitute—

"this sub-section and sub-section (2B), as it stood before the 1st day of April, 1977". (114)

Page 15, for lines 9—11, substitute—

"Where the expenditure or, as the case may be, the aggregate expenditure incurred by an assessee on any one or more of the items specified in sub-section (3B) exceeds one hundred thousand rupees, twenty per cent of such excess shall". (115)

Page 15, omit lines 17 and 18. (116)

Page 15, line 19, for "(iii)", substitute "(ii)". (117)

Page 15, lines 20 and 22, for "(iv)", substitute "(ii)". (118)

Page 15, line 37, for "domestic company" substitute—

"domestic company as defined in clause (2) of section 80B". (119)

Page 15, omit lines 43—45. (120)

Page 16 line 1, for "(iii)", substitute "(ii)". (121)

Page 16, line 18, after "Company" insert "also". (122)

*The motion was adopted.*

SHRI SATISH AGARWAL : Sir, I seek leave of the House to withdraw my amendment to Clause 17.

MR. DEPUTY-SPEAKER : Has Shri Satish Agarwal leave of the House to withdraw his amendment ?

SHRI SOMNATH CHATTERJEE : Sir, I am opposing its withdrawal. Let all the amendments be put together.

MR. DEPUTY-SPEAKER : Shall I put all the amendments together to the vote of the House ?

SOME HON. MEMBERS : Yes.

MR. DEPUTY-SPEAKER : The question is that all the amendments moved...

SHRI G.M. BANATWALLA : Sir, I would like to know who objects to withdrawal of my amendment. If it is Mr. Chatterjee let it go on record.

MR. DEPUTY-SPEAKER\* : I will put one by one. I now put amendment moved by Shri Satish Agarwal to the vote of the House.

*Amendment No. 4 was put and negatived.*

MR. DEPUTY-SPEAKER : I now put amendment moved by Shri Somnath Chatterjee to the vote of the House.

*Amendment No. 39 was put and negatived.*

SHRI G.M. BANATWALLA : Sir, I seek leave of the House to withdraw my amendment.

*Amendment No. 56 was, by leave, withdrawn.*

MR. DEPUTY-SPEAKER : I will now put amendment moved by Dr Ajit Kumar Mehta to the vote of the House.

*Amendments Nos. 100 to 102 were put and negatived.*

MR. DEPUTY-SPEAKER : The question is :

"That Clause 17, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 17, as amended, was added to the Bill.*

*Clause 18—(Insertion of new section 43B)*

SHRI SATISH AGARWAL : Sir, I beg to move\* :

"Page 16,—

*after line 36, insert—*

"Provided that nothing in the section shall apply to any such sum which has already been allowed on accrual basis in the assessment of any earlier year or years." (5)

SHRI PRANAB MUKHERJEE : Sir, I beg to move\* :

"Page 16, *after line 36, insert—*

"*Explanation—*For the removal of doubts, it is hereby declared that where a deduction in respect of any sum referred to in clause (a) or clause (b) of this section is allowed in computing the income referred to in section 28 of the previous year (being a previous year relevant to the assessment year commencing on the last day of April, 1983 or any earlier assessment year) in which the liability to pay such sum was incurred by the assessee, the assessee shall not be entitled to any deduction under this section in respect of such sum in computing the income of the previous year in which the sum is actually paid by him." (123)

SHRI SATISH AGARWAL : Sir, in this particular case I would like to draw the attention of the Hon. Finance Minister to one thing. You have made provision in Clause 18 that those assesseees who have not paid the sum will not be entitled to claim deduction as per provision in the Income Tax law but

\*Moved with the recommendation of the President.

here there may be cases where somebody might have claimed last year on the basis of accrual...and this year he may claim on the basis of payment. Now, the clause as it stands today will leave to litigation and I am afraid that in the interest of revenue, I am making this amendment. I want one proviso to be added at the end of clause 18. Please give serious thought to it. My amendment says—

“Provided that nothing in this section shall apply to any such sum which has already been allowed on accrual basis in the assesment of any earlier year or years.”

If somebody has claimed deduction on the basis of accrual last year, then he will not be allowed to claim it this year because he has paid the sum. So, I would like to warn you that it will lead to litigation. People will claim under clause 18 they are entitled to payment this year. The law has come into force this year, so I will claim this year and on the accrual basis, I will claim it last year. In the earlier year he cannot claim on the basis that he has paid it this year. So, I would only want that this particular proviso be added to Clause 18 at the end. That is all. I wish to warn you. That is all. Your intention may be there, but by accepting my proviso, it will make more clear if it is added at the end of Clause 18.

SHRI PRANAB MUKHERJEE : If you just look at my own amendment 123, which I have moved, that takes care of your problem which you are suggesting. Amendment No. 123 has been moved by me. It is a Government amendment.

SARI SATISH AGARWAL : The problem with regard to Government amendment is that while they present them along with the Finance Bill, they will have to give us a complete Explanatory. Note at the end of it. This would clarify the objective of these Clauses. I would request the Finance Minister that in future he may please

see that the explanations are available at the end...(*Interruptions*)

SHRI PRANAB MUKHERJEE : This time there are a number of amendments moved. Earlier, hardly there was any amendment moved.

SHRI SATISH AGARWAL : This time so many amendments have been moved. I am very happy. I have been complimented earlier also that I have moved many amendments long back.

SHRI SOMNATH CHATTERJEE : But he is not accepting any of my amendments.

SHRI SATISH AGARWAL : If your amendment takes care of that, that people will not take double advantages on the basis of the payment this year though they have taken advantage of exemptions on the basis of accrual last year, I have no objection. The point is that in future the people should not claim both. So, in view of the assurance that your amendment takes care of the point that I have raised, I seek leave of the House to withdraw my amendment.

*Amendment No. 5 was, by leave, withdrawn.*

MR. DEPUTY-SPEAKER : The question is :

Page 16, after line 36, insert—

*Explanation*—For the removal of doubts, it is hereby declared that where a deduction in respect of any sum referred to in clause (a) or clause (b) of this section is allowed in computing the income referred to in section 28 of the previous year (being a previous year relevant to the assessment year commencing on the 1st day of April, 1983 or any earlier assessment year) in which the liability to pay such sum was incurred by the assessee, the assessee shall not be entitled to any deduction under this section in respect of such sum in compu-

ting the income of the previous year in which the sum is actually paid by him." (123)

*The motion was adopted.*

MR. DEPUTY-SPEAKER : The question is :

"That Clause 18, as amended, stands part of the Bill".

*The motion was adopted.*

*Clause 18, as amended was, added to the Bill.*

*Clause 19 was added to the Bill.*

*Clause 20—(Amendment of section 54E)*

SHRI PRANAB MUKHERJEE : I beg to move\* :

Page 17, line 51, omit "Finance".  
(124)

SHRI SOMNATH CHATTERJEE : I beg to move\* :

"Page 17,—

*after line 11, insert—*

'(i) after the words "the date of such transfer", the words "and in the case of transfer by way the compulsory acquisition under any law within six months from the date of receipt of the compensation" shall be inserted', (40)

Sir, this is a non-controversial amendment. There are some people who are genuinely affected by this. There is no problem involved in it. It relates to the investment of the proceeds of sale of the property in such an approved security, etc. The provision is that within six months of the transfer if the money is deposited, they are entitled to the benefit of this. Otherwise the capital gains tax will be paid. Sometimes,

the property is acquired by the Government, but the compensation is not paid within six months. In 1978, an amendment was made to the Income-tax Act which provides that if the enhanced compensation is deposited within six months of the receipt, they will get the benefit. Sometimes, the initial compensation is also not received within six months. Although the intention is there to give the benefit, as it is received after six months of the date of transfer, he does not get the benefit. Genuine difficulty is there in some cases. I know of a case; a friend of mine in the profession who is personally involved in this, did not get the benefit because of this. The amendment, therefore, that I have brought, has no political significance or any other thing; it is only to make this a workable thing.

SHRI PRANAB MUKHERJEE : This eventuality may have been there, but instead of bringing this amendment here, I will consider this aspect when I bring forward a comprehensive Bill.

SHRI SOMNATH CHATTERJEE : Do you think that there is a justification for such an amendment ?

SHRI PRANAB MUKHERJEE : Yes, there may be a situation where he does not get the compensation within six months.

SHRI SOMNATH CHATTERJEE : On this assurance, I seek leave of the House to withdraw my amendment.

*Amendment No. 40 was, by leave, withdrawn.*

MR. DEPUTY-SPEAKER : I shall now put amendment No. 124 moved by the Finance Minister to the vote of the House.

The question is :

Page 17, line 41, omit "Finance".  
(124)

*The motion was adopted.*

\*Moved with the recommendation of the President.

MR. DEPUTY-SPEAKER : The question is :

“That Clause 20, as amended, stand part of the Bill.”

*The motion was adopted.*

*Clause 20, as amended, was added to the Bill.*

*Clause 21—(Amendment of section 80C)*

SHRI SATISH AGARWAL : I beg to move\* :

Page 18,—

*after line 17, insert—*

‘(i) in clause (a) after sub-clause (v), the following sub-clause shall be inserted, namely :—

“(vi) to purchase National Savings Certificates VI and VII Issues;” (6)

Page 18,—

*after line 28; insert—*

“(3) to purchase National Savings Certificate VI and VII issues” (7)

As a matter of fact, there is no need for these amendments to be moved now, because in his budget speech, the Finance Minister has informed the House that he intended finding available media for savings by including the national savings certificates in Section 80-C. Now, the Finance Bill did not contain any provision with regard to this. In order to incorporate in the Finance Bill the intention which was made clear by the Finance Minister in his budget speech, I moved these amendments. But he has done the same thing by issue of a notification. Therefore, the amendments have become redundant.

In view of the notification having been issued by the Government to this effect, I seek leave of the House to withdraw my amendments.

*Amendments Nos. 6 and 7 were, by leave, withdrawn.*

MR. DEPUTY-SPEAKER : The question is :

“That clause 21 stand part of the Bill”.

*The motion was adopted.*

*Clause 21 was added to the Bill.*

*Clauses 22 and 23 were added to the Bill.*

MR. DEPUTY-SPEAKER : It is already beyond 6.00 p.m. Is it the sense of the House that we sit late today to finish this Bill ?

SEVERAL HON. MEMBERS : yes, yes.

MR. DEPUTY-SPEAKER : All right, we sit late to complete this.

*Clause 24—(Insertion of new section 80 HHC)*

*Amendments made*

Page 19, for lines 35—39, *substitute—*

“allowed, in computing the total income of the assessee, the following deductions, namely :—

- (a) a deduction of an amount equal to one per cent of the export turnover of such goods or merchandise during the previous year; and
- (b) a deduction of an amount equal to five per cent of the amount by which the export turnover of such goods or merchandise during the pre-

\*Moved with the recommendation of the President.

vious year exceeds the export turnover of such goods or merchandise during the immediately preceding previous year." (125)

Page 20, line 6, for "sub-section (1)", substitute—"clause (b) of sub-section (1)". (126)

(Shri Pranab Mukherjee)

MR. DEPUTY-SPEAKER : The question is :

"That Clause 24, as amended, stand part of the Bill."

*The motion was adopted.*

*Clauses 24, as amended, was added to the Bill.*

**Clause 25—(Amendment of Section 80-I)**

*Amendment made*

Page 20, line 44, after "approved", insert "for the purposes of this sub-section". (127)

(Shri Pranab Mukherjee)

MR. DEPUTY-SPEAKER : The question is :

"That clause 25, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 25, as amended, was added to the Bill.*

**Clause 26—(Omission of Section 80-JJ)**

*Amendment made*

Page 21, for lines 22—23, substitute—

'26. In section 80-JJ of the Income-tax Act, with effect from the 1st day of April, 1984 :—  
80-JJ.

(a) in clause (b), for the word "one—fifth", the words, "fifteen per cent" shall be substituted;

(b) in the proviso, for the words "seventyfive thousand rupees" the words "one hundred thousand rupees," shall be substituted." (128)

(Shri Pranab Mukherjee)

MR. DEPUTY-SPEAKER : The question is :

"That Clause 26, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 26, as amended, was added to the Bill.*

MR. DEPUTY-SPEAKER : In Clause 27 to 31 there are no Amendments.

MR. DEPUTY-SPEAKER : The question is :

"That Clauses 27 to 31 stand part of the Bill."

*The Motion was adopted.*

*Clauses 27 to 31 were added to the Bill.*

**Clause 32—(Insertion of new Chapter VI B)**

SHRI SATISH AGARWAL : I beg to move\* :

Page 23,—

"In sub-section (2) of the new section 80 VVA items (xii), (xiii), (xxi) and (xxii) shall be taken at the end as items (xxiv) to (xxvii) renumbering the other items suitably." (8)

Page 24, line 22,—

\*Moved with the recommendation of the President.

add at the end—

“up to the eighth assessment year only.” (9)

SHRI SOMNATH CHATTERJEE :  
I beg to move\* :

Page 22, line 38,—

for “seventy” substitute “fifty”  
(41)

SHRI PRANAB MUKHERJEE :  
I beg to move\* .

Page 23, lines 10 and 12, for  
“clause (i)”, substitute—

“sub-section (1), or, as the case may, sub-section (1), read with clause (i)”. (129)

Page 23, for lines 22—26, substitute—

“(xxiii) Section 80JJ;  
(xxiv) Section 80K;  
(xxv) Section 80M;  
(xxvi) Section 80N;  
(xxvii) Section 80O; and  
(xxviii) Section 80QQ.”. (130)

MR. DEPUTY-SPEAKER : It seems every Member is tired. That is why they are not speaking now.

SHRI SATISH AGARWAL : That is not the position, Sir. You should not say that because we are tired, that is why we are not speaking. You should give the credit to the Opposition that we are cooperating with the Government and that we agreed with the Minister for Parliamentary Affairs that we will see that the Finance Bill is passed. I am not adopting those tactics which they adopted in 1979 when I had to face the House upto 9 O’Clock, when the Finance Bill came up then. I am not doing that.

PROF. MADHU DANDAVATE :  
Sir, if you delay the debate, there will be starvation deaths.

MR. DEPUTY-SPEAKER : We will not allow any starvation death in the House.

PROF. MADHU DANDAVATE :  
Sir, we have not taken our Lunch.

SHRI SATISH AGARWAL : Now, Sir, Clause 32 relates to a point on which I already have complimented the Finance Minister in my speech last time. This relates to the taxing at least 30% of the zero-tax liability companies. In this particular case my amendment is that in all these 27 allowances that are being made admissible to them, they have given a list in this Finance Bill that these are 27 types of allowances and deductions that would be available to the zero tax liability companies. Now, in this case, Under Section 32(a) and Section 80(i) and 80(J), these are the two major deductions that amounts to the bulk of the total deductions i.e. tax-holiday and investment allowance. My only suggestion is that instead of carrying over all these concessions, which are not within the 70% limit to succeeding years, you keep investment allowance and tax holiday at the end. You renumber it in such a way that they come at the end so that all the rest 25 concessions are disposed of in this year and if there is any carry forward, it is only with regard to tax-holiday and investment allowance. This is only for facilities purposes. The ITOs will find it very convenient and the Assessee also will find it very convenient to carry over only which is not deductible against investment allowance and tax holiday. If you keep in between, then what would happen is that investment allowance will be set off and smaller items carried forward. So, there will be an accounting difficulty and also much more work for the ITO. So, without changing the

[Shri Satish Agarwal]

scheme of things that you have embodied in Clause 32, I have simply suggested by my amendment that these two investment allowance and tax-holiday, which constitute the bulk of the concessions, only that should be carried forward and not the whole of it, because the whole of it will be consumed in one year. There will be no problem of carry-over. That is the only amendment I have moved, for the sake of facility. That does not upset your scheme.

SHRI SOMNATH CHATTEARJEE : On principle, I am suggesting this amendment. These companies have enjoyed zero-tax-liability or too long. The way they have accumulated their assets, (*Interruptions*) they have appropriated the entire sugar and honey in this country for too long. That is the trouble. (*Interruptions*) Not only I compliment the Finance Minister; I would request him to be really bold, and not move about in the periphery, trying to find out their reaction. This allowance should have been taken to the extent of 50%. Therefore, I am asking that my amendments be accepted.

SHRI PRANAB MUKHERJEE : The point Mr. Agarwal has raised, I would have agreed with; but there would be one problem. He may have overlooked it. The investment allowance cannot be placed under Deductions, because it is to be carried over. I am using the exact words: "Profits and gains of the business"; and therefore, they cannot be placed below Deductions in the list which we have made *viz.* Deductions under Section 80-I and 80J appropriately placed as they appear, in the order in which they appear in Chapter VIA. Therefore, the whole intention of this order was to see the extent of it. It is not the intention that we are withdrawing the concessions. But the intention is that the concessions should not be computed in such a manner that in one particular year, it should not be equal to

100%. Whenever it reaches 70%, thereafter it will be stopped, and it can be carried over. Therefore, the present arrangement and the order in which we have made it, will facilitate the tax administration to compute and arrive at that figure. (*Interruptions*) It will spread over.

SHRI SATISH AGARWAL : And go on for succeeding years. It means it will be for an unlimited period.

SHRI PRANAB MUKHERJEE : I think for seven years.

SHRI SATISH AGARWAL : No; you have not mentioned anything here. Please see page 24. I have got two amendments.

SHRI PRANAB MUKHERJEE : Unless it is neutralized. I do not know exactly. That is the matter. You know that it is for the first time that we are doing it.

SHRI SATISH AGARWAL : That is perfectly correct. The existing provision is that it will be only up to eight years. You can carry forward only up to eight years. But your sub-clause (4) does not specify any period. You simply say: 'and so on for succeeding years.' My amendment is: 'not exceeding eight years', which is the present practice, and which is the present law. It should not be carried over beyond eight years— which is the present law. Here, you have not mentioned it with regard to this particular provision. So, it will be carried on for an indefinite period. That is my amendment No. 9.

It is in the interest of revenue. Please see page 24, sub-clause (4).

SHRI PRANAB MUKHERJEE : What I said is correct. There is no time limit for carry forward.

SHRI SATISH AGARWAL : That means all these concessions which you are now restricting to 70%, they will be able to carry forward for succeeding

years, i.e. for 12, 14 or 16 years. Now, under the present law, all these things which are not permissible this year, can be carried forward up to eight years. Now, you are not prescribing any limit here. That is why my amendment says that it should be 'not exceeding eight years'.

**SHRI PRANAB MUKHERJEE :** Technically, you know, they will ultimately lose the benefit of it, because my intention is that I am not going to withdraw the concessions—the concessions which they are entitled to have. That is the provision of the Bill which I have brought. If I accept your proposition, then it will frustrate the objective, namely, that I am limiting the concessions. If he is entitled to have the concession of Rs 100, I am not reducing it to Rs. 90 or Rs. 95 or Rs. 96. But I am suggesting that it will be spread over a number of years. In one year, he cannot get Rs. 100/-. It will be restricted to Rs. 70/-.

**SHRI SATISH AGARWAL :** Rs. 70/- will be every year. So, it will be carried forward to the subsequent years. But the smaller units will be hit hard; they will not be able to make any profit. Anyhow, you consider it.

**MR. DEPUTY-SPEAKER :** Are you replying to Mr. Somnath Chatterjee's amendment ?

**SHRI SOMNATH CHATTERJEE :** He is not accepting it.

**SHRI SATISH AGARWAL :** Since the Finance Minister is not clear, I am not prepared to withdraw this amendment. It is in the interest of them. You have restricted it to 70 per cent. I want to restrict it to 8 years. As the law stands today, they cannot be carried forward for more than 8 years. That is the law as on date. Now, in this case also, they should not be permitted to carry it forward beyond 8 years.

**SHRI PRANAB MUKHERJEE :** That is true. In the interest of the revenue, if I do not give them concessions at all, that will be much more.

What is the interest ? I am giving them depreciation allowance to modernise; I am giving them investment allowance so that they invest. I am giving them certain concessions for research and development or for modernisation. I am giving them concessions to earn profit. Concessions are meant for modernisation. Therefore, if I say that I would not give you concessions, nobody can force me to give concessions. I would not say that it is an abuse; it was to some extent taking advantage of it that they are earning huge profit, paying higher dividend, distributing bonus shares, but they are not making their contribution to the tax net. Through this amendment, I want at least a part of it should come to the tax net. The intention is not to withdraw the concession; the intention is to defer it. But if I accept it, then in an indirect way, I am reducing it. If he cannot absorb it within 8 years or 7 years, at some point of time, if we have to think about it, that is a different matter. But, so far as my present thinking is concerned, if I want to reduce it, then, instead of saying that he would not get Rs. 100/- I am doing it by putting a limitation of that time and reducing the actual quantum of the concession which we are arriving at.

**MR. DEPUTY-SPEAKER :** The question is :

Page 23, lines 10 and 12 for "clause (i)," substitute—

"Sub-section (1), or, as the case may be, sub-section (1), read with clause (i)" (129)

Page 23, for lines 22-26, substitute—

"(xxiii) section 80JJ;

(xxiv) section 80K;

(xxv) section 80M;

(xxvi) section 80N;

(xxvii) section 80O; and

(xxviii) section 80QQ". (130)

*The motion was adopted.*

MR. DEPUTY SPEAKER : Now, I shall put amendment nos.8 and 9 moved by Shri Satish Agarwal to vote of the House.

SHRI SATISH AGARWAL : I am not satisfied with that. He may have that intention. I don't have that intention.

*Amendments Nos. 8 and 9 were put and negatived.*

MR. DEPUTY-SPEAKER : Now I shall put amendment no. 41 moved by Shri Somnath Chatterjee to the vote of the House.

*Amendment No. 41 was put and negatived.*

MR. DEPUTY-SPEAKER : The question is :

"That Clause 32, as amended, stand part of the Bill"

*The motion was adopted.*

*Clause 32, as amended, was added to the Bill.*

*Clause 33— (Omission of section 19A)*

*Amendment made*

Page 24, lines 23-24, omit "with effect from the 1st day of April, 1983." (131)

(Shri Pranab Mukherjee)

MR. DEPUTY-SPEAKER : The question is :

"That Clause 33, as amended, stand part of the Bill"

*The motion was adopted.*

*Clause 33, as amended, was added to the Bill,*

*Clauses 34 and 35 were added to the Bill.*

*Clause 36—(Insertion of new Chapter XII-A)*

SHRI SOMNATH CHATTERJEE : I beg to move\*:

Page 25, line 31,—

omit "or a person of Indian origin" (88)

Page 25,—

omit lines 32 to 34 (89)

SHRI PRANAB MUKHERJEE : I beg to move\* :

Page 25, line 23, for "acquired, purchased with, or subscribed to, in", substitute "acquired or purchased with, or subscribed to in".(132)

Page 25, omit lines 43 and 44.(133)

Page 25, line 45, for "(vi)," substitute "(v)".(134)

Page 26, for lines 1-3, substitute—

"115D. (1) No Deduction in respect of any expenditure or allowance shall be allowed under any provision of this Act in computing the investment income of a non-resident of total Indian. Special provision for computation of total income of non-residents.

(2) Where in the case of an assessee, being a non-resident Indian,—

(a) the gross total income consists only of investment income by way of long-term capital gains or both, no deduction shall be allowed to the assessee under Chapter VIA;

(b) the gross total income includes any income referred to in clause (a), the gross total income shall be reduced by the amount of such income and the deductions under Chapter VIA shall be allowed as if the gross total income as so reduced were the gross total income of the assessee."(135)

Page 26, line 12, after "any income", insert "of the nature", (136)

Page 26, line 43, for "(vi)", substitute "(v)." (137)

Page 27, line 23. for "(vi)", substitute "(v)" (138)

**SHRI SOMNATH CHATTERJEE :**  
I am pressing my Amendments Nos. 88 and 89. If you kindly come to page 25, we have been told that non-resident Indians are being persuaded to come and invest here. "Non-resident Indian"; even in his reply today, the Hon. Minister said. But kindly see what the definition of a non-resident Indian is. The definition, as given in the Finance Bill is as follows :

"Non-resident Indian" means an individual, being a citizen of India or a person of Indian origin who is not a "resident".

This is for the first time that an innovation has been made, to make a foreigner an Indian and to treat him as an Indian, because of his Indian parentage and give him facilities.

**PROF. MADHU DANDAVATE :**  
According to this even Zia-ud-din can come under this.

**SHRI SOMNATH CHATTERJEE :**  
Non-resident Indian means an individual, being a citizen of India, maintains his citizenship, nationality, but resides elsewhere to make money or whatever it is. Or a person of Indian origin who is not a resident; or a person who has ceased

to be an Indian; who has renounced his nationality, who is not an Indian citizen, he is being allowed these facilities. This is a concept which in no law we have seen. In no law a foreigner is being allowed to come and invest here. Persons who have the least regard for the country, or who have no love for the country any longer, who expressly renounced the citizenship, have their own ulterior personal objects, are now being given the benefit. Therefore, the complaint is heard throughout the country that for one individual this is being done.

**MR. DEPUTY-SPEAKER :** By his birth, does he not become an Indian ?

**SHRI SOMNATH CHATTERJEE :**  
No. He renounced it. By birth, he was an Indian. But he renounced it. Renunciation is a voluntary, personal and deliberate act. He did not lose his citizenship by some accident or process of law. He renounced it because he accepted some other nationality or citizenship. Somebody becomes a British citizen, gets a British passport, and he does not remain an Indian citizen. Therefore, this is a new concept which is being introduced in Indian law today, because the alleged object is very clear. It is being said openly. I would like to know from the Hon. Minister to clarify it, that for one individual this is being done. He may please let us know. I would like to know from the Hon. Minister, how many foreigner Indians, or Indian foreigners, because of their Indian parentage, who are very happy to call themselves foreigners, who are no longer Indians, they are not Indian citizens, who are British citizens, or U.S. citizens, or some other country's citizens. (*Interruptions*)

**PROF. N.G. RANGA (Guntur) :**  
They are foreigners, of Indian origin.

**SHRI SOMNATH CHATTERJEE :**  
Prof. Rangaji, you please appreciate. You are thinking of Indian origin. That is why, Gen. Zia-ul-Huq is also an Indian within the meaning of this statute.

**PROF. MADHU DANDAVATE :**  
That is what I said.

**SHRI SOMNATH CHATTERJEE :**  
He is right there. Everybody knows. In so many places, there are people in West Indies, in Kenya and other places they also come within this. But for them, you have not made this provision. For whom is it meant? Everybody is saying it. In the newspapers, it is said. People are saying it. Therefore, I would like to know whether any single or second person has invested in this or who is going to think of investing here. This will introduce a concept which is unknown in any Indian law, so far. I would like the Hon. Minister to clarify if I am wrong, to correct me if I am wrong, whether any foreigner like this who is governed by the FERA, the Foreign Exchange Regulation Act, for whom it is applicable, any non-resident Indian who is governed by the Foreign Exchange Regulation Act, has anybody invested here? Then, why is this special facility being given to him under the Income-Tax Act? Therefore, I would like to know if this is a single person legislation or not. And, this should not be, if those who are Indians, who are proud to call themselves Indian citizens, but for reasons of business or other commitments, who are staying outside, they have some love, and if their umbilical cord is not yet cut,...(*Interruptions*)

**PROF. N. G. RANGA :** They are trying to invest their money.

**SHRI SOMNATH CHATTERJEE :**  
They have earned money; they are Indian citizens, who are proud to call themselves Indians, but who have earned money, they are investing money here, that we can understand. But those who have dissociated themselves from India, renounced the citizenship; or who is proud and glad to get the foreign citizenship, because he has made money, he comes and invests here. And; one would like to know what the process is. Is there any process of finding out the source of money? Will you find out the source of money? You have no jurisdiction over foreigners. So far as Indian citizens are concerned, you can catch

hold of them but so far as the foreigners are concerned, who have made money outside India, how they have made money whether by trafficking drugs, whether by carrying on business in heroin. that nobody would know. How would you permit that tainted money to come here? Therefore this is a concept whose object is very clear as it appears to me, and I would like the Hon. Minister to take the House and the country into confidence and say whether it is a single person legislation or not and if so, who is that person and if not so, how many foreigners of Indian origin do you expect will come and invest here for whom this provision is being made. I believe Mr. Ram Singh Yadav made this point also about the sources of money of those people. Therefore, I am pressing my amendment that that portion should be deleted.

**SHRI PRANAB MUKHERJEE :**  
The Hon. Member wanted to know whether it is a single person legislation and why we are extending the facility to the non-resident persons of Indian origin.

**SHRI SOMNATH CHATTERJEE :**  
I am taking of non-citizens.

**SHRI PRANAB MUKHERJEE :**  
First of all, you will have to keep in mind that no legislation is for any individual, legislation is for the benefit of the non-residents as a whole. It is, after all, known to Mr. Somnath Chatterjee that many non-residents who want to retain Indian citizenship, because of the growing stringent municipal laws in different countries of their residence are compelled to accept their citizenship. It is known to him. A large number of countries where large concentration is there, are pressing for this. Even if they have a plan to stay for seven years or ten years or 15 years and thereafter they have the intention to come back here, because of the municipal laws of that country, they are compelled to take their citizenship because, otherwise they cannot extend their stay, they cannot take certain types of jobs, they cannot carry on certain types of professions.

SHRI SOMNATH CHATTERJEE :  
In America they take Green Card, that is not citizenship.

SHRI PRANAB MUKHERJEE :  
This problem, which was not there in 1970s is becoming more complex now. Therefore, we thought that it would not be desirable to deprive them of the chances of investment. Who is coming to invest, what are their numbers, how many persons are coming, it is too premature to tell it now.

The second point which he says is that this is for the first time that we are doing it...*(Interruption)*

SHRI SOMNATH CHATTERJEE :  
Why not all foreigners ?

SHRI PRANAB MUKHERJEE :  
You are suggesting that for the first time we are doing it. There you are wrong. In the U.T.I. Act, 1976, this concept of non-residence was injected. In the Finance Bill of 1976, when the wealth-tax exemption for seven years was given to the non-residents; this definition was accepted. Therefore, it is not for the first time to suit the requirement of.....*(Interruption)*

SHRI SOMNATH CHATTERJEE :  
How many are covered ?

SHRI PRANAB MUKHERJEE :  
If you want the figure, I can give you but it will be difficult to say how many will be covered. The first concession we gave in Wealth-tax. If somebody comes and stays here, he will get exemption from Wealth-tax for seven years. So, persons have to come and settle here. Sometimes you ought to take...*(Interruptions)*

SHRI SOMNATH CHATTERJEE :  
That is not an opposite example. I would request the Hon. Minister...*(Interruptions)*.

SHRI PRANAB MUKHERJEE :  
I am suggesting the definition...*(Interruptions)*. You have totally misunderstood Mr. Chatterjee. You said that

for the first time in the Finance Bill of 1983 we have injected the definition of non-residents, your point is not correct. We did it in the U.T.I. Act of 1976. In the Finance Bill of 1976, the same concept and the same definition was accepted. I was talking of Wealth-tax. I shall explain the position when we come to it. The second point is about non-resident persons' investment. Let us be very frank on it. We cannot expect that we will have both ends together. Day in and day out we are told that non-residents have money, you make conditions conducive for their investment; and today if you want to know whether this money is black, white or yellow, whether this money is tainted or not, we do not have machinery to know; I do agree with that; Nobody has it. If you say that you do not want investment by non-residents, Parliament can say "we do not want it". But, if you want it; you cannot put so many conditions. That is why this simplification and rationalisation of the tax system was mooted, because they are used to a system which is different from ours.

PROF. MADHU DANDAVATE :  
How many cases are there like that ?

SHRI PRANAB MUKHERJEE :  
Professor, how can I say that just now ? We have introduced this scheme only on the 28th February 1983. We have introduced the procedural simplification for that. When we introduced the scheme of the non-resident external account, how well was it responded by the non-residents. But, in 1975-76, when we introduced the scheme of having foreign exchange accounts, or non-resident external accounts in foreign exchange, nobody could expect that today we would be getting good dividends out of that. Similarly, whether this scheme will be attractive or not, to what extent we will get money out of that; it is too premature to say all those things. When we talked to the non-resident associations or organisations and their people they said that the first and foremost prerequisite is the simplification of the procedure.

[Shri Pranab Mukherjee]

If we want to simplify the procedure, we cannot make them subject to so many scrutinies. This is the reason why we have introduced it. I do feel that if you want to attract investments from non-residents, you shall have to be a little liberal. In fact, many countries have been more liberal than us. We cannot go to that extent, because of obvious reasons.

PROF. N.G. RANGA : Should it not be their own money ?

SHRI PRANAB MUKHERJEE : How do I know that ?

SHRI SATISH AGARWAL : Suppose an Indian national has gone abroad for one year, even he will be covered, because a person who has remained more than one year abroad is a non-resident. Normally, he cannot make any such investment from his savings. How can he get so much money in one year ? So, why not fix a limit of at least five years ?

SHRI PRANAB MUKHERJEE : Then you will have to exclude a large number of Indians who are going abroad on contract for two or three years.

SHRI SOMNATH CHATTERJEE : Do I take it that the Government makes a distinction between foreigners of Indian origin and foreigners of foreign origin ? You have made this distinction. If you are trying to get foreign money for the purpose of development of our industries then you are making this distinction between foreigners of Indian origin and foreigners of different origin.

SHRI PRANAB MUKHERJEE : Shri Chatterjee is again confused. So far as foreign investment is concerned, that is not prohibited. It is restricted in certain fields, which is governed by FERA. We are now talking of non-resident Indians. Your observation was that the definition of non-resident should be confined only to those

Indians who still retained their Indian citizenship, who have not accepted the citizenship of other countries. What we have proposed is that if they are of Indian origin, even if they have accepted the citizenships of other countries, they can come.

MR. DEPUTY-SPEAKER : The question is :

Page 25, line 23, for "acquired, purchased with, or subscribed to, in", substitute "acquired or purchased with, or subscribed to in,". (132)

Page 25, omit lines 43 and 44. (133)

Page 25, line 45, for "(vi)", substitute "(v)". (134)

Page 26, for lines 1—3, substitute —

"115D. (1) No deduction in respect of any expenditure or allowance shall be allowed under any provision of this Act in computing the investment income of a non-resident Indian."

(2) Where in the case of an assessee, being a non-resident Indian,—

(a) the gross total income consists only of investment income or income by way of long-term capital gains or both, no deduction shall be allowed to the assessee under Chapter VIA;

(b) the gross total income includes any income referred to in clause (a), the gross total income shall be reduced by amount of such income and the deductions under Chapter VIA shall be allowed as if the gross

total income as reduced were the gross total income of the assessee". (135)

Page 26, line 12, after "any income", insert "of the nature". (136)

Page 26, line 43, for "(vi)", substitute "(v)". (137)

Page 27, line 23, for "(vi)", substitute "(v)". (138)

*The motion was adopted.*

MR. DEPUTY-SPEAKER : I will now put amendments moved by Shri Somnath Chatterjee to the vote of the House.

*Amendments Nos. 88 and 89 were put and negatived.*

MR. DEPUTY-SPEAKER : The question is :

"That clause 36, as amended, stand part of the Bill".

*The motion was adopted.*

*Clause 36, as amended, was added to the Bill.*

*Clause 37—(Amendment of section 164)*

*Amendment made :—*

Page 27, lines 41 and 44, for "(4)"; substitute "(4A)". (139)

(Shri Pranab Mukherjee)

MR. DEPUTY-SPEAKER : The question is :

"That clause 37, as amended, stand part of the Bill".

*The motion was adopted.*

*Clause 37, as amended, was added to the Bill.*

MR. DEPUTY-SPEAKER : There are no amendments to clause 38. The question is :

"That clause 38 stand part of the Bill."

*The motion was adopted.*

*Clause 38, was added to the Bill.*

*Clause 39—(Consequential amendments to certain sections)*

*Amendments made*

Page 28, for line 31, substitute—

"(ii) the words, figures and letters "or section". (140)

Page 28, after line 32, insert—

"(c) in sub-section (5) of section 80G, to clause (i), the following proviso shall be added with effect from the 1st day of April, 1984, namely :—

"Provided that where an institution or fund derives any income, being profits and gains of business, the condition that such income would not be liable to inclusion in its total income under the provisions of section 11 shall not apply in relation to such income if,—

(a) the institution or fund maintains separate books of account in respect of such business;

(b) the donations made to the institution or fund are not used by it, directly or indirectly for the purposes of such business; and

(c) the institution or fund issued to the person making the donation a certificate to the effect that it maintains separate books of account in respect of such business and that the donations received by it will not be used, directly or indirectly for the purposes of such business;"; (141)

Page 28, line 33, for "(c)" substitute "(d)". (142)

Page 28, line 36, omit "or section 80JJ". (143)

Page 28, line 42, for "and section 80J", substitute "section 80J and section 80JJ". (144)

(Shri Pranab Mukherjee)

MR. DEPUTY-SPEAKER : The question is :

"That clause 39, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 39, as amended was added to the Bill.*

**Clause 40—(Revival of levy of wealth-tax in the case of closely-held companies)**

SHRI SATISH AGARWAL : I beg to move\* :

Page 29, lines 12 and 13,—

omit "or which have been incurred in relation to,"(10)

Page 29,—

omit line 38.(11)

Page 29, line 39,—

for "(viii) substitute "(vii) (12)  
Page 29,—

after line 41, insert—

"Provided that nothing in clause (vi) shall apply to building or land appurtenant thereto, of a value not exceeding five lakh rupees and where such building or land appurtenant thereto, is owned by the assessee jointly with others, the maximum exemption for all owners put together shall not exceed five lakh rupees."(13)

Page 30, line 1,—

after "section 5" insert—

"sub-section (1) and"(14)

SHRI PRANAB MUKHERJEE : I beg to move\* :

Page 29, for lines 36-37, substitute—

'for its employees or as a hospital, creche, school, canteen, library, recreational centre, shelter, rest-room or lunch room mainly for the welfare of its employees and the land appurtenant to such building or part :

Provided that each such employee is an employee whose income (exclusive of the value of all benefits or amenities not provided for by way of monetary payment) chargeable under the head "Salaries" under the Income-tax Act does not exceed eighteen thousand rupees;".(145)

SHRI SATISH AGARWAL : Sir, this particular clause 40 makes a provision with regard to the re-imposition of wealth tax on closely held companies. This particular measure got wide support from me when I spoke on the Budget (General). We had also made recommendations in this behalf from the Public Accounts Committee and I am happy to see that the Finance Minister accepted this proposal and incorporated in his Finance Bill.

This wealth tax on companies was levied in 1957. This was suspended from 1960 and so in 1983 for the first time the wealth tax has been re-imposed after 23 years on closely held companies, but not on public limited companies which are quoted in the stock exchange. I demand that this wealth tax be extended to cover public limited companies where there are large industrial houses whose assets have grown from Rs. 50 crores to Rs. 2000 crores. Now, they are not contributing anything by way of wealth tax to the tax kitty. Not only that, but

\*Moved with the recommendation of the President.

especially the study conducted by the Department and also the reports of the Public Account Committee have brought to light that the wealth of individual members belonging to these large industrial houses has gone down over the years because they found out more avenues and ways to dilute their wealth. So my demand, and my suggestion is that the public limited companies should also be brought under the purview of this clause.

Secondly, the number of closely held companies which are not quoted in the Stock Exchange or which are having some non-productive assets etc. etc will be somewhere nearabout 60,000. So, you will be adding 60,000 assesseees to the already existing list of 4 lakhs wealth tax assesseees. This is quite a substantial number. So, my amendment is that one proviso be added :

“Provided that nothing in clause (vi) shall apply to building or land appurtenant thereto, of a value not exceeding five lakh rupees and where such building or land appurtenant thereto, is owned by the assessee jointly with others, the maximum exemption for all owners put together shall not exceed five lakh rupees.”

Similarly, one or two cars does not carry much weight. It will add unnecessarily to the work of the ITOs and will not add substantially to the revenues. In principle you have done it, I welcome it. And I also demand that it should be extended to cover the large industrial houses also and the public limited companies also. But here these minor irritations will be there. So, I have moved 4-5 amendments to this clause and I think the Finance Minister in order not to overburden the ITOs with so much unnecessary work—supposing some closely held company has got one car and that is also assessed for wealth tax, how much will it bring to the revenues? Nothing, or negligible. So, I say you can even delete that so that the number is really substantial, bring substantial revenues to the exchequer. That is why

I have moved these amendments, and I am sure the Finance Minister will consider this question.

**SHRI PRANAB MUKHERJEE :** Sir, this is also pertaining to cars, jewellery and various other types of assets. They just show in the name of the companies simply to avert the Wealth Tax. That is the rationale. That is why we have done it.

It is true that we have imposed Wealth Tax on companies after a long number of years. We will have to see from our experience how it goes. It is simply not possible for me to make any commitment whether it will be extended to other areas or not. But definitely I will examine that questions. That is for the future Finance Minister.....

**SHRI SATISH AGARWAL :** I take by your word and wish you to continue till 1984 because the Finance Minister will be responsible to the suggestions.

**SHRI PRANAB MUKHERJEE :** The Hon. Member will get an opportunity to discuss in 1984. But let us not disturb the provision as I have suggested. Your point is to reduce the volume of work. That is one. But at the same time let us have some experience by going through it as it is. That will also give us some arrears and we will see whether additional modification is needed or not. After all we are going in this area after tow decades.

**MR. DEPUTY-SPEAKER :** The question is :

“Page 29 for, lines 36-37, substitute—

‘for its employees or as a hospital’  
creche, school, canteen, library, recreational centre, shelter, rest-room or lunch room mainly for the welfare of its employees and the land appurtenant to such building or part :

Provided that each such employee is an employee whose income

(exclusive of the value of all benefits or amenities not provided for by way of monetary payment) chargeable under the head "Salaries" under the Income-tax Act does not exceed eighteen thousand rupees." (145)

*The motion was adopted.*

SHRI SATISH AGARWAL : It is true that the Finance Minister considered very seriously the amendment suggested by the Public Accounts Committee and in view of this assurance that let us see the working of this new proposition which has come into force after 22 years, I agree with him on this score. I realise the difficulty that might creep in.

I have this assurance with regard to re-imposition of wealth tax on public limited companies—to bring them within wealth tax law. He will examine this suggestion. So, I beg leave of the House to withdraw my amendments.

MR. DEPUTY-SPEAKER : Is it the pleasure of the House that the amendments moved by Shri Satish Agarwal be withdrawn?

*Amendments Nos. 10 to 14 were,  
by leave, withdrawn.*

MR. DEPUTY-SPEAKER : The question is :

"That Clause 40, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 40, as amended, was added  
to the Bill.*

*Clause 41—(Amendment of section 5)*

SHRI SATISH AGARWAL : I beg to move\* :

Page 30,—

*after line 15, insert—*

'(a) for clause (i), the following clause shall be substituted with effect from the 15th day of April, 1984, namely:—

"(i) any property held by him under trusts or other legal obligation for any public purpose of a charitable or religious nature in India except where any income of such trust or legal obligation does not attract the provisions of sections 11(2)(b) or 13(1) (d) of the Income-tax Act, 1961, in respect of the relevant previous year." (15)

SHRI PRANAB MUKHERJEE : I beg to move\*:

Page 30, line 26, for "following clause", substitute "following clauses".(146)

Page 30, after line 40, insert—

'(xvica) in the case of an individual, being a citizen of India or a person of Indian origin who is resident in India, during the year ending on the valuation date, any foreign exchange asset [being an asset referred to in sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v) of clause (f) of section 115C of the Income tax Act], where such asset was not includable by virtue of the provisions of clause (xvic) in computing his net wealth on any earlier valuation date.

*Explanation:—*For the purposes of this clause,—

(a) an individual shall be deemed to be resident in India during the year ending on the valuation date if in respect of that year the individual is resident in India within

\*Moved with the recommendation of the President.

the meaning of the Income-tax Act;

- (b) the expressions "person of Indian Origin" and "foreign exchange asset" shall have the same meanings as in the *Explanation* below clause (xvic); (147)

MR. DEPUTY-SPEAKER : The question is :

Page 30, line 26, for "following clause", substitute "following clauses".(146)

Page 30, after line 40, insert—

(xvica) in the case of an individual, being a citizen of India or a person of Indian origin who is resident in India, during the year ending on the valuation date, and foreign exchange asset [being asset referred to in sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v) of clause (f) of section 115C of the Income-tax Act], where such asset was not includable by virtue of the provisions of clause (xvic) in computing his net wealth on any earlier valuation date.

*Explanation*—For the purposes of this clause,—

- (a) an individual shall be deemed to be resident in India during the year ending on the valuation date if in respect of that year the individual is resident in India within the meaning of the Income-tax Act;
- (b) the expressions "person of Indian origin" and "foreign exchange asset" shall have the same meanings as in the *Explanation* below clause (xvic)".(147)

*The motion was adopted.*

SHRI SATISH AGARWAL : I am pressing it, the reason being that one condition for these trusts is that the

investments in the specified manner should be there. If they default on this account under the Income Tax Law they lose the exemption, but under the Wealth Tax Laws they will not. Therefore I have suggested an amendment :

"for clause (i), the following clause shall be substituted with effect from the 15th day of April, 1984, namely :—

- (i) any property held by him under trust or other legal obligation for any public purpose of a charitable or religious nature in India except where any income of such trust or legal obligation does not attract the provisions of sections 11(2)(b) or 13(1)(d) of the Income-tax Act, 1961, in respect of the relevant previous year."

If they are hit in the Income-tax Law, if they have violated it and if they can not get the benefit under this law, then I want that this disqualification should be incorporated in the Wealth Tax Law also. Otherwise, they will seek exemption under the Wealth Tax Law while they are not entitled to exemption under the Income-tax Law. This is in the interest of revenue. Unfortunately, I have developed a bias for revenue.

SHRI M. SATYANARAYAN RAO: Because you are in the Public Accounts Committee.

SHRI SATISH AGARWAL : I had developed revenue bias when I was the Minister also for two years.

SHRI PRANAB MUKHERJEE : Sir, what is the intention ? The intention is that if they do not comply with the provisions of law, they are not entitled to the exemption. This is the intention.

SHRI SATISH AGARWAL : They are not entitled to the exemption under Income-tax Act only.

**SHRI PRANAB MUKHERJEE :** I am giving him exemptions under the Income-tax Act. The whole income will not be chargeable under that exemption. If you do not comply with it, you are not entitled to have the concessions. So, why should we bring others? Therefore what I am suggesting is if the exemption is for both, we will have to look into it. Here, let us not be too technical and too meticulous.

**SHRI SATISH AGARWAL :** Under the Wealth Tax law, they are entitled to certain exemptions. If you disentitle them from exemptions for income-tax purposes, they should also be disentitled to the wealth tax concessions.

**SHRI PRANAB MUKHERJEE :** That I will have to examine whether they will be covered by it or not.

**SHRI SATISH AGARWAL :** You please consult.

**SHRI PRANAB MUKHERJEE :** I will have to examine it

**SHRI SATISH AGARWAL :** I have simply stated that if they are disentitled under the income-tax law, they should also be disentitled under the Wealth Tax Act. That is the more powerful way to enforce these provisions.

**PROF. MADHU DANDAVATE :** He wants to provide revenue. The Minister wants to lose revenue.

**SHRI PRANAB MUKHERJEE :** There is one point. Unfortunately, we made that slip in the 1975 Act itself. We shall have to look into it. That is why, I have said like that. A corresponding provision was not made in the Wealth Tax Act, 1975. There is some merit in it.

**SHRI SOMNATH CHATTERJEE :** Sir, now Shri Satish Agarwal is withdrawing it because it is a valid point.

**SHRI SATISH AGARWAL :** I am withdrawing my amendment in view of the assurances given by the Finance Minister that there is merit in my amendment and he will look into it and rectify the lacuna.

**MR. DEPUTY-SPEAKER :** Is it the pleasure of the House that the amendment moved by Shri Satish Agarwal be withdrawn?

*Amendment No. 15 was, by leave, withdrawn.*

**MR. DEPUTY-SPEAKER :** The question is :

“That Clause 41, as amended, stand part of the Bill.”

*The motion was adopted.*

*Clause 41, as amended, was added to the Bill.*

*Clause 42—(Amendment of section 5)*

**MR. DEPUTY-SPEAKER :** Shri Eduardo Faleiro—Not present. Shri Satish Agarwal.

**SHRI SATISH AGARWAL :** Sir, I beg to move\* :

Page 31,—

*after line 22, insert—*

(c) in clause (vii) for the words “rupees ten thousand” the words “rupees twenty thousand” shall be substituted;

(d) in clause (xii), the words “but not exceeding rupees twenty five thousand in respect of each child” shall be added at the end;

(ii) in sub-section (2) for the words “rupees five thousand”, the words “rupees

\*Moved with the recommendation of the President.

fifteen thousand" shall be substituted.' (16)

Sir, I have put three parts in my amendment here under Clause 42. One is that the limit of Rs. 10,000 be increased to Rs. 20,000. With regard to the ceiling under the Gift tax law, the ceiling of Rs. 5,000 was fixed long long back. I suggested that this should be Rs. 15,000. This would bring you more. At the moment, you hardly get seven to eight crores of rupees. Though the limit of Rs. 5,000 as the maximum ceiling for gift is there over and above that you have to bear the tax. It should be made Rs. 15,000. Similarly, Rs. 10,000 limit should be made Rs. 20,000. There is no limit on the gift for educational purpose. I can deposit one lakh or two lakhs of rupees as gifts in the name of children for the purpose of education. But in practice, nobody in the countryside will make more than Rs. 10,000 or Rs. 20,000 as gift even in the middle class. It is only higher class people who will make a gift of Rs. 50,000, one lakh or two lakhs in the name of children for educational purposes. Therefore, I have restricted it in my amendment, to Rs. 25,000. As it is, there is no ceiling and there is no limit on gifts for educational purposes. I am not against education. But this particular benefit is being taken and is being availed of by very very rich people. That is how they are divesting or diverting their funds in the name of trusts or gifts for educational purposes. That is why I want for lower strata people that the gift-tax limit should be raised from Rs. 5,000 to Rs. 15,000 and from Rs. 10,000 to Rs. 20,000 and the ceiling to be fixed at Rs. 25,000 so far as gifts for educational purposes are concerned.

**SHRI PRANAB MUKHERJEE :** These are good suggestions. These are not related to any particular provision. But, I think we can consider them at a subsequent stage, not at this stage.

**SHRI SATISH AGARWAL :** In

view of the assurance given by the Hon. Minister that he will examine the suggestions and see to it as to what should be done, I withdraw it.

**MR. DEPUTY-SPEAKER :** Though the Minister says; "This can be considered", very intelligently you are saying, "In view of the assurance given by the Minister", you are withdrawing it.

Has the hon. Member, Shri Satish Agarwal the leave of the House to withdraw his Amendment ?

*Amendment No. 16 was by leave withdrawn.*

**MR. DEPUTY-SPEAKER :** The question is :

"That Clause 42 stand part of the Bill."

*The motion was adopted.*

*Clause 42 was added to the Bill.*

*Clauses 43 to 54 were added to the Bill.*

*Clause 55—(Amendment of Act 1 of 1944)*

**SHRI SOMNATH CHATTERJEE :** I beg to move\* :

Page 33, line 47,—

*for "ten", substitute "five". (42)*

**MR. DEPUTY-SPEAKER :** I put Amendment No. 42 moved by Shri Somnath Chatterjee to the vote of the House.

*Amendment No. 42 was put and negatived.*

**MR. DEPUTY-SPEAKER :** The question is :

"That clause 55 stand part of the Bill."

\*Moved with the recommendation of the president.

*The motion was adopted.*

*Clause 55 was added to the Bill.*

*Clauses 56 to 58 were added to the Bill.*

*Clause 59—(Amendment of Act 36 of 1974)*

*Amendments Made*

Page 35, for line 4, substitute—

“(b) in section 4,—

(i) in sub-section (1),  
in clause (iv), for the  
words, “. (148)

Page 35, line 10, for “(c)”, substitute “(d)”. (150)

Page 35, after line 9, insert—

“(ii) in sub-section (3), after the words, brackets and figures “clause (24) of section 2”, wherever they occur, the words, brackets, letters and figures “and in clause (c) of section 115C” shall be inserted with effect from the last day of June, 1983;

(c) in section 6, in sub-section (2), after the words, brackets and figures “clause (24) of section 2”, at both the places where they occur; the words, brackets, letters and figures “and in clause (c) of section 115C” shall be inserted with effect from the 1st day of June, 1983;”. (154)

(Shri Pranab Mukherjee)

MR. DEPUTY-SPEAKER : The question is :

“That clause 59, as amended, stand part of the Bill.”

*The motion was adopted.*

*Clause 59, as amended, was added to the Bill*

### FIRST SCHEDULE

MR. DEPUTY-SPEAKER : Shri Somnath Chatterjee.

SHRI SOMNATH CHATTERJEE : In view of my very reasonable Amendments having been unreasonably defeated, I do not press for this.

MR. DEPUTY-SPEAKER : So, you are not moving the Amendments.

SHRI SOMNATH CHATTERJEE : But my preface is important.

MR. DEPUTY-SPEAKER : That has been noted by the House. The question is :

“That the First Schedule stand part of the Bill.

*The motion was adopted.*

*The First Schedule was added to the Bill.*

*The Second Schedule was added to the Bill.*

19 hrs.

### THIRD SCHEDULE

MR. DEPUTY-SPEAKER : Third Schedule.

SHRI SOMNATH CHATTERJEE : I am moving my amendment. Sir, I beg to move\* :

Page 60, line 13—

for “Ten” substitute “five”.(43).

This is relating to Item 68 in the Central Excise Tariff. It is a residual Clause from 1% now it has become a very convenient and very favourite item of all the Finance Ministers. I do not know about the Janata time. I do not remember it. But I find that the...

\*Moved with the recommendation of the President.

**SHRI M. SATYANARAYAN RAO :** You were important person of Janata. You supported it.

**SHRI SOMNATH CHATTERJEE :** Whether I supported that Clause or not, I have to say that why that item has been increased, this rate has been increased, it means a further tax on commodities, on the people. Therefore, I am saying this 10% should be reduced to 5%. It was very reasonable.

**MR. DEPUTY-SPEAKER :** The Minister can reply.

**SHRI PRANAB MUKHERJEE :** On Item 68, I do agree with the Hon. Member but still I remember it was done for the first time in the Budget of 1976 and the then Finance Secretary told me that "you are throwing a green pasture to all the future Finance Members" as though, if you go through the proceedings of this House, you will find that it is not revenue yielding measure. And simply it is not possible for me to forego more than Rs. 460 crores out of Item 68.

**MR. DEPUTY-SPEAKER :** I shall now put the amendment moved by Shri Somnath Chatterjee No. 43 to the vote of the House.

*Amendment No. 43 was put and negatived.*

**MR. DEPUTY-SPEAKER :** The question is :

"That the Third Schedule stand part of the Bill."

*The motion was adopted.*

*The Third Schedule was added to the Bill.*

**MR. DEPUTY-SPEAKER :** The question is :

"That the Fourth Schedule stand part of the Bill."

*The motion was adopted.*

*The Fourth Schedule was added to the Bill.*

**MR. DEPUTY-SPEAKER :** The question is :

"That the Fifth Schedule stand part of the Bill."

*The motion was adopted.*

*The Fifth Schedule was added to the Bill.*

**MR. DEPUTY-SPEAKER :** The question is :

"That Clause 1, the Enacting Formula and the Title stand part of the Bill "

*The motion was adopted.*

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

**MR. DEPUTY-SPEAKER :** The Minister may move that the Bill as amended be passed.

**SHRI SATISH AGARWAL :** Before you reply to this, I have made a suggestion that we are rushing through the Budget debates, demands of Ministries and this Finance Bill also and why don't you amend the provisions of Collection of Taxes Act whereby the limit is 75 days. We have to pass all the financial proposals in the interests of revenue within 75 days. Why don't you amend it and keep some portion and make it 90 days ?

**SHRI PRANAB MUKHERJEE :** Sir, I beg to move :

"That the Bill, as amended, be passed."

**MR. DEPUTY-SPEAKER :** Motion moved :

"That the Bill, as amended, be passed."

**PROF MADHU DANDAVATE :** This Third Reading observations are like a funeral orations. I would not take much time. I am taking the opportunity to speak at the Third reading only to

[Prof. Madhu Dandavate]

raise one single point and it is of great concern to all those who are committed to the proper working of the public sector financial institutions. I do it with great agony but I am distressed to find that the working of our Banking institutions in public sector and the nationalised banks are such that considerable swindling of funds of the banks and lot of misappropriations had taken place. You will be shocked and surprised to know that, as far as the Report for 1982 is concerned, there are Rs. 132 crores swindled from the banks and you can compare it with those who have swindled or looted amounts from the banks by indulging in dacoities, which comes to Rs. 1.36 crores. That means, those who want to swindle funds find that the better *modus operandi* is misappropriation with the help and blessings of the custodians including Chairmen—I am not referring to any name—and various authorities like Directors and all that. As compared to that, those who indulged in dacoities were able to get only Rs. 1.36 crores. That does not mean that I am just asking the dacoits to shift their profession from dacoity to misappropriation. Please do not misunderstand that.

I would like to quote a definite evidence and I would like to seek information from the Hon. Minister whether these reports are correct.

A First Information Report by the CBI, No, RC 3/83...

SHRI SOMNATH CHATTERJEE :  
I said that, but he did not reply.

PROF. MADHU DANDAVATE :  
...filed by the CBI before the District and Sessions judge in Mysore following raids on the residence and offices of the Chairman of the Syndicate Bank, Shri Raghupathy, at Manipal and Bangalore charged him with acquiring—I am quoting the First Information Report of the CBI; it has already appeared in the *Deccan Harold* and the *Indian Express*—“disproportionate assets during April, 1978 and August 31, 1982”. What

was the disproportionate increase? It was from Rs. 98,300 to Rs. 14.89 lakhs, that is, an increase of about Rs. 13 lakhs in three years. That is the disproportionate increase. And when such an important official, authority, in the Bank is found to be guilty of such misappropriation, in the normal position what ought to have been done? The Finance Minister, in the face of such grave allegations in the First Information Report by the CBI ought to have taken a firm action. But what happened actually? To assuage his feelings, he was appointed as Director of the Export Import Bank, despite the CBI's advice to send the concerned persons on leave. The CBI had specifically suggested sending this man on leave and carrying on the investigation further. But instead of asking him to go on leave, what was done was he was appointed as Director of the Export Import Bank. I would like to know whether there are any political links. I am the last man to make any personal allegation against any person, Minister or any one else. But this is highly talked about. Is it a fact that the raids by the CBI were resented by the Government because the Chairman was also connected with a very senior Minister? I am not referring to the Finance Minister. Let it be very clear. •

You will be again surprised to know as to what is the report given by the public sector banks to the Reserve Bank of India. This report has already been published in a number of economic journals. I will just give the facts and figures without making much of a comment. This is the report given by the public sector banks to the Reserve Bank of India about the various frauds. I am given a table of frauds. I do not know whether you would like to call it a 'Fraudian Table'. I would like to give this table of frauds.

Bank Group : State Bank of India and its associates. In 1980 the number of frauds was 439 and the amount involved in crores of rupees is Rs. 1.38. In 1981 the number of frauds increased to 445 and the amount involved in these

frauds was Rs. 3.70 crores. In 1982 the number of frauds increased to 452 and the amount involved upto the 3rd September is Rs. 6.02 crores. Then the 14 nationalised banks, the banks which were nationalised earlier : in 1980 the total number of frauds was 1,024 and the amount that was involved was Rs. 6.24 crores; in 1981 the number of frauds increased to 1,290 and the amount involved in these frauds was Rs. 14.58 crores; in 1982 the number of frauds was 972 and the amount that was involved was Rs. 8.10 crores. Banks—6 other nationalised banks—in 1980, the number of frauds was 131. 1981—the number of frauds—156 and the amount involved—Rs. 2.06 crores. 1982—the number of frauds—150 and the amount involved—Rs. 1.82 crores.

I will conclude by giving the total. Total for all the public sector banks, till the last date of accounting—1980—total number of frauds—1594 and the amount involved—Rs. 8.4 crores. 1981—number of frauds—1891 and the amount involved—Rs. 20.34 crores and 1982—number of frauds—1574 and the total amount involved in all these frauds—Rs. 15.90 crores.

This is the tragic story of the frauds in all these banks. These do not include the sticky advances. I do not want to refer to individual cases. There is an interesting article that has already appeared in *Probe* under the heading 'Banks are for swindling?' where all the individual cases are given. I do not want to refer to them. But I would like to point out to you one more tragic fact.

Advances to parties enjoying a credit limit of Rs. 1 crore and above by the end of June 1981 stood at Rs. 8765.91 crores and in June 1982, you will be surprised, the advances totalled to Rs. 27,174.50 crores. According to banking experts, when such advances are made, on the basis of the statistical data that is available, 10% of these are never refundable at all. If you take up the statistical average, you will find that and if you work out that 10%, it means that non-refundable

amount that the banks cannot have—they cannot get it back—will be of the order of Rs. 2717 crores. That means the non-refundable amounts in the banks will be of the order of Rs. 2717 crores. So it will almost mean half of India's defence budget. Mr. Venkataraman will be very unhappy to know that. It is almost 50% of the Defence Budget and it comes to this much. This is the extent of fraud.

Through various fraudulent practices interested parties are able to secure non-refundable advances. There are number of cases. Cheques were given—there is no credit. They open fictitious accounts. Actually cheques were sent and they bounced. As a result of that you will find a lot of malpractices have taken place. I just tried to point out to you some of these frauds. I will conclude by giving one concrete instance.

You may be recalling that there was a big fire in the Punjab Bank recently. In the National Bank of Punjab at Sardar Patel Chowk, Parliament Street, New Delhi all of a sudden there was a fire. There were a number of write ups and it was widely talked about that in order to hide a number of skeletons and frauds that have taken place, deliberately this particular fire was engineered. An inquiry was being conducted, I would like the Finance Minister to let the House know what has taken place in the Punjab National Bank whose office is located at the Sardar Patel Chowk. What are the findings? Have they found that a number of records that will probably unravel a number of skeletons and a number of frauds and as number of malpractices—probably some of them are responsible for this particular act.

I have made a number of queries. I have placed before the House a number of facts and figures and I would like to know from the Finance Minister what is the fact as far as his information is concerned. Let him give the reply after proper application of his mind and if he has not applied his mind properly, in that case he can take some time to

[Prof. Madhu Dandavate]

reply to these queries that I have raised. I have only utilised the *modus operandi* of the Third Reading but I wanted this issue to be raised. When I found that I could not bring it through an adjournment motion, I could not get a discussion under Rule 193 and if there was no call attention motion, ultimately under some rule I will always come before the House. I will never arise without finding out any particular rule. Therefore, I have raised this question. Let the Finance Minister apply his mind properly and give replies to the various queries regarding the fraud, malpractice and the extent to which the malpractice had taken place in these nationalised banks.

I am very unhappy because I am committed to the philosophy of running the public sector financial institutions effectively because I do not want vested interest to step into the field. I want the public sector to succeed. If I raise this question of malpractices, it is not to pinpoint failures but in order to see that the state of affairs in the financial institutions is improved.

Therefore, after due consideration, let him give the clarification. If he does not apply his mind and gives a reply inadvertently, he will land himself into the ambit of privilege. I do not want that.

MR. DEPUTY-SPEAKER : The pros and cons he has already said. Prof. Rup Chand Pal.

PROF. RUP CHAND PAL (Hooghly): I will take only one minute. We have raised some problems of West Bengal. One of them is about the second Hooghly bridge. About two or three days back, we found in a section of the press that one of the Members of this House—Shri Ananda Gopal Mukherjee—speaking on behalf of the Government—was telling the press about that. He is present.

MR. DEPUTY-SPEAKER : He is a

Member of the House. Then, he will have to reply.

SHRI SOMNATH CHATTERJEE : He said that on behalf of the Finance Minister of India.

PROF. RUP CHAND PAL : On behalf of the Government he was saying that the Centre was taking the responsibility of completing the Second Hooghly Bridge. We have approached the Government several times, because of cost escalation. I personally also, only a few days back, met the Hon. Finance Minister in regard to nationalisation of Incharged National Rubbers.

SHRI RAM SINGH YADAV (Alwar): This is the Third Reading Stage. Can he raise this issue ?

MR. DEPUTY-SPEAKER : He has taken the permission. He has given it in writing.

PROF. RUP CHAND PAL : On behalf of the Finance Minister he also announced...

MR. DEPUTY-SPEAKER : I hope you will agree that it has nothing to do with Finance Bill.

PROF. RUP CHAND PAL : In the matter of finance; I want a clarification on this.

MR. DEPUTY-SPEAKER : Now the Minister will reply.

SHRI PRANAB MUKHERJEE : Sir, Prof. Dandavate has raised the issue of frauds in banks and quoted a number of instances, particularly, from the Journal. We have also furnished certain figures to the Members of both Houses in the form of questions.

Firstly, I would like to remove one mis-understanding of his that we are not talking any serious note of the situation. It is not the correct position.

I myself took one meeting with the Chief Executive on 14th April, 1983 to specifically highlight some of the areas where these types of frauds or other undesirable happenings can take place. One such area was the intra-branch reconciliation. In a particular case, I myself disclosed these things to Parliament. Therefore, there is nothing to hide that if inter-branch reconciliation had taken place properly at the appropriate time, perhaps, this state of affairs could have been detected. When we brought major commercial banks into the public sector banking system, we wanted to establish control of Government over the financial institutions. We wanted to do it with the intention of improving the functioning of banks and not to deteriorate it. We shall have to keep in mind one thing which I touched upon. I did not discuss it in details but, at the appropriate time, we shall have to discuss it. With the rapid physical expansion of the banking sector and the type of activities the banking institutions are expected to do now-a-days to get their commitment fulfilled in various areas. We have not yet been able to develop the appropriate supporting cadre which is necessary to do this job and to implement it. That is one area and this also we discussed with the Chief Executives and we thought what type of corrective measures can be taken. Therefore, it is not my intention to minimise the problem or to reduce the gravity of the situation. After all banks are the custodians of peoples, money and people must have their faith and confidence in the institutions and their proper management.

About the various points that he has mentioned I would also like to go into the details of it and, therefore, it would not be possible for me to react instantly. But on one point I can assure him that it is not the intention to protect anybody or to shield anybody. He has referred to one particular Chairman who has been appointed as the Chairman of the EXIM bank. Sir, he was in the Government and

between the time the proposals are mooted and by the time they get actually implemented there is a gap of months from the original idea. The idea was that certain nationalised banks should have representation in the EXIM bank and those banks would be considered whose export-import credit and export-import handling is more as compared to other banks. So, it is not merely to giving representation to certain individuals. It is the representation of an institution. Further, Sir, in respect of that particular Chairman so far we know that the matter is under investigation and we thought that let the investigation proceed further. I do not know and I will have to check up whether CBI specifically suggested that the man should be allowed to go on leave. I do not have that information with me. I shall have to check it up but what we thought was that at the investigation stage even if at the FIR stage if you go on suspending then it will be unfair particularly to those people who are dealing with money. They cannot keep everybody pleased.

PROF. MADHU DANDAVATE :  
It was not a private...

SHRI PRANAB MUKHERJEE :  
Here you have a point that the FIR was filed by CBI.

SHRI SOMNATH CHATTERJEE :  
May I remind the Hon. Minister that I mentioned in my speech and I said that an ordinary employee has been suspended when the charge of mis-appropriation is Rs. 7.50 and not yet proved. During the investigation in this very bank—Syndicate Bank—he has been suspended for alleged mis-appropriation of Rs. 7.50 and not this Chairman against whom there is allegation of Rs. 45 lakhs.

SHRI PRANAB MUKHERJEE :  
Therefore, what I wanted to impress upon the Members was that it is not Government's intention to protect

[Shri Pranab Mukherjee]

or shield anybody but in certain areas we shall have to take proper steps and we shall have to look into them.

Sir, in regard to the points which Mr. Satish Agarwal raised, apart from that I thought I will reply the main debate but I slipped. We shall have to think that we are reaching a stage where we shall have to go into the whole system whether this type of financial year is appropriate to our system and to our economy. It was introduced by the Britishers almost centuries ago. I think it was in 1866 and the forecasts which we make in the Budget get upset because of the bad monsoon.

SHRI SATISH AGARWAL : So, have it from October.

SHRI PRANAB MUKHERJEE : This is the point which I was just arriving at that there should be a public debate. At some point of time the Government did think of it but I do feel here that there should be wider consultation and I propose to consult the State Governments and discuss with the various agencies what would be the appropriate time. Perhaps the appropriate time in our system would be some time in October-November when the monsoon position would be known clear to us, when the position of all commercial crops including jute, cotton, oil-seeds, sugarcane will be made available. But this is a matter where we shall have to think very seriously and in regard to the particular amendment, which the Member suggested whether instead of 75 days we can have 100 days, it is just not possible for me to react immediately but I propose to discuss with some of the Members of the Opposition with regard to how we can have more useful discussions, whether we can confer after general discussions and budget discussion; we can have the Finance Bill and in between the period we can have some sort of Committee system like Consultative Committees, etc. But this is a matter where both the Opposition and others will have to meet and discuss

together. This is an area where we have to take the initiative and lead. But we can, I think, discuss amongst ourselves. But it is the primary responsibility of the Ministry of Parliamentary Affairs under the guidance of the Speaker where all the Members of the parties concerned combined together work out a system which is more meaningful, some times it appears to me that it is some sort of an anachronism that we pass in two minutes thousands of crores of rupees in the form of guillotine and we confine our discussions and observations to a few subjects and I really sometimes feel that certain Ministries never get an opportunity of presenting their demands before the Members of the House and display the parliamentary skill and ability which they would like to do very much. So, this is a matter which we can think of and have some sort of discussions and dialogues.

My last point is then one which my friend from West Bengal has made. He made two specific queries. One is about the fire in the Punjab National Bank in Sardar Patel Chowk and whether an enquiry has been made into it, what are the findings, whether any skeletons have been discovered and secondly he raised the point regarding the non-refundable advances of the order of Rs. 2700 crores and what are the reasons for the sanction of these non-refundable advances. Firstly, in regard to the specific figures, I do not have with me. I shall have to collect them. I have to collect the information regarding the Punjab National Bank incident and the enquiries and other things. But sometimes in regard to the bad debt, the exact amount which he has mentioned, I think the Reserve Bank figure was a little different from that. But this is not the point. The whole question is that sometimes while making investments, they are obliged to make bad investment, sometimes they do so at the behest of the Government. It is not always so. If we find that certain industries are having difficulties, they are going to close down, the labour are going to be thrown out of job, we have to take care of them and some action

we have to take; sometimes we have to come to the rescue operation. Therefore, there are various reasons. It is not one or two reasons for it. That is why, I have suggested to the Chief Executives in my last meeting at the very beginning "when you find a problem and when it is becoming very difficult, you have to take an appropriate decision because the bank is in a position to know in regard to the sign of sickness as to which industrial units are going to have this sickness." We will have to analyse them in each case. It is simply not possible for me to give precisely the reasons for it.

The third point which the Hon. Member from West Bengal mentioned—I do not know why he is so touchy... (*Interruptions*)...I told the chief Minister of West Bengal about 4 or 5 weeks back when I met him in his residence that we had landed up in a situation where there was no escape.

SHRI SOMNATH CHATTERJEE :  
Put it positively.

SHRI PRANAB MUKHERJEE :  
It is a *fait accompli*. Ananda Babu has pressed his demands...

SHRI SOMNATH CHATTERJEE :  
Before the Panchayat elections he goes there and says that he has come with the definite commitment of the Union Finance Minister that the second Hooghly bridge will be completed by the Central Government and that the two rubber companies will also be nationalised. He was garlanded for that by his own people...

SHRI PRANAB MUKHERJEE : I do not know, who will compete with

whom for getting the front page coverage in the newspapers. I leave it to them.

What I want to say is that we have already considered it, but unless the Government takes a final view, it will not be possible for me to announce that. It is simply not possible for me to announce it. I have already mentioned that.

In regard to the nationalisation of those two units, as I mentioned; a small Cabinet Committee under my chairmanship is looking into that and we will take a decision in due course.

I am thankful to the Hon. Members for making their observations during the third reading and making it a lively debate.

I beg to move :

"That the Bill, as amended, be passed."

MR. DEPUTY-SPEAKER : The question is :

"That the Bill, as amended, be passed."

*The motion was adopted.*

19.32 hrs.

*The Lok Sabha then adjourned till  
Eleven of the Clock on Tuesday,  
May 3, 1983/Vaisakha 13,  
1905 (Saka)*

-----