

[Shri D. R. Chavan]

section (4) of Section 7 of the Industries (Development and Regulation) Act, 1951. [Placed in Library. See No. LT—3386/70].

ANNUAL REPORT OF NEYVELI LIGNITE CORPORATION LTD., 1968-69

THE MINISTER OF STATE IN THE MINISTRY OF PETROLEUM AND CHEMICALS AND MINES AND METALS (SHRI JAGANATH RAO) : I beg to lay on the Table a copy each of the following papers (Hindi and English versions) under sub-section (1) of section 619 A—of the Companies Act, 1956 :—

- (1) Review by the Government on the working of the Neyveli Lignite Corporation Limited, for the year 1968-69.
- (2) Annual Report of the Neyveli Lignite Corporation Limited, for the year 1968-69 along with the Audited Accounts and the comments of the Comptroller and Auditor General thereon. [Placed in Library. See No. LT—3387/70].

REPORT OF INDIAN DELEGATION TO TWENTY-SECOND WORLD HEALTH ASSEMBLY HELD AT BOSTON

THE MINISTER OF STATE IN THE MINISTRY OF HEALTH AND FAMILY PLANNING AND WORKS, HOUSING AND URBAN DEVELOPMENT (DR. S. CHANDRASEKHAR) : On behalf of Shri B. S. Murthy, I beg to lay on the Table a copy of the Report of the Indian Delegation to the Twenty-second World Health Assembly held at Boston, Massachusetts, U. S. A., from 8th to 25th July, 1969. [Placed in Library. See No. LT—3388/70].

NOTIFICATION UNDER BANKING REGULATION ACT

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI P. C. SETHI) : I beg to lay on the Table a copy of Notification No. S. O. 4641 published in Gazette of India dated the 22nd November, 1969 containing scheme for the amalgamation of the Bank of Behar Limited, Patna, with the

State Bank of India, under sub-section (11) of Section 45 of the Banking Regulation Act, 1949. [Placed in Library. See No. LT—3389/70].

DIRECTION ISSUED BY SPEAKER

SECRETARY : Sir, I beg to lay on the Table a copy of Direction 124A issued by the Speaker under the Rules of Procedure and Conduct of Business in Lok Sabha.

13.22 hrs.

PERSONAL EXPLANATION

THE MINISTER OF HEALTH AND FAMILY PLANNING AND WORKS, HOUSING AND URBAN DEVELOPMENT (SHRI K. K. SHAH) : Sir, I am informed that my esteemed colleague, Shri George Fernandes, alleged on 23rd April, 1970, on the floor of the House that when I called on him in the hospital I had told him that there was some conspiracy involved in the lathi charge. It is true that I called on him at the hospital but I wish to deny emphatically the allegation that I had told him that there was a conspiracy.

श्री रवि राय (पुरी) : क्या मंत्री महोदय अन्दर एक बात और बाहर दूसरी बात कह कर सफाई कर रहे हैं ?

SHRI S. M. BANERJEE (Kanpur) : This matter should also be referred to the judicial commission.

13.23 hrs.

The Lok Sabha adjourned for Lunch till thirty minutes past Fourteen of the Clock.

The Lok Sabha re-assembled after Lunch at thirty-two minutes past Fourteen of the Clock.

[MR. DEPUTY-SPEAKER in the Chair.]

FINANCE BILL, 1970—Contd.

MR. DEPUTY SPEAKER : Shri Shantilal Shah to continue his speech.

SHRI N. DANDEKER (Jamnagar): Sir, I would like to interrupt on a point of order. This is the first time I am raising a point of order in my history as a Member of Parliament. You were pleased to rule on Friday last to leave it to the wisdom of the House on the constitutional point which I had then raised concerning this Bill. I am reading from the Synopsis which says :

"The Government thought those were not fundamental structural changes and that they were incidental. So, he—that is yourself—would leave that to the wisdom of the House".

I will not read anything more than this.

Under clause (4) of article 110, I am afraid, this is not a matter that is to be left to the wisdom of the House. It is a matter to be decided according to your wisdom. Clause (4) of article 110 says :

"There shall be endorsed on every Money Bill...."

You will recall, the objection that I had raised was that this was not a Money Bill in the form in which it came. Either it could be cured by deleting certain clauses or you would have the unpleasant duty of saying that it was not a Money Bill.

Clause (4) of article 110 says :

"There shall be endorsed on every Money Bill when it is transmitted to the Council of States under article 109, and when it is presented to the President for assent under article 111, the certificate of the Speaker of the House of the People signed by him that it is a Money Bill."

Consequently, my respectful submission is that you have to give a ruling on the point that I have raised. It is not possible for you to say that you leave it to the wisdom of the House.

MR. DEPUTY SPEAKER: Your contention is that this is not a Money Bill....

SHRI N. DANDEKER: Either the Speaker would have to rule it is not a Money Bill or the defect can be cured in the manner I have suggested.

MR. DEPUTY SPEAKER: I feel, at the moment, the Bill has been accepted by the Speaker and it has been introduced in the House.....

SHRI N. DANDEKER: This is the occasion for considering the Bill and passing it. My submission is that for the reasons I have stated you have to now indicate whether it is a Money Bill or not.

MR. DEPUTY SPEAKER: That will come at that stage.

SHRI N. DANDEKER: This is the proper time for me to make a submission. Otherwise the time of the House would be wasted. There will be a three days' debate on an important matter concerning which the Speaker may rule that it is not a money Bill.

MR. DEPUTY SPEAKER: In this case the Speaker will be guided by the wisdom of the House if you can establish that it is not a money Bill. The Speaker would be guided by the wisdom of the House at the time of certification. After the debate has taken place and he has had the benefit.....

SHRI N. DANDEKER: I am suggesting that the ruling should come now. Otherwise, the time of the House would be completely wasted in the next three days' debating of what everybody thinks is a money Bill but which, I submit, is not a Money Bill and which can either be cured or the Speaker would have to say that it is not a Money Bill. I am suggesting a course which the Speaker ought to be adopting. Otherwise, we would be wasting the time of the House.

SHRI R. D. BHANDARE (Bombay Central): The other day the point was argued. Now so far as your leaving the matter to the House is concerned, in a sense Mr. Dandekar is right because it was argued by the Law Minister that on the ground of propriety, convention, we can incorporate matters dealing with different laws incidental for taxation.

[Shri R. D. Bhandare]

So under the Constitution we have to determine whether it is a Money Bill or not. My prayer, and my suggestion, is that on the ground of propriety, on the ground of convention and on the ground of Art. 110 (g) which covers all incidental matters... (Interruptions) I am just helping the Chair to come to certain positive conclusion so that your doubt and your point can be set at rest. (Interruptions) I am not talking on merits. I am talking of propriety, convention and the constitutional position of this measure just before the House. Therefore, I am requesting the Deputy Speaker to say that it is a Money Bill and not to leave it to the House. It is a Money Bill. There is no question and no doubt about it.

THE PRIME MINISTER, MINISTER OF FINANCE, MINISTER OF ATOMIC ENERGY AND MINISTER OF PLANNING (SHRIMATI INDIRA GANDHI) : This matter has been debated. The hon. Member put forward his point of view. The Law Minister put forward the Government's point of view and it seems to me that the debate is being repeated now.

SHRI N. DANDEKER : My suggestion is that a ruling is necessary.

श्री शिव चन्द्र शा (मधुबनी) : इंसीडेंटल को लेकर जो कुछ चीजें हैं जिनका सम्बन्ध मनी से नहीं है, वे सभी 110 (जी) में आ जाती हैं। आपने कमिश्नर की डेफ़ीनीशन में परिवर्तन कर लिया है, आपने चैरिटेबल ट्रस्ट की परिभाषा को बदल दिया है और ये सब बातें इंसीडेंटल हो जाती हैं 110 (जी) के मुताबिक। इसलिए मनी बिल को जो परिभाषा है, उसके मातहत ये बातें आ जाती हैं।

आपत्ति दूसरी बात के लिये है जिसका जिक्र मैंने उस दिन किया था। जो परिवर्तन होते हैं उनकी सफाई सरकार नहीं दे रही है। ये कहते हैं कि बहुत बड़ा परिवर्तन है। मैं कह रहा हूँ कि बहुत बड़ा परिवर्तन हो या बहुत

छोटी धारा आ रही हो लेकिन वह भी जो धारा है, उसकी सफाई सरकार को स्टेटमेंट आफ आबजैक्ट्स एंड रीजंज में करनी चाहिये। स्टेटमेंट आफ आबजैक्ट्स एंड रीजंज दिये गये हैं उससे इसकी सफाई नहीं होती है। इसलिए यह जरूरी है कि जो कुछ भी कमिश्नर की डेफ़ीनीशन या चैरिटेबल ट्रस्ट की डेफ़ीनीशन या जो नई बात और होती है, उसका क्या रूप होता है, कौन सा नक्शा हमारे सामने आता है, इसकी सफाई सरकार को देनी चाहिये। इसको कमी है।

MR. DEPUTY SPEAKER : In the first place I do not agree with Shri Dandekar that the time of the House will be wasted. If you want my ruling now on this issue, the very fact that I have allowed the Bill to be introduced and I have allowed the consideration of the Bill and Mr. Shantilal Shah was half way through his speech is itself an indication that I consider it as a Money Bill, and that whatever changes, whatever proposals are made in the Finance Bill are consequential and incidental.

श्री शिव चन्द्र शा : लेकिन इस बारे में स्टेटमेंट आफ आबजैक्ट्स एंड रीजंज में कोई सफाई नहीं है। आप मंत्री महोदय को सफाई देने के लिये कहें।

SHRI R. D. BHANDARE : Don't challenge the decision of the Chair.

SHRI SHANTILAL SHAH (Bombay-North-West) : The point I was making was with reference to amendment No. 567 which states that the total of the income tax and wealth tax demanded from a party shall not exceed his total income for the year. The point I was making was that the Secretary of the ruling party has supported this amendment. The Secretary and a dozen members of the party are in the company of the abominable snowman, in this case the Swatantra and the Jan Sangh. I want to know from the leader whether the Secretary of the party or the leader of the party represent the views of the

Government. They are now supporting this amendment which on ideologies goes against their tenets of socialism. I hope the leader of the party will be able to clarify this point.

Now, I want to say something about the guest houses and entertainment expenses. Entertainment expenses are not necessarily wrong. It may be an indication of friendship. The Prime Minister invites Members of Parliament for dinner; there is nothing wrong about it. She should know all the Members and Members should know her. Informally you can have discussion in a free and relaxed atmosphere. Entertainment of this type is permissible. If it goes in excess, then it should not be permitted. It is well known in many companies whatever is done on expenses account is done in excess. The entertainment may also mean bribery and corruption. If you want that one extreme should go the remedy is not to go to the other extreme and say, all entertainment will be disallowed. Why are Ministers given sumptuary allowances? Because they are expected to entertain their friends and visiting dignitaries and others interested to meet them and for that purpose certain amount should be allowed. I make no grievance of it. But, if a certain amount is allowed, it should be a reasonable amount. What that reasonable amount should be, is for the Government to work out. But to say that there shall not be entertainment allowance at all seems to much. The present limit is Rs. 30,000 and this limit can be reached where your income is Rs. 1.70 crores. Take the guest houses. I believe, large number of guest houses are in the public sector. Of course, they don't care, because most of them make losses. And, for them, the question of income tax will not arise. Even if some of them make a profit, it is transfer of money from one pocket to another pocket. I am not saying that all guest houses should be allowed. There must be some limit. Some companies may have their branches at a dozen or more places in India and they have visitors. The only other way would be to encourage the hotel industry, all those persons should be put up in hotels and expenses even if it be more will be allowed. I am only stating this because, while trying to remedy one evil, what is being

done is to jump from one extreme to another extreme.

I find that at present the salaries, perquisites and privileges are enjoyed by big people and not by small men. The perquisites and privileges are even more valuable than the taxable income. You start from Gram Panchayats to Jila Parishads, from Municipalities to Corporations, Assemblies to Parliament, Ministers, Governors and on the top of all these the Russian technicians. It will be found that a substantial part of the income is tax-free and I believe that time is coming when some Indian Mikoyan Djilas will have to write a book on 'New Class' which is now proliferating this country, a class which has special privileges, a class which has tax exemption which the ordinary citizens are not enjoying. We claim to represent the public and we say that we should live like an ordinary man in the street. What are we doing now? We, the Members of Parliament are included in this class who have the privilege of staying in the Guest Houses of the public sector undertakings and we are now having more and more privileges, perquisites etc.; and are building a new class for ourselves. This is a dangerous thing for the society.

I have a few more things to say about charitable trusts. I find that the Act provides that charitable and religious trusts whose income is beyond the taxable income of Rs. 65,000 must file their accounts whether they are taxable or not. Does the Government realise what an amount of administrative work it will involve? There will be lakhs and lakhs of returns to be filed by these trusts. One result would be that no body in the income tax office would be able to look at them. The other result is that some will be able to approach the Income-tax Officers and will be able to get some exemption. The third thing is that they will depend on the discretion of the Income-tax Officers. And you must *salam* him rather than to stand on your rights. It is intended that through charitable trusts some persons should not have control over business and industry, small charitable trust has an income of Rs. 5,000 in a year. For over 10 years it may collect Rs. 10,000 or 15,000 or so. Can any one have any control over the business and

[Shri Shantilal Shah]

industry with this income? This is what is being done. We are afraid of one wrong and so we are jumping to the other extreme. This is equally absurd. If lakhs and lakhs of returns are to be filed no income-tax officer will be able to go through them and the result will be nil.

Therefore, if the idea is that money accumulated by a charitable and religious trust should not be utilised for controlling business and industry, then let us say, that the total accumulation should not exceed Rs. 10 lakhs. No person can invest Rs. 5 lakhs and control the business and industry anywhere. The other thing would be that they can have investments only in those companies where they have the right to influence a company and control its administration.

Now, a charitable trust in government investment will get, let us say, 5½%. If you take the debentures of TELCO these will bring you 7½% return. Why should a charity not get 2¼% more by investing in debentures? This is not going to hurt anybody. Therefore, if the control over the industry is the objective, then better ways should be found. Suppose you say that we should not invest in shares and carry voting rights. Then it is understandable. But to say that you do not invest anywhere even if you get a better income seems to me to be rather carrying the matter too far.

SHRI HIMATSINGKA (Godda) :
Voting rights are allowed to the public trustee now.

SHRI SHANTILAL SHAH : Public trustee has been given the right. I shall give an instance. Take for example Taj Mahal Hotel in Bombay. It is well known that 95% of the share-holding is of the Tata Charity. Now they have put there the funds of this charity because they find that it is one of the paying concerns. Their intention is I believe nobody will doubt their honesty that a large amount should be available for charitable purposes. Therefore they have put into this concern. This is one of their best concerns. Now I think they shall be taxable. Of course it is for them and the Government to decide. What I am feeling is

that if we are trying to prevent control of business or industry, one way would be to see that if any charitable trust invests the money, it will have no voting rights. Another would be not to allow them to invest in equity shares. That is to be prohibited. But to say that any investment, even if it brings a higher income or benefit to charity, shall not be permitted, can have only one positive consequence, namely, to compel people to invest in government securities or government banks because there is no other form of investment. If that is the intention, let us have it clearly stated, that the intention is not to prevent that but the intention is to make more funds available to Government. I am sure that is not the intention. If that is so, why these restrictions which are unnecessary and odious.

One word more—about newspaper trusts. More than 50 years ago, there was a well-known case in the Privy Council, the *Tribune* trust case. There 'any other activity for general public benefit', though it was not within the old definition of charity *viz.*, medical relief, education, relief to poor was the issue in question. In the *Tribune* trust case the Privy Council held that since it was for the general public good, a newspaper was exempt from income-tax. That lasted for many years. Then came the case of the All India Spinners' Association, the *Charkha Sangh*. They were doing business. Even then, the Privy Council again held that since it was for a general utility, it was not taxable. All the newspaper trusts since the *Tribune* Case had a model drafted by their legal advisers on the basis of the *Tribune* case. Now to say that the *Tribune* case notwithstanding, they shall be taxed seems to be unusual. After all, if a newspaper has to start, it requires at least Rs. 20-25 lakhs. Which charity will come forward either to expand or even to renovate their machinery, if they are not allowed to accumulate?

My submission, therefore, is that if a charity invests in a spinning mill, tax it by all means, if you can. But when the purpose of the charity is to run a newspaper and when it runs a newspaper, to say that because you are

carrying out your objective and because it may earn a profit, therefore you shall not try to achieve that objective except by paying tax seems to me to be a very wrong thing to do.

These are a few points I have made. I am sure some-how Government seem to have taken a dislike for all charitable trusts in general. The slightest thing which is wrong or believed to be wrong is condemned. There are many things wrong, but the remedy which is sought, that it can be set right merely by taxing them is wrong. All wrong is not remedied by taxation; morals cannot be imposed by law. My suggestion, therefore, is that this should be done separately and not in this Bill. Investment in the interest of charity, but which does not lead to control of business and industry ought to be allowed. These are all my submissions.

श्री डा० ना० तिवारी (गोपालगंज) :
उपाध्यक्ष जी, वित्त मंत्री और प्रधान मंत्री जी ने फाइनेंस बिल पेश करते हुए अपने भाषण के द्वारा जो कुछ छूट दी, यद्यपि वह एक ही परसेंट हुआ, लेकिन मैं उसकी प्रशंसा करता हूँ और उनको बधाई देता हूँ। खास कर चाय की एक किस्म पर जो कुछ छूट हुई, उस से जो गरीब मजदूर चाय पीते हैं, उनको राहत मिली। साथ ही उससे यह भी जाहिर होता है कि प्रधान मंत्री पब्लिक ओपिनियन के एमेनेबल है और बराबर उनकी नजर है इस बात पर कि कहीं कोई हार्डशिप न हो जाय और जस्टिस हो। उन्होंने टैक्सेशन में जो स्ट्रीमलाइनिंग किया है, उसके लिए भी मैं उनको धन्यवाद देता हूँ।

अब मैं एक बात कहना चाहता हूँ कि इनकम टैक्स डिपार्टमेंट की स्ट्रीमलाइनिंग भी बहुत जरूरी है। वहां बहुत घांघलियां होती हैं। मेरे हाथ में एक किताब है छपी हुई जिसका शीर्षक है—

“You can bring him to life.

Appoint a Commission to hear the grievances of Hindu Indians.”

इसमें इनकम टैक्स डिपार्टमेंट के अधिकारियों द्वारा जो अपने एम्प्लॉईज के साथ ज्यादती होती है उसका वर्णन किया हुआ है। मैं इसको टेबल* पर रखना चाहता हूँ ताकि यह काम आ सके।

दूसरी बात मैं कहना चाहता हूँ कि कितना ही अच्छा बजट हो, कितना ही अच्छा फाइनेंस बिल हो, लेकिन देश में जब तक शांति नहीं होगी, जब तक लोगों को विश्वास नहीं होगा, इनटालरेंस होगी, तब तक कोई प्रगति हो नहीं सकती। आज देश में हिंसा का वातावरण है और दूसरे की ओपिनियन को बर्दाश्त करने के लिए कोई तैयार नहीं होता है। मैं बाहर क्यों जाऊँ, इसी सदन की बात देखिये। अगरचे किसी के मन के खिलाफ कोई बात होती है तुरन्त जम्प करते हैं और दूसरे को शाउट डाउन की बात करते हैं। यह नहीं होता कि लोग दूसरों के विचारों को भी सहिष्णुता के साथ सुनें। जबर्दस्ती उसको शाउट डाउन कर के बन्द करने की कोशिश की जाती है। यहां का असर बाहर हांता है और यह चुना हुआ सदन है। सारे हिन्दुस्तान का और यदि उसका यही रवैया रहा तो बाहर क्या होगा यह आप स्वयं सोच सकते हैं। मैं एक स्टूडेंट्स कमेटी में गया था। वहां उन लोगों में आपस में झगड़ा हुआ। जब मैंने बीच बचाव करना चाहा, उनको शांत करना चाहा तो उन्होंने मुझे डांट दिया कि तुम यहां क्या बोलते हो? तुम्हारे हाउस में क्या होता है? तुम्हारे हाउस में तो किसी को बोलने नहीं दिया जाता है। दूसरे के अपने विचार रखने पर उसे बुरा भला कहा जाता है। मैं बड़ी विनती से कहूंगा कि अपने व्यवहार को हम यदि ठीक रखें तो इसका असर बाहर भी पड़ेगा, असहिष्णुता

*The Speaker subsequently not having accorded the necessary permission, the paper was not treated as laid on the Table.

[श्री द्वा० ना० तिवारी]

में कमी आएगी, लोगों में टालरेंस आएगी और लोग मर्यादा के साथ व्यवहार कर सकेंगे।

दूसरी बात जो मैं सदन के सामने रखना चाहता हूँ, वह यह है कि रेलवे और डिफेंस एस्टैब्लिशमेंट्स को छोड़ कर पब्लिक सेक्टर में हम लोगों ने करीब 4 हजार करोड़ रुपा लगाया है और उस से मुनाफे की आशा रखते हैं। आज मुनाफा हो नहीं रहा है। उसका कारण क्या है? बहुत सी कमेटियाँ बनीं। बहुत सी रिपोर्टें आईं और एक सदन की भी कमेटी है—पब्लिक अंडरटेकिंग्स कमेटी, उसकी बराबर रिपोर्ट आती है। लेकिन उस मुताबिक कार्यवाही होती है या नहीं यह देखना है...

श्री पोलु भोबी (गोधरा) : सिर्फ हमारा कुसूर है।

श्री द्वा० ना० तिवारी : माफ कीजियेगा, आपका कुसूर भी है उसमें।

मैंने बहुत सी पब्लिक अंडरटेकिंग्स को देखा है। लेबर प्राबलम्स वहां पर बहुत कम हैं। स्टाफ वेल पेड है। काम भी उनको कम है क्योंकि ओवर-एम्प्लायमेंट है, अंडर-एम्प्लायमेंट नहीं है। ज्यादा लोग हैं। बात क्या है कि वहां काम होता नहीं? फुल कॅपसिटी यूटिलाइज नहीं होती। उसका एक ही कारण है कि वहां परसनल ग्रीवांसेज बहुत हैं। किसी को उठाया जाता है, किसी को नीचे गिराया जाता है। परसनल ग्रीवांस जहां होता है, वहां लोगों को वह ज्यादा चुभता है बजाय एक जनरल ग्रीवांस के। मुझे मालूम है कैसे जिस वक्त उनका बौस रंज होता है, उनकी फाइल से उनके अच्छे रिमार्क्स हटा दिए जाते हैं, खराब रिमार्क्स रख दिये जाते हैं। यदि खराब रिमार्क्स रखे जाते हैं तो उनका एक्सप्लेनेशन उनसे नहीं मांगा जाता है जिससे वह समझ सकें कि उनके ऊपर

यह चार्ज है और उनका प्रोमोशन रोक दिया जाता है, कहीं उन्हें डिमोट कर दिया जाता है। यह सब बातें चलती है। उसके लिये कोई उपाय सोचना होगा। पब्लिक अंडरटेकिंग्स आटोनामस बाडीज हैं। मिनिस्टर्स इंटरफियर नहीं कर सकते। एक केस में मैंने प्राइम मिनिस्टर को चिट्ठी लिखी थी। उसमें उन्होंने मुझे लिखा कि चूँकि यह आटोनामस बाडी है इसलिये वह इंटरफियर नहीं कर सकतीं। रेलवे में पोस्ट आफिसेज में एक बोर्ड है जो फैसला करता है। एक छोटे से छोटे एम्प्लॉई का भी फैसला बोर्ड के सामने आता है और उसके बाद मिनिस्टर के यहां भी आता है। लेकिन पब्लिक अंडरटेकिंग्स के लोग कहां जायें। यदि उनका बौस उन्हें नीचे गिराना चाहता है तो वह अपील कहां करें, कहां जायें? जब प्राइम मिनिस्टर ने लिख दिया कि वह इंटरफियर नहीं कर सकती हैं तो दूसरा कौन मिनिस्टर इंटरफियर करेगा? वह मामला यूरेनियम कारपोरेशन का था, मैं याद दिला देता हूँ। एक एम्प्लॉई को वहां रखा गया, इस शर्त पर कि उसे अमुक अमुक काम करना पड़ेगा। 6 महीने के बाद उसको एक काम में बदल दिया गया। उसने प्रोटेस्ट किया और प्रोटेस्ट करने के बाद रिजाइन कर दिया। उसके रेजिगनेशन को एक्सेप्ट कर लिया गया और दूसरे आदमी को उसकी जगह पर बहाल कर दिया गया। इस सम्बन्ध में मैंने आपको लिखा भी था। जब इसमें प्राइम मिनिस्टर ही हेल्पलेस हैं तो दूसरे मिनिस्टर क्या करें। मैंने डा० त्रिगुण सेन से भी बात की, उन्होंने कहा कि वे खुद ही हेल्पलेस हैं, कुछ नहीं कर सकते। वह जानते हैं कि जुल्म होता है, लेकिन कुछ नहीं कर सकते हैं। इसलिये मैं चाहता हूँ कि रेलवे की तरह का या पोस्ट आफिसेज की तरह का कोई बोर्ड बनाया जाय, ताकि जिनको शिकायत हो, उस बोर्ड के सामने उनकी बात लाई जा सके, वरना ये ग्रीवेन्सेज

रहेंगी और लोग काम से मन चुरावेंगे, काम ठीक नहीं होगा और आपकी पब्लिक अण्डर-टेकिंग में सुधार नहीं हो सकेगा।

15 hrs.

उपाध्यक्ष महोदय, मैं आपकी इजाजत से पब्लिक अण्डरटेकिंग की रिपोर्ट सं० 29 (तीसरी लोक-सभा) के कुछ उदाहरण पेश करूंगा। यह दुर्गापुर स्टील प्लांट के रिक्लूटमेन्ट और प्रमोशन से सम्बन्ध रखती है—

“A review of promotions made in the three steel plants to the posts for which there were delegated powers under the decentralisation scheme—posts carrying scales of pay of Rs. 1300—1600 and up to Rs. 2250,—showed that of the 56 promotions made in these categories, in all the three steel plants 30 were made in Durgapur alone, as against 20 in Bhilai and six in Rourkela. Of the 30 promotions made, one promotion was made before the employee concerned had put in one year's service in the lower grade; 12 persons were promoted before the completion of two years and 10 persons were promoted before the completion of three years' service in the lower grade.

In one case, an officer who had been promoted to the scale of Rs. 1100—1400 on the 6th October, 1963 was promoted to the scale of Rs. 1300—1600 in December, 1963—within 3 months. The report on his work for the year 1963—did not show him as outstanding or even very good.

In another case also, an officer in the scale of Rs. 1100—1400 who had been considered unsuitable for further promotion by a Joint Committee consisting of the Director and the three General Managers in December, 1962 was promoted to the scale of Rs. 1400—1800 in April 1964.

In a third case, an officer who had been promoted to the grade of Rs. 1100—1400 in November, 1962 was promoted to the scale of Rs. 1300—1600 in August, 1964 although the record for the year 1963 was neither outstanding nor very good.”

...ऐसे अनेकों उदाहरण हैं, जो कमेटी ने पेश किये हैं, लेकिन किसी के सम्बन्ध में कोई जांच नहीं हुई, किसी को राहत नहीं मिली, जो असल लोग प्रमोशन पाने वाले थे, उनके बारे में कुछ नहीं किया गया। ऐसी स्थिति में आप समझ सकते हैं कि उनके दिल पर क्या बीतेगी, जिनकी रिकार्ड से गुड-रिमाक्स निकाल लिये जाते हैं। बाद में खोजना पड़ता है, उस समय तक वे अफसर रिटायर हो चुके होते हैं, उनके पास कोई कापी है या नहीं तब तक उनका प्रमोशन लटका रहता है। इस प्रकार की परसनल प्रीवैन्सेज इन पब्लिक अंडरटेकिंग में इतनी अधिक हैं कि काम करने वालों का मन खिन्न हो जाता है और फिर प्रोडक्शन कम होता है।

मैं किसी खास अंडरटेकिंग की बात नहीं कहना चाहता हूँ लेकिन ज्यादातर स्टील प्लांट्स में, हेवी इंजीनियरिंग प्लांट्स में ऐसा होता है। मैं चाहता हूँ कि आप कोई ऐसा उपाय निकालें जिससे इन पब्लिक अंडरटेकिंग में परसनल क्वेश्चन्स को देखने के लिये रेलवे बोर्ड जैसा या पोस्ट आफिस जैसा कोई बोर्ड बनाया जाय जो तमाम अण्डरटेकिंग के ऐसे मामलों को देखे या स्टील प्लांट्स के लिये अलग, फटिलाइजर प्लांट के लिये अलग बनाया जाय। एक आदमी बिहार सरकार ने परसनल एण्ड मैनेजमेन्ट कोर्स पढ़ने के लिये तीन साल के लिये शिकागो भेजा। उसमें शर्त यह थी कि उसको पढ़ कर आने के बाद 5 वर्ष तक किसी गवर्नमेन्ट अण्डर-टेकिंग में काम करना होगा। आज पढ़ कर आने के बाद वह आदमी मारा-मारा फिर रहा है, कोई जगह नहीं है। फटिलाइजर कार्पोरेशन, बरौनी में उसने दरखास्त दी, एक मामूली ग्रेजुएट को ले लिया गया, उसको कह दिया गया कि तुम अनसूटेबिल हो, तुम कहीं छोटे काम में दरखास्त दो। जब उसने किसी छोटे पद के लिये दरखास्त दी तो उसको कहा गया कि तुम तो हार्डली क्वालीफाईड हो, तुमसे यहां

[श्री द्वा० ना० तिवारी]

काम नहीं चलेगा। वह कहाँ जाय। गवर्नमेंट भी उससे पैसा वापस करने के लिये कह रही है, जो पैसा हमने तुम्हारी ट्रेनिंग पर खर्च किया है, उसको वापस करो और जगह भी उसको नहीं देते हैं। इन सब बातों को दुरुस्त करने के लिये उपाय होना चाहिये। अगर हमारे मिनिस्टर साहबान इसमें इंटरफीअर नहीं कर सकते हैं तो कोई बोर्ड बना दें जो इंटरफीअर कर सके और मामलों को दुरुस्त कर सके।

तीसरी बात मैं अनएम्प्लायमेंट के बारे में कहना चाहता हूँ। केवल इंजीनियर और टैकनीशियन्ज के ही अनएम्प्लायमेंट की बात नहीं है, जो एजूकेटेड लोग हैं, उनकी अनएम्प्लायमेंट की बात है। उपाध्यक्ष महोदय, यह अनएम्प्लायमेंट की समस्या एक दिन हम लोगों को खा जायगी, इसका मुँह इतना बढ़ता जा रहा है कि सारे देश को खा जायगी। आज हर जगह स्टूडेंट्स में हम डेस्प्रेशन देख रहे हैं, उसका कारण क्या है? कारण यही है कि हम लोग उनके लिये कुछ नहीं कर पा रहे हैं। कुछ सर्विसिज निकलती हैं तो उसमें जो कम्पिट करता है, उसको मिलती है, लेकिन जो थर्ड डिवोजन या सेकेंड डिवोजन के लोग हैं, वे कहाँ जायँ, वे क्या काम करें?...

श्री राम चरण (खुर्जा) : नक्सलपंथी बनेंगे।

श्री द्वा० ना० तिवारी : या तो डांगे साहब की गोद में या राम मूर्ति जी की गोद में चले जायेंगे, दूसरा कोई उपाय नहीं है। इससे देश में अराजकता फैलेगी। इसलिये मैं कहना चाहता हूँ कि इस सम्बन्ध में कोई ऐसा उपाय करना चाहिये जिससे कि हम उन लोगों को कोई काम दे सकें। पिछले दिनों आयल-इण्डिया ने निकाला था कि अब जितने ठेके दिये जायेंगे या डुकानें दी जायेंगी, वे इन्जीनियर्स को दी जायेंगी, लेकिन उसके लिये भी

कोई ठीक पालिसी नहीं है, मामला बीच में ही लटका हुआ है, आज तक एक भी आदमी को काम नहीं मिला है।

चौथी बात बैंक नेशनलाइजेशन हुआ, लेकिन बैंकों की ब्रान्चेज को अभी तक कागज नहीं गये, कोई इंस्ट्रक्शन उनके पास कर्जा देने के बारे में नहीं गई है। लोग कर्जा के लिये जाते हैं, लेकिन उनको नहीं मिलता है। मैं अभी हाल में लोकल-बाडीज के इलैक्शन के सिलसिले में डालटन गंज गया था, वहाँ के व्यापारियों और टैकनीशियन्ज ने मुझ से आकर कहा कि यहाँ तो फार्म ही नहीं है। बैंक वाले कहते हैं कि उनके पास तो कोई इंस्ट्रक्शन नहीं है आपकी इंस्ट्रक्शन सब जगह जानी चाहियें और एक ऐसा विभाग भी कायम हो जो यह देखे कि लोगों को क्या मिल भी रहा है या नहीं, कहाँ-कहाँ ठीक तरह से इसको इम्प्लीमेंट किया जा रहा है। सरकार इस काम को जनता के भले के लिये करना चाहती है, यह भेजर भी बहुत अच्छा है, लेकिन हमारे देशवासी, हमारी जनता इससे फायदा नहीं उठा सकी तो यह बड़े दुर्भाग्य की बात होगी और इसमें बदनामी भी होगी। जो आफिशियल्ज या जो एजेन्सीज काम करती हैं, उनकी सब बदनामी गवर्नमेंट के सिर पर आती है, दूसरा कोई उस बदनामी को लेना नहीं चाहता है और अपोजीशन पार्टीज भी उसको प्ले-अप करती हैं। सारा दोष हम लोगों पर आता है। इसलिये मैं चाहता हूँ कि इसके बारे में पूरी इंस्ट्रक्शन—किसको कर्जा मिलना है, किसको नहीं मिलना है, किसको किस मात्रा में मिलना है—यह सब बातें उनको भेजनी चाहिये और सब जगहों से रिपोर्ट आनी चाहिये कि कहाँ-कहाँ उसके मुताबिक काम हो रहा है, कहाँ नहीं हो रहा है।

पांचवी बात—मैं स्माल एग्रीकल्चरिस्ट्स के बारे में कहना चाहता हूँ। छोटे-छोटे किसान जिनके पास 2 एकड़, 4 एकड़, 6 एकड़ या

8 एकड़ जमीन है, ट्रैक्टर खरीद नहीं सकते हैं। आज कल हर जगह ट्रैक्टर से खेती, जुताई होती है, लेकिन इन बेचारों के पास उसे खरीदने के लिये साधन ही नहीं है। कोआपरेटिवज ठीक से चलती नहीं हैं, तो प्रश्न यह पैदा होता है कि इन लोगों की हम कैसे मदद करें। इस का एक ही उपाय है कि हर ब्लॉक में एक ट्रैक्टर गवर्नमेंट की तरफ से रखे जायें और वह इन लोगों को जुताई के लिये दिये जायें, इस के लिये हम उनसे पैसा लें। यदि इस तरह की व्यवस्था हो जाय तो इससे हमारी पैदावार भी बहुत अधिक बढ़ जायगी। हिन्दुस्तान में छोटे-छोटे किसान अधिक हैं, बड़े-बड़े किसान कम हैं। आज ट्रैक्टरों की डिमाण्ड ऐसे किसानों की तरफ से है जिनके पास 15 एकड़ या 20 एकड़ जमीन है, छोटा किसान तो ट्रैक्टर की डिमाण्ड ही नहीं कर सकता, क्योंकि उसके पास ट्रैक्टर खरीदने का साधन ही नहीं है। इस लिये जरूरी है कि गवर्नमेंट उनको ट्रैक्टर प्रोवाइड करे, पैसा न दे पर उसके उपयोग के लिये वे गवर्नमेंट को भाड़ा दे देंगे।

लेकिन उनको आप ब्लॉक लेवल पर ट्रैक्टरों रखकर एवेलेबिल कराइये ताकि वे भाड़े पर उनका इस्तेमाल करके अपने खेतों की जोताई करवा सकें।

छठी बात रीजनल इम्ब्रैलेंसेज के बारे में है। शुक्र है कि बजट में कुछ पैसा रखा गया है और फोर्थ प्लान में भी यह है कि पिछड़े हुए इलाकों की मदद की जाये। लेकिन पिछड़े हुए इलाके कोई खास स्टेट नहीं हैं। कुछ खास स्टेट्स भी ऐसी हैं लेकिन उनके अन्दर भी ऐसे इलाके हैं जिनकी पापुलेशन कम नहीं है। जैसे कि आजकल तेलंगाना का आन्दोलन चल रहा है उसी तरह से नार्थ बिहार का भी मामला है। नार्थ बिहार की पर-कॉपिटा इनकम 125 या 130 रुपए है यानी समूचे देश की जो पर-कॉपिटा इनकम है, उसका एक तिहाई है। तो उन इलाकों की मदद कैसे करें ?

श्री सीताराम केसरी (कटिहार) : नार्थ बिहार का चीफ मिनिस्टर है।

श्री डा० ना० तिवारी : चीफ मिनिस्टर हो या प्राइम मिनिस्टर हो, उससे क्या फर्क पड़ता है। यहां पर बराबर यू० पी० के प्राइम मिनिस्टर रहे हैं लेकिन उससे क्या यू० पी० की तरक्की हो गई है? यू० पी० तो आज बहुत पीछे है। नार्थ बिहार का चीफ मिनिस्टर हो गया तो उससे सब ठीक हो गया, यह स्थाल गलत है। जो पिछड़े हुए इलाके हैं उनको कैसे मदद करनी है, यह सवाल है। नार्थ बिहार में कोई बिजनेस संस्थान नहीं हैं, शुगर फैक्टरीज को छोड़कर और कोई फैक्टरीज नहीं हैं। हो सकता है वहां पर कुछ पेपर मिलें शुगर फैक्टरीज के बगास की बदौलत लग जायें। पांच सात पेपर मिलें लग सकती हैं या कुछ जूट मिलें मोतीहारी, पूर्णिया और दरभंगा में चल सकती हैं। लेकिन इसकी तरफ कोई ध्यान नहीं है। नार्थ बिहार की पापुलेशन दो करोड़ है। बहुत से ऐसे प्राविन्सेज हैं जैसे उड़ीसा, पंजाब, हरियाणा और केरल जिनसे कि ज्यादा पापुलेशन नार्थ बिहार की है। लेकिन आप देखें कि पहली योजना से लेकर चौथी योजना तक वहां पर कितना खर्च हुआ और दूसरी जगहों पर कितना खर्च हुआ। मैं आपसे कहूंगा कि ऐसे इलाके जो बहुत ही पिछड़े हुए हैं, जिनकी पर-कॉपिटा इनकम बहुत कम है, उनको अधिक तर्जोह दी जानी चाहिये। इसके साथ-साथ मुझे अपने साथियों से भी अपील करनी है कि यहां पर हम लोग सेन्टर से रुपया डिमाण्ड करते हैं उसमें हम सारे देश के स्तर पर नहीं देखते हैं बल्कि यह कोशिश करते हैं कि अधिक से अधिक रुपया हम अपने स्टेट के लिये ले लें। हम समूचे देश के सन्दर्भ में यह नहीं सोचते हैं कि कौन हिस्सा कमजोर है जिसको मजबूत करने की आवश्यकता है। इसलिये मैं एडवाइस स्टेट जैसे मद्रास, महाराष्ट्र, पंजाब के अपने दोस्तों से अपील करूंगा कि वे सारे देश के स्तर पर

[श्री० द्वा० ना० तिवारी]

सोचें और साथ ही साथ मैं गवर्नमेंट से भी कहूंगा कि वह पिछड़ी हुई स्टेट्स की ज्यादा से ज्यादा मदद करे।

इसके साथ ही एक बात और है। मैं मानता हूँ कि बिहार में पब्लिक अंडरटैकिंग की संख्या कम नहीं है लेकिन उसका फायदा किसको होता है? सारे बाहर के लोग वहां भरे हुए हैं। किसी भी अंडरटैकिंग का हेड कोई बिहारी नहीं है। यह बात नहीं है कि वहां के लोग काबिल नहीं हैं। मैं यह नहीं चाहता कि दूसरी जगहों के लोग वहां पर न आवें, जरूर आवें लेकिन फिर हमको भी तो दूसरी जगहों पर जगहें मिलनी चाहिये। वन वे ट्रेफिक नहीं होना चाहिये। दूसरी स्टेट्स के लोग हमारे यहां आकर काम करें लेकिन हमें दूसरी स्टेट्स में काम न मिले, यह अजीब बात देखेंगे कि बिहार में सभी जगह के लोग हैं और यह खुशो की बात है लेकिन मैं अपील करूंगा कि हमको भी दूसरी स्टेट्स में जगहें मिलनी चाहिये। मैं गवर्नमेंट से अपील करूंगा कि बिहार वालों को इनकम्पीटेन्ट साबित न किया जाये कि हम कोई पब्लिक अंडरटैकिंग नहीं चला सकते हैं। तीनों स्टील प्लान्ट्स, हेवी इंजीनियरिंग या बरौनी में कोई भी बिहारी हेड नहीं मिलेगा। दूसरे आफिसर्स भी बाहर के ही हैं। इस तरह से हम एक्सप्लायट किये जाते हैं। अधिक न कह कर मैं अपील करूंगा कि गवर्नमेंट का ध्यान इस तरफ भी जाना चाहिये।

SHRI RAJARAM (Salem): Mr. Deputy-Speaker, Sir, first I want to convey my thanks to the Finance Minister for the announcement of the tax concession on so many items on 1st May. In that she has exempted from excise duty manufacturers of metal containers, safes strong boxes and biscuits which are not using power. So also she has said that the Government has no intention to bring sago, vermicilli and arrowroot within the purview of excise

duty. By this relief so many cottage industries have been saved from closing down in Tamil Nadu, particularly in my constituency.

Though I am happy about it, there are certain grievances. We are deeply distressed at the recommendations of the Finance Fifth Commission. In respect of devolution of major taxes like income-tax, excise and additional excise duties on sugar, textiles and tobacco, the percentage share of the State has declined. In respect of income-tax Tamil Nadu's share has declined from 8.34 per cent to 8.18 per cent and in respect of additional excise duties from 11 per cent to 9.63 per cent. On top of this, the deficit grant for the five years 1969-74 has also been reduced from Rs. 34 crores to Rs. 23 crores. Out of the total transfer of resources of Rs. 4,266 crores as a result of the award, Tamil Nadu is to get only Rs. 295 crores, i. e., 6.9 per cent as against 7.2 per cent under the previous award. As against a requirement estimated by Tamil Nadu at Rs. 718 crores the Commission has awarded only Rs. 295 crores for the period 1969-74. As a result of this unfair and unfavourable settlement given by the Tyagi Commission and endorsed by the Government of India, I feel Tamil Nadu may run into serious difficulties.

This is all the more surprising considering the liberality with which the Finance Commission has endowed certain States like Maharashtra, Gujarat, Bihar, Uttar Pradesh and Punjab, with surpluses of the order of Rs. 1,300 crores as a result of its scheme of devolution. Instead of utilising the mechanism of fiscal devolution as an instrument of equalisation, some of the richer States have become richer in the process.

I want to know the exact basis on which the Commission framed its estimates for the States which has resulted in this scheme of devolution and deficit grant. Instead of encouraging financial prudence and recognising the tax efforts of the State, the Finance Commission has penalised it for both. A reading of the report shows that the legitimate plea of Tamil Nadu for covering the expenditure on increasing the emoluments of the State employees has not been covered by the award whereas similarly

placed States which had appointed Pay Commissions prior to the award have been given suitable compensation. The relative restraint in expenditure by Tamil Nadu as a result of prudent financial management has been taken as the basis for their forecasts and the bold measures of taxation for the plan have been counted towards the non-plan gap in the revenue account. The resulting situation has placed Tamilnad at a double disadvantage and very seriously handicapped its opportunities for development in the coming five years.

The mounting burden of Tamilnad's indebtedness to the Centre is eloquently borne out by the fact that while loans to the tune of Rs. 140 crores have been offered during the Fourth Five Year Plan period by the Centre to this State, repayments by the State to the Centre will be of the order of Rs. 160 crores. In this context, Mr. Mathiazhagan, the Finance Minister of Tamilnad had repeatedly requested the Government of India for re-scheduling their debts to the Centre. The Centre is reported to have taken a decision to re-schedule the debts of certain States to the extent of Rs. 800 crores. Even under the patently unfavourable formula for distribution of Central assistance now in vogue, this amount of Rs. 800 crores if it had been added to the pool of Central assistance would have given Tamil Nadu additional resources of at least Rs. 50 crores for the Fourth Plan. So, I am requesting the Finance Minister to re-schedule the debts to the tune of Rs. 50 crores. I am asking this re-scheduling on the legitimate ground that some of the loans received by Tamil Nadu during the Second and Third Plans were primarily spent on long gestation projects such as irrigation and power schemes. The loans taken for these projects have become due for repayment within a period of ten years. The Tamilnad Government has suggested that the period of repayment of these loans should be readjusted to 20-25 years so as to be in alignment with the purposes for which they have been utilised.

The flow of resources from the Centre to the States serves only partly to finance the Plan. A substantial part of the resources endowed to the States goes towards repayment of the

debts to the Centre. It would be necessary to review the position of indebtedness of various States and settle the pattern of re-scheduling on a rational basis instead of the present *ad hoc* approach. Debts are raised by the States both from the market and the Central Government for purposes of meeting capital expenditure. Some of the loans extended to the State Governments are financed from out of the loans received by the Centre from World Bank at nominal rates of interest and soft terms of repayments extending over 40 to 50 years. The procedure by which such loans are re-lent to States at high rates of interest and made repayable within a shorter period of time is by no means of equitable arrangement.

SHRI S. KANDAPPAN (Mettur) : Usurious money-lenders.

SHRI RAJARAM : Again, it is necessary to relate pattern of repayment to the purposes for which the loans are used. For instance, if the loan is used to build up infra-structure in the State, it is hardly realistic to insist on repayment within a short period. So, it is a necessary and a must to the Finance Minister to appoint a Federal Debts Commission to look into the entire question with a view to rationalise the pattern of lendings and of repayments.

The draft Fourth Plan of Tamil Nadu stands at Rs. 624 crores. When the Fourth Plan was first taken up for 1966-71, Tamil Nadu had an approved outlay of Rs. 564 crores. In March-April, 1969, Tamil Nadu was informed of a lower outlay of Rs. 502 crores. This was not accepted by the Government of Tamil Nadu. In March, 1970, the Planning Commission had informed Tamil Nadu that the size of their Fourth Plan is fixed at Rs. 519 crores. This was also not accepted by the Tamil Nadu Government. Our State believes that its Five Year Plan should be fixed at a minimum level of Rs. 575 crores. The Central assistance to this State for the Fourth Plan has been summarily reduced from Rs. 150 crores, offered for the earlier Fourth Plan, to Rs. 202 crores now indicated for the new Fourth Plan. With progress of time, the demands have increased and in this context the reduction of

[Shri Raja Ram]

Central assistance from Rs. 250 crores to Rs. 202 crores is patently unfair.

Mr. Deputy-Speaker, Sir, Tamil Nadu has been asking for a project called Sethusamudram project. This is one of the Central sector projects which has been under consideration for quite a long time and which is anxiously awaited by the people of Tamilnad. The viability of this project has been fully established and the connected papers have been pending with the Government of India. Now the ships that reach Tuticorin Harbour have to come round Ceylon. The transportation charges also increase because of this circuitous route with the result the tonnage and price of salt, cement and coal exported from Tuticorin are adversely affected. In order to increase the income of Tuticorin Harbour to avoid inordinate delay and also to give a boost to the economy of the State, the work on Sethusamudram Project should be started immediately.

The Prime Minister has announced the sanction of the Salem steel plant. This plant will utilise the local iron ore with Neyveli lignite. So a second mine-cut at Neyveli is a must.

In the budget an amount of Rs. 175 crores has been allocated for additional assistance to some States who are in financial difficulties. It has also been indirectly indicated that this assistance will be given only to nine States. Tamil Nadu has already suffered a reduction in central assistance for the Fourth Plan from Rs. 250 crores to Rs. 202 crores as a result of the Planning Commission's formula. Added to this is the unfavourable award of the Fifth Finance Commission which has also reduced Tamil Nadu's share in the national pool of shareable resources. In particular the Finance Commission has ignored the impact of the award of the Pay Commission which the Tamil Nadu Government has now appointed. If the Government of Tamil Nadu had appointed this Pay Commission before the Fifth Finance Commission gave its award, the gap to be taken into account by the Finance Commission would have been higher by nearly Rs. 60 to 80 crores. Thus, the Government of Tamil Nadu have been deprived of legitimate redres-

sal both through the application of the Planning Commission's formula and the Finance Commission's award. Now again in the additional central assistance of Rs. 175 crores for 1970-71, Tamil Nadu have been denied of their legitimate share. So I am requesting the Finance Minister to consider at least to the extent to which Pay Commission's award would make inroads into the States' resources, the Central Government should provide for assistance from out of this amount.

Sir, a sum of Rs. 25 crores have been provided for creating job opportunities in the drought affected areas and also to improve the problem of unemployment in general, i. e. Rs. 100 crores for the entire plan period. Tamil Nadu must be given a due share in this.

The Leader of the DMK Party and Chief Minister of Tamil Nadu, Kalaignar Karunanidhi has raised this issue in the National Development Council meeting. This is what he said :

"When I look at the paper placed before this meeting I think that adequate ways and means have not been found out to eradicate unemployment. But when we see the Central Budget a sum of Rs. 25 crores has been provided for creating job opportunities in the drought affected areas and also to improve the problems of unemployment in general. The problem of unemployment is not just confined to drought affected areas. Unemployment is a widespread and serious problem among the educated and the common people. For this big and frightening problem, the allocation of a small sum of Rs. 25 crores is just like offering sugar candy to an elephant which is in the throes of hunger."

It is a great disappointment that a substantial amount has not been allocated in the Five Year Plan for the solution of this unemployment problem. If schemes like road construction, construction of houses, schools, hospitals, bridges and dams are undertaken, it will go some way to remove unemployment among the educated as also among the common people.

In our State in the districts of Ramanathapuram, Coimbatore, Tirunelveli and Madurai, there are many chronically drought affected pockets. I am shocked to find that there is no idea of allocating any amount out of this sum for increasing employment opportunities in these areas.

We cannot and will not accept that there would be no share for Tamil Nadu in the allocation of Rs. 100 crores to be made in the coming four years for drought relief works. I want to frankly state here that this decision will be subject to severe criticism of the people of Tamil Nadu.

Thank you, Sir.

SHRIMATI SUSHILA ROHATGI (Bilhaar) : Originally I thought I would not speak on this item but since the Finance Bill includes any item under the sky and after hearing the previous speaker who waxed eloquent on Tamil Nadu, I thought I should also plead the case of Uttar Pradesh. I would like to say that there are many arguments which have been brought against U. P. I wish to say that the proportion of money and the revenue which have been given to U.P. are not at all commensurate with its population, its requirements and ambitions and desire of its people. (*Interruption*). We are extremely glad and proud that U. P. has produced all Prime Ministers and I hope future Prime Minister also will come from U. P. and the House will give its unanimous support in this. There is one point which I would like to emphasise and it is this, namely, the atomic power plant in U. P. The site at Narora was approved by the Planning Commission and the Atomic Energy Commission. If this atomic power station is established at Narora it will help the States of U. P. and Bihar which are progressive States. There was some talk recently that Punjab has been advocating this case and demanding that this project should come over to Punjab. Mr. Deputy Speaker, I think, you will agree that from the military and from the strategic point of view and also from the economic point of view, there is no reason why it should go to Punjab. The recommendation of the Atomic

Energy Commission should be accepted and Narora should be given the privilege of having an atomic power station.

About teachers I wish to say something. Teachers in U. P. especially the teachers of the lower strata who are teaching in the primary schools and even the higher secondary and at the university stage, are comparatively less-paid, than any teachers any where in the country. It is not a misnomer. But it is a disgraceful feature. It is the teachers who build up the future citizens of the country and the future generations. And when we see the turmoil and tension prevailing in the country today and the lawlessness that is there, it is the primary duty of every one who believes in democracy to consider as to how we can improve the status of the teachers whose task is more important than that of the parents, in bringing up future citizens of the country. I request that the hon. Finance Minister should take this point seriously and give as much as possible to the teachers of U. P. Of course, if she cannot give more, she should at least bring them on par with the teachers of the rest of the States. There is a lot of frustration in the student community in the country. What is happening in Naxalbari and other parts of the country? There is lot of frustration among the students. Because, when they come out of the colleges after 20 years, they do not find any job of a nature which they would like to have and that is why they get frustrated. Our education has only assisted us in bringing up an army of disgruntled and frustrated young men. It is the duty of the Government to see that utmost priority is given to this subject of Education so that maximum talent is utilised and their ambitions are met and their energies are harnessed to constructive channels. And, in this connection, I am prepared to go to the extent of saying that higher education should only be reserved for those who only have an inkling for that education. It cannot become compulsory or a matter of routine. Though a person may be poor he should not be deprived of his right to enter into the portals of the university only because he is poor. It should be the duty of the Government to help such persons achieve higher education.

श्री राम सेवक यादव (बाराबंकी) : आपने जो तर्क दिया, उससे हिन्दुस्तान में यही होगा क्योंकि इस देश की सामाजिक व्यवस्था के कारण, गरीबी के कारण लोग पीछे रहे हैं। वे अच्छे नम्बर नहीं पाते हैं क्योंकि वे यूनिवर्सिटी नहीं ज्वाइन कर सकते हैं।

श्रीमती सुशीला रोहतगी : आपकी शिकायत पब्लिक स्कूलों के बारे में है। उसका भी मैं उत्तर देने के लिए तैयार हूँ।

श्री राम सेवक यादव : ना ना। आपके देश में जो सामाजिक बीमारी है, उसकी ओर मैं ध्यान खींचना चाहता हूँ। जिनको अपोरचूनीटीज नहीं दी गई हैं हजारों वर्ष से, उनमें योग्यता कैसे आ सकती है (व्यवधान)

उपाध्यक्ष महोदय : आर्डर, आर्डर।

SHRIMATI SUSHILA ROHATGI: The hon. Member has suggested earlier on many occasions—I am not one of those who can agree with it—that the public schools should be abolished. (Interruptions) I think that every citizen of India must have the very best of education. Till we can give that, it is not fair to prevent that from getting by others. I would, at the same time, like to say that in order to get the best of students I would suggest that there should be parleys between the teachers and the parents and the Minister concerned and the Chief Ministers of States. This is a social problem as well as economic problem. So, I would appeal to the members belonging to all parties who believe in the fundamental rights enshrined in the Constitution to use the collective wisdom of finding a way of getting the boys upto our expectation so that we can harness the energy in a constructive way rather than in a destructive way.

There is one other factor also. That is about the villages in the rural areas. I refer to U. P. because I know very well about that area. If I compare the development of roads or irrigation systems of U. P. with other parts of the country like Maharashtra and the South,

the road communications in U. P. are very poor. Take Haryana. This State is giving electricity to all the villages whereas in U. P. there is hardly a village which has the electricity. I would request the hon. Minister to go and see all the villages of U. P. and then give special allocation to the rural electrification schemes, to the rural roads and communication schemes and also for providing water to the people of the villages. These are the facts which I would like to bring to the notice of the hon. Minister.

There are also charitable trusts. I come from Kanpur and I know that there are many such charitable trusts running there. Many of them are of course centres of vested interests. We should not allow them to function like that. At the same time there are some which are doing good work. So we should regulate these trusts. This is a matter of vital importance and I hope that Government would give serious attention to this matter. We should see that these trusts are not attacked in this manner. Some time back, the Prime Minister mentioned that there was a question of clubbing the income of the husband and wife which was under the consideration of Government. But I find in the Finance Bill that no such thing has found a place. The women of to-day are the mothers of tomorrow. And they add a substantial income to the house. Of course first we have to provide jobs to men. But, at the same time, the women should not be deprived of that opportunity. Some schemes should be brought forward for women so that they can take part voluntarily and can become a happy partner in the scheme and take part in a small way. This is my suggestion and I hope the Prime Minister would kindly elicit public opinion in the matter as it has a lot of implications. I hope she will do before bringing forward any measure in that regard.

In U. P. there is a biscuit industry. The exemptions given to it have only partially helped this industry. Only 8% of the people in the industry gets the benefit of exemption and the other 92% does not get it. Some people have represented in this regard. I hope attention will be paid to their representation and the

Government will give them the same exemption in excise duty as is given to the aerated water industry.

Before I sit down, I consider it my duty as a mother and as a sister to appeal to all members of the House to find ways by which we can elevate the standards of our parliamentary democracy in our functioning in this House so that we strengthen the faith of the people all over the country in this democracy. We should see how we can act better. When our own MPs who represent 10 lakhs of people each hurl abuses or behave like that, I would appeal to them with folded hands to see if we cannot behave better. Whatever our differences, we must agree on one point, that we must behave in a manner which adds to the dignity and decorum of the House.

MR. DEPUTY SPEAKER : I would like to refer to the allotment of time to the different stages of discussion of the Bill. Originally it was agreed that 10 hours should be allotted for general discussion. Subsequently some members thought otherwise and it was changed. Again there has been some rethinking and a request has been made that the allotment should be in the following order : 10 hours for general discussion, 4 hours for clause-by-clause consideration and 2 hours for third reading, if you agree, we can follow this.

SOME HON. MEMBERS : Yes.

THE MINISTER OF PARLIAMENTARY AFFAIRS, AND SHIPPING AND TRANSPORT (SHRI RAGHU RAMAIAH) : It is also agreed that there would be no lunch hour adjournment tomorrow and the day after.

MR. DEPUTY SPEAKER : Yes. This would provide members with a fuller opportunity of discussion. I would also say that we conclude this discussion and every thing related to this Bill by 6.30 p.m. on Wednesday.

SHRI N. DANDEKER : I would like to get back to the discussion, so to speak, of the economics of the Finance Bill. I am glad the Prime Minister, when moving the Bill for consideration—I am reading from the synopsis—

really brought the thing back to the main principle which is this :

“The central objective of the budget proposals have been widely appreciated both in this House and outside”.—
Of course, that is her opinion.—

“There was little reason, therefore, to disturb the general structure of the fiscal proposals in the Bill. The Bill gives concrete shape to the task of reconciling the need for augmented revenues for development purposes with that of using the fiscal devices for furthering distributive justice”.

Then she went on to refer to some concessions that had been made ; but in all this she did not attempt any justification of the proposals contained in the Finance Bill.

Now, Sir, I would like, in this connection, really to put the thing back where the Prime Minister had put it, not in her remarks for reconsideration, but in the budget speech she made where she said this :

“Before I proceed to delineate the broad features of our present economic situation, I should like to spell out briefly the ingredients of the Government's approach. It is generally accepted that social, economic and political stability is not possible without the “growth of productive forces and the augmentation of national wealth, also that such growth and increase in wealth cannot be sustained without due regard to the welfare of the weaker sections of the community.”

This is a proposition I entirely accept, including the order in which it has been stated, namely, that first we must concentrate our main attention almost wholly upon growth, but while doing so, we should not lose sight of looking after the welfare, particularly of the weaker sections of our community all over the country. That, as I said, is a proposition I accept and it is from that kind of angle of approach that I would be looking at the fiscal provisions, particularly the economic consequences of the provisions in the Bill.

[Shri N. Dandeker]

The Finance Bill and the Budget proposals taken together contain four sets of taxation proposals. There are, first of all, certain direct taxation proposals concerning the corporate sector. Then, there are direct taxation proposals concerning individuals and firms and Hindu families and associations of individuals. Thirdly, there is the formidable list of *visible* indirect taxes in the shape of customs duties, excise duties, additional customs duties, special customs duties, regulatory customs duties and a corresponding number of excise duties. Finally, there is one more thing, not in the Finance Bill but in the Budget, *i. e.*, the *invisible* indirect taxation. In case people begin to wonder what this is, I will say at this stage—I shall develop the point further later on—that I refer to deficit financing which is a well-understood form of invisible indirect taxation of the community.

Then there are, in the Finance Bill, a number of sweeping changes in the taxation laws. I want to take up at this stage only the taxation proposals and the indirect taxation proposals and to examine the consequences of these on the economy from the stand point with which I began, and with which the Prime Minister began her speech on the Budget, namely, what effect they will have on production; and secondly what the fiscal proposals in terms of expectations for the weaker sections of the community by way of relief as far as they can foresee and as far as their real needs are concerned.

First of all, then, about corporate taxation. It is true that soon after the Finance Bill was introduced, the stock markets went up pretty high and every body began to think this was a wonderful Budget, a wonderful Finance Bill. But now it is being realised that the reason why the stock markets went up was that they were expecting that the corporate sector would be kicked good and hard in the pants; but it was not so kicked. And, therefore, the relief was so great that the markets shot up. But the reaction has already set in. Those who care to read the financial news in the various general newspapers as well as in the financial papers

themselves, will have realised how very much, over the last three or four weeks, the markets have been steadily sagging. They have already got back to the position where they were before the Budget; and I fear that they will go down lower still.

Why is this? What it is in the Budget, in the Finance Bill, that is directly or indirectly causing the corporate sector a good deal of concern. Let me list some of these matters. The disallowance of entertainment expenses and of guest house expenditure virtually means enhancing the rates of taxation even for the honest companies. I am not denying that a number of concerns over-indulged in entertainment expenditure, but every item of expenditure legitimately incurred that is disallowed has the effect, in fact, of increasing the rate of taxation. And the rates of company taxation in this country are already the highest in the world, barring one or two insignificant exceptions.

There is one Government apologist who has written a pamphlet, inquiring, in effect, *Is India really the heaviest taxed Country in the World?* He has attempted by taking, in a wishful manner, all the various reliefs into account, to establish that we have not by any means the most heavily taxed corporate sector in the world.

AN HON. MEMBER: Who is that wiseacre?

SHRI N. DANDEKER: I will not name him. He happens to be a Member of Parliament.

He has forgotten that from this assessment year the development rebate even for priority industries will be down to 20 per cent. He has forgotten that certain reliefs by way of tax credits have gone and are going. From Section 280Z onwards there is a series of sections giving investment allowance, extra taxation allowance for companies whose taxation goes beyond certain limits, allowance by way of tax credits in respect of extra production of excisable goods, etc. Two of them are going this year and one will go next year. The

development rebate has already been reduced. The result is, whether you take it on the gross basis or on the net taxation basis, if you compare the rates of taxation of the corporate enterprises in this country, on a "like with like" basis, with any other country, with any of the developing countries, developed countries or under-developed countries, you will find that we have about the highest taxed corporate sector in the world.

Now, it is not as if the other countries do not have these various allowances. I had an occasion last year, when I was in England, to study what is called "investment grants", grants in connection with investment in the establishment of new industrial enterprises, like the development rebate (which is another form of investment grant) in this country. It is astonishing, it is really astonishing to see the extent to which some of the governments of even the developed countries go in the matter of developing new industries, so as to get them to a position of competitive competence with reference to either the European Common Market or the American market or the export market or the internal market, whatever market happens to be relevant. Therefore, anyone who tells me that we are loaded with various types of reliefs is not talking knowledgeably.

Now, Sir, about personal taxation in terms of direct taxation. If one were to briefly summarise the proposals in the Finance Bill in respect of individuals, families, firms, associations, personal taxation and so on, one can say this: the marginal rate of income-tax has been savagely raised. It has been raised to a point—I will presently give certain startling examples—at which beyond a certain limit, in order to earn 6½, you have to earn a hundred, so that you may pay Rs. 93½ to the Government and have the enjoyment of keeping the remaining Rs. 6½. This is one feature.

Another feature of the Finance Bill is raising both the minimum and the maximum rate of gift-tax. I should have thought that one of the ways of bringing about the distribution of wealth, of fighting concentration of wealth, is to encourage people to give away, to make

gifts, whether to charitable institutions or un-charitable institutions, that is to say, institutions to which the Prime Minister will no longer allow charitable relief; whether it is institutional gift, personal gift, individual gift, any kind of gift—let the people give away their property. I should have thought that one way of getting rid of the concentration of wealth was to say, "We will give you something for re-distributing your wealth. We will not tax you if you gift your wealth away."

In the matter of wealth-tax there is a double-barrel attack. There is not only a raising of the minimum basic rate of wealth-tax and also the maximum marginal rate of wealth-tax; but there has been imposed now a most murderous rate of additional wealth-tax on urban property to which I shall come presently as regards its economic consequences.

What I wish to state is this. In so far as personal taxation is concerned, I have yet to come across,—I have been in this House since 1964, and I have still to recollect a time when in so far as personal taxation is concerned the attack was ever so savage, so merciless as in this particular Finance Bill.

Let us just examine the consequences, the economic consequences on savings, investment and capital formation. Economic growth does not come entirely or merely from savings. It is savings that eventually embodies itself in investment; and not just investment in the sense that I buy some shares. That may be investment for some people, but that is not an investment from our point of view. It must be investment of a kind that leads to capital formation. So, there are three steps involved in the production process from the capital point of view: there has got to be saving; there has got to be investment; and there has got to be capital formation. The more you look at this question of savings in the hands of the Government, you find you have no savings. And if you do have some savings in the hands of Government, as a result of enforcing and collecting enormously heavy taxation which is income in the hands of Government, the investment they make is of a peculiar kind; and even if there is investment in some sort of

[Shri N. Dandekar]

capital formation, what follows from it is a pretty poor, performance. Every conceivable measure of profitable investment, I happen to have the advantage of being supposed to be an expert on finance and I advise people concerning the economic feasibility, profitability, this, that and the other, on projects,—examined by any ratio, whether capital/output ratio, or capital/profit ratio, or capital/cost of production ratio, or capital/employment ratio,—this is one ratio that is wonderful—the largest number of utterly uselessly employed for every Rs. 1,000/- of capital investment : but, otherwise, by any ratio of profitability, economic feasibility, economic worthwhileness, in almost all cases the public sector investment is wrong and utterly uneconomic.

On the other hand, with all this heavy burden of direct taxation, what is going to happen to private savings, private investment and private capital formation? I know the Prime Minister will turn round and say "look at the relief of Rs. 3,000 that would be free of tax in terms of income from various types of investment". It is true it is there. But what you give with one hand you take away by the other, with the result that there is not much left and the net incremental availability by way of investment is little. I will tell you why. There is, on the one hand, taking away by direct taxation. There is, on the other hand, taking away by indirect taxation. There is a further taking away of the value of one's residual income by way of rising prices on account of inflation. There is not much left by way of what people can do in terms of net savings for the purpose of investment.

There is however one passage in the Prime Minister's budget speech where she says, in so far as the agricultural people are concerned, one has to find newer methods of stimulating their money flow into the investment market, and that is precisely where the equity tax credit certificates came in. If only people begin going into the rural areas and start selling equity shares of new flotations and are able to offer these tax credit certificates that used to exist, which I am told are being abolished this year, *i. e.*, tax credit certificates on new investments and new equities, there might

be some possibility of really genuine large flow of savings coming into investments. That is at one end, because of the tremendous amount of additional inflow of money into the agricultural sector as a result of the continued bumper harvest and so on during the last two or three years. At the other end of the spectrum, there are these "criminal houses", twenty of them, which were responsible for a tremendous amount of capital formation. These houses which were expanding industries so rapidly, which were regarded by most people as making a tremendous contribution to the economy and economic growth of this country, to personal savings, to cooperative savings, to investment, to capital formation,—now suddenly, because of the decision of some committee or something else, these twenty groups—not twenty individual houses but twenty groups of industrial houses—have been dubbed as criminal concerns. They will not be allowed to diversify, they will not be allowed to expand, they will not be allowed to grow, they will be allowed to operate only what are called "core" industries consisting of this, that and the other at the pleasure and will of the government.

In addition to these 20 criminal industrial groups or houses, there is also a large number of individual untouchable industrial concerns that may have assets of over Rs. 5 crores, possibly over one hundred of them, that may also have foreign investment. Now the Government have been going about begging for foreign investment, crawling on their knees, to one country after another, to Germany and many other countries, inviting delegations from there in order to encourage foreign investment. And now what are we saying to these concerns in which there is substantial foreign investment? Sir, we tell them that from now on they are untouchables. They will not get licence for expansion, they will not get licence for development. What on earth are they to remain here for? What would happen if they start disinvestment on a large scale? I am sure the Prime Minister and Finance Minister know the consequences, they know what would happen if these people undertake disinvestment on a large scale. I could go on speaking a good deal more about this point, but I think

I have made the point that I wished to make.

I would now like to devote a few minutes to this question of visible indirect taxation; the whole series of new excise duties, new customs duties, of additional excise duties in place of sales tax, special duties of customs, special duties of excise; also regulatory duties of customs and regulatory duties of excises, which is a plain fraud—I say it is a fraud and I have been saying so for the last five years. What are these regulatory duties of customs for? For regulating, it seems, the import of commodities, with reference to requirement. I thought we had enough equipments in the hands of the Government by way of import licence control, foreign exchange control, every kind of control to prevent excessive importation. But, in order to get money, to squeeze it in some fashion or other, they have got to have a device so call it “regulatory duties” of customs and “regulatory duties” of excise, these latter being intended to inhibit consumption. How does one inhibit consumption except by making the prices rise? But when you say these excises are going to make the prices rise, the Prime Minister, the Minister of State, the Economic Advisers in the Ministry of Finance, the Secretaries, everybody says: Oh, No! No! there would be no rise in prices as a result of these excise duties. What are you talking about? We are talking about inhibiting consumption by raising prices as a result of imposing excise duties and they say “no, no, there will be none”. They talk hot and cold in the same breath. I will not go into any particular excise duty now. The proper occasion for that would be clause by clause consideration. But I would like to re-emphasise the effect of these taxes on wholesale prices, on retail prices, on saving and investment.

16 hrs.

About invisible indirect taxation by way of deficit financing the budget shows it will be Rs. 225 crores. It is instructive to see the extent of deficit financing that has been going on for the last 10 years,—this deliberate injection of poison into the economic system. Last year it was supposed to be Rs. 230 crores but it is going to be Rs. 290 crores.

This year it is supposed to be Rs. 225 crores. But when I examine the estimates of revenues it is perfectly clear to me that the Government have now started over-estimating the revenues. I have been comparing the revenues of the last ten years,—each year, inclusive of new taxation, compared with the earlier year—and I find that the average increase is around Rs. 200 to Rs. 250 crores; and now it is for the first time that in the 1970-71 budget estimates the increase in revenue is—inclusive of the Rs. 170 crores of additional taxation—Rs. 405 crores. I know it is wrong. I know it will not be realised. This over-estimating is deliberately done in order to minimise the extent of deficit financing. This estimate will be wrong to the order of Rs. 100 crores and the deficit financing will not stop at Rs. 225 crores but it will be Rs. 325 crores.

But it will not stop there. What is the real meaning of ‘deficit financing’? Deficit financing is what Government admittedly says is deficit financing, *plus* the amount by which cash balance is run down, *plus* the subscription to the Government’s public loans by the banking system and in particular the Reserve Bank when you see the figures of the extent of contribution to public loans by the banking system including the Reserve Bank in the past you will be surprised to know, over ten years the Rs. average has been 124.7 crores. That is to say the subscription to public loans by the banking system and the Reserve Bank of India, I estimate, in the financial year for which we are legislating will be Rs. 125 crores. So, the real extent of deficit financing will be Rs. 450 crores. And with this Rs. 450 crores injected into the economy what is going to happen to cost of living; what is going to happen to prices generally; what is going to happen to wages and production? What is going to happen to the wage earners who are constantly struggling and trying to keep pace with the rising cost of living. The employers tell me, —which is true,—that today the worker has got habituated to a position where he is thinking more and more of wages and less and less of production. Why are the Central & State Government employees obsessed with pay scales and dearness allowances, etc.? We are having debate after debate in this House about the

[Shri N. Dandekar]

Government servant's salaries and the inadequacy of these salaries. It is because of this poison of deficit financing that goes on and on and on at an increasing tempo. These poor workers have no time to think of production and productivity; and they get the bad name that they want more and more for doing less and less. You cannot blame them for asking more and more. I do not blame them, because it is on account of the situation that is continually enforced upon them.

I would like to conclude by referring to one more factor. What is the effect of all this on public morality? What is the moral hazard? In insurance language, what does moral hazard mean? It means one thing: there is an incentive for the fellow whose house is insured to burn it, for a man whose car is insured to burn it or to get it smashed and claim the money. He will take the risk if he would be better off that way. Similarly, there is going to be increasingly a good deal of built-in corruption in the whole economy beginning at the ministerial level.

Let me give some figures that I have been working out. A month ago I asked the Minister of State for Finance, Shri Sethi, in a letter that I wrote to him, if I could have figures about the salary and all allowances under various categories of certain Cabinet Ministers. I have not yet received a reply. Meanwhile, I have been compelled to undertake research out of the questions and answers and tabled papers over the last three years up to April this year and this is what I get.

Converting the salary which is taxable and which is the only thing taxable to the non-taxable base, i. e., after deducting tax payable and taking the aggregate money value of the net salary, the sumptuary allowance, rent of bungalow, furniture, appliances, the pay of mali, chowkidar and sweeper, the maintenance, repair and decoration of bungalow, motor car expenditure for personal use—being an income-tax man myself I know what I am talking about; any income-tax man will tell you that ordinarily when there is a mixture of a thing

for business use and for private use they usually disallow one-fifth for personal use and I have, therefore, taken one-fifth of the expenditure on motor car, travelling, telephone and so on,—the total net emoluments come to Rs. 70,924 per annum. I will publish the details if that is required. You would be surprised that it comes to only Rs. 70,924 net, after taxes, per annum.

Then I looked at the personal taxation rates that the Prime Minister has evolved for the year 1971-72 based on the income for 1970-71, that is, on the income of this year,—I am talking of this year's income in relation to tax next year,—and at those rates I get the gross income value of all this at Rs. 4,48,000. That is what Cabinet Ministers are paid. If they were paid wholly in money and if they were told to pay for rental, malis, gardens flowers, furniture and every thing, and their taxes, I or anybody else has to pay with no concessional rate of any kind, they would need, for that same net income, Rs. 4,48,000/- by way of gross taxable income.

SHRI MADHU LIMAYE (Monghyr) : A miserable under-estimate.

SHRI N. DANDEKER : I know, it is an under-estimate; it is deliberately so because I do not want anyone to accuse me of exaggerating. But, indisputably, Rs. 70,924 net after tax means Rs. 4,48,000 gross annually.

I am quite certain this House would be willing to vote an annual salary of Rs. 2 lakhs for those ministers; but they must pay for everything as also the taxes on the salary of Rs. 2 lakhs. Nobody would grudge it because I know that the result will be good for the morals of this country apart from anything else.

That is not the only point at which morality is at stake, namely, at the salary level of ministers. I am horrified at what I see these days in the public services. It is less than 20 years since I left the public service. There are still wonderful honest and hard-working men in the public services; but the morale of the services is crumbling and the proportion of dishonest men is increasing. I am not surprised that in the various amendments that have been put in to the Finance Bill, one

amendment says that if an income-tax officer recklessly increases anybody's income or recklessly disallows any allowances which ought to be allowed, he had better go to jail.

Sir, if you have an income already of Rs. 2 lakhs, do you know the price of earning another Rs. 6,500? You must earn Rs. 1 lakh, pay Rs. 93,500 to Government and get Rs. 6,500. That is the price of making Rs. 6,500. Therefore it is better to take Rs. 10,000 under the counter and be done with it—no responsibilities, no accountability, no taxes, nothing. That is what many professional men and businessmen will be tempted to do.

Shri Palkhiwala said that among the things for which the bell will now toll are the morals which will go down the drain. This is the way he put it :—

“The heaviest invisible or social cost of this year's budget will be that the bell will surely toll for the death of public morality.”

Sir, I have already spoken about the deteriorating consequences which it has upon the workers, particularly the salary earners and the organised workers. There is a moral aspect of this. We talk about growing unemployment. A good deal of employment could materialise if the wage structure were not so inelastic for new concerns, or for those embarking on new developments and so on. I know how many industrial projects have become non-viable because they had to pay the wages which the workers are demanding. And yet I do not blame the workers for demanding those wages because of the high cost of living, on the one hand, and the wage packet that they get, on the other, which is utterly inadequate. By the time they have got it, it is worth less than the time during which they have earned it.

Finally, Sir, apart from the public sector and the private sector, there is now developing a “parallel sector”, a very-private-public-sector, exceedingly private, and everybody knows it exists. Some call it black-market; some call it transactions outside the accounts books. All sorts of phrases are used. Sir, I

ask you : We are not all of us saints ; I am not a saint and I do not think many of us here are saints. But certainly a point comes at which you have to face all this. If I am already earning so much, I can earn this much more either under the counter or I have to earn 16 times that much for the government in order to earn that net amount. You cannot go on straining people's honesty in that sort of a fashion and then talk about national duty, patriotism, this and that.

I conclude by giving a brief summary. I endorse the Prime Minister's criteria that the whole thing must be geared to production because, without increasing production, growth is impossible and, at the same time, growth for growth sake is also meaningless. We must have some regard and consideration for the downtrodden, for the weaker section, for the poor section, for the unemployed people and so on. But my submission is, this Budget and this Finance Bill is not going on those lines. This Budget is going on the opposite line and the consequences of this Finance Bill and the consequences of this deficit financing, all this in terms of economic consequences, will spell near-disaster for the country.

श्री चि० शैलम (बालाघाट) : उपाध्यक्ष महोदय, प्रधान मन्त्री जी ने गरीबों के उपयोग में आने वाली चीजों पर जो छूट दी है, उसके लिए मैं उन्हें धन्यवाद देता हूँ। यह ठीक है कि भारत में जो 70 प्रतिशत किसान लोग हैं, उनकी तरक्की हुई है, लेकिन उनको कृषि के काम में बढ़ावा देने के लिए कुछ और भी रियायतें देना योग्य था और योग्य है। उर्वरक, बीज, नहर की सिंचाई और खेती के औजार आदि उनके लिए जरूरी चीजें हैं और उनके बारे में किसानों को रियायत देना योग्य है। छोटे ट्रैक्टर तैयार करने के लिए कोई योजना कार्यान्वित की जानी चाहिए, ताकि पंद्रह, बीस एकड़ के साधारण किसान उनको खरीद सकें। अगर किसानों की उन्नति ज्यादा हुई और उन्होंने उत्पादन और भी ज्यादा बढ़ाया, तो हमको बाहर से कोई अन्न नहीं मंगाना पड़ेगा।

[श्री चि० गौतम]

वैसे हमने काफी तरक्की की है। हम दस करोड़ टन अनाज के लक्ष्य तक पहुँच गये हैं, परन्तु इस देश की आबादी की दृष्टि से यह पर्याप्त नहीं है। यह ठीक है कि कुछ लोग तरक्की कर रहे हैं, परन्तु छोटा किसान न तरक्की कर सकता है और न उसका ज्यादा फायदा उठा सकता है। उर्वरकों के समान जो चीजें उसके लिए जरूरी हैं, उसको वे भी प्राप्त नहीं हो सकती हैं, क्योंकि उसके पास पैसा नहीं होता है। इसलिए छोटे किसानों को उर्वरकों के समान जरूरी चीजें समय पर दी जायें, जिससे वे अपनी फसल को बढ़ा सकेंगे। और उनसे रुपया किस्तों में वसूल किया जाये; यह मैं सुझाव देता हूँ ताकि छोटे किसान भी उर्वरक ले सकें। बड़े किसानों को तो सभी किस्म की सुविधाएँ हैं। उनके पास बड़े बैल होते हैं, ट्रैक्टर होते हैं, परन्तु छोटे किसानों के पास उनकी बैल-जोड़ी भी बहुत छोटी होती है। बड़े किसान की बड़ा बैल जोड़ी और छोटे किसान की छोटी बैल-जोड़ी से जुताई में जो फर्क पड़ता है उससे उत्पादन में भी फर्क पड़ जाता है। इसलिए छोटे किसानों की ओर खास तौर से ध्यान करना जरूरी है। यह बात भी साथ ही साथ जरूरी हो जाती है कि किसान उन्नति तो करता है परन्तु कभी-कभी उसमें कानूनी कठिनाइयाँ भी आती हैं। जैसे मेरे स्टेट मध्य प्रदेश में सीजनल इरीगेटेड एरिया एक किसान के पास 50 एकड़ तक होता है और पेरिनियल इरीगेटेड एरिया 25 एकड़ रहता है। तो जिसके पास आज 50 एकड़ सीजनल इरीगेटेड एरिया है वह अगर उसको पेरिनियल बनाना चाहता है, बारह-माही सिंचित बनाना चाहता है तो एकदम उसकी पचास एकड़ से 25 एकड़ जमीन हो जायेगी। बाकी 25 एकड़ सरकार को दे दी जायेगी। इससे होता क्या है कि पचास एकड़ वाला किसान जिसके पास सीजनल

इरीगेटेड जमीन है वह पेरिनियल इरीगेटेड करना चाहता है तो एकदम आधा रकबा हो जाने से उसका जो उन्नति करने का एन्क्रेजमेंट था वह एकदम कम हो जाता है। इसलिए यह जो कानूनी कठिनाइयाँ हैं उनको भी दूर करना उचित दिखता है।

ऐसे ही खेती के लिए हमको बीज बहुत ज्यादा कीमत पर मिलता है। बड़े किसान तो खरीद सकते हैं। छोटे किसान अच्छा बीज नहीं खरीद सकते। इस ओर भी ध्यान करना जरूरी है।

आज अनएम्प्लायमेंट जो है, पहले हमारे गांवों में बेरोजगारी बहुत कम थी। हर एक छोटा बच्चा भी हुआ तो वह भी खेती में लग जाता था। पढ़ाई बहुत अच्छी बात है। शिक्षा भी बहुत अच्छी बात है। परन्तु आज क्या हो रहा है कि लड़का मैट्रिक या इंटर हुआ तो खेती की तरफ बिलकुल ध्यान नहीं करता। खेती में बिलकुल हाथ नहीं डालता। वह मां-बाप को उसमें कोई मदद नहीं करता। हम उसको नौकरी में लगा नहीं सकते। कोई भी जो बा० ए० हुआ, एम० ए० हुआ, कोई भी डिग्री जिसने प्राप्त कर ली हो, वह स्वावलम्बी नहीं होता। इस तरह से हमारी जो शिक्षा प्रणाली है उसको भी दुस्त करना जरूरी है जिससे कि हमारा बालक स्वावलम्बी बन सके। आज आप देखेंगे कि इंजीनियर्स सैकड़ों की तादाद में खाली पड़े हुए हैं। एक एम० बी० बी० ए० डाक्टर तो कहीं भी अपना प्राइवेट अस्पताल खोल लेता है, गांवों में भी जाने लगा है। इसी तरह से जो एग्रीकल्चर के तथा अन्य डिग्री होल्डर्स हैं, बहुत से आज अन-एम्प्लायड हैं। मैं यह सुझाव रखता हूँ कि इंजीनियर लोग अगर बीस या पच्चीस गांवों के बीच केन्द्रीय स्थान में अपनी एक समिति बना लें या अकेला अपनी कोई दुकान लगा

लें तो जो खेती किसानों के लिए औजारों की जरूरत है, या उनको दुस्त करने की जरूरत पड़ती रहती है, वह जरूरत पूरी हो सकती है। लेकिन हमारे इंजीनियर लोग चाहते हैं वे सब एकदम आफिसर बन जायें। अगर वह ऐसा काम करें तो उनको उससे एम्प्लायमेंट भी मिल जायगा और किसानों को भी जो जरूरत पड़ जाती है, उसकी पूर्ति भी हो जाय क्योंकि ट्रैक्टर वगैरह में अक्सर गड़बड़ हो जाती है तो उसका शीघ्र सुधार नहीं हो पाता है। उसको कहीं केन्द्रीय स्थान में ले जायें तब उसकी मरम्मत हो सकती है लेकिन उससे उनका काम कुछ समय के लिये ठप्प हो जायगा। इसलिए अगर हमारे इंजीनियर लोग दस बीस पच्चीस गांवों के बीच में किसी केन्द्रीय स्थान पर अपनी दूकान लगा लें तो उनको तो फायदा होगा ही, किसानों को भी फायदा होगा और उनके जा काम ठप्प हो जाते हैं वह भी नहीं होंगे।

जियोलोजिस्ट्स के बारे में भी मैं कुछ कहना चाहता हूं। आज हमारे यहां काफी संख्या में जियोलोजिस्ट्स पड़े हुए हैं, नौकरी उनको मिल नहीं रहा है, जबकि करोड़ों टन धातु हमारे देश में पड़ा हुआ है। मेरी अपनी स्टेट में, मेरे अपने जिले में करोड़ों टन मैंगनीज पड़ा हुआ है, लेकिन उसके एक्सप्लायमेंटेशन कानया काम बिलकुल बन्द है। हम चाहते हैं कि पब्लिक सैक्टर इस काम को करे—यह बहुत अच्छी बात है, वे इस काम को करें, लेकिन जहां पब्लिक सैक्टर काम नहीं करते हैं, वहां हम प्राइवेट सैक्टर से इस काम को क्यों नहीं लेते हैं? जहां पब्लिक सैक्टर में इस काम को करने की सामर्थ्य नहीं है, वहां यदि प्राइवेट सैक्टर वाले करना चाहते हैं तो उनको दिया जावे। प्राइवेट सैक्टर का काम इस क्षेत्र में ठप्प पड़ा हुआ है, मैं चाहता हूं कि उनको बढ़ावा दिया जाय। मैंगनीज का व्यापार आज बिलकुल बन्द है, यह ठीक है कि मिनिस्टर

साहब ने प्रयत्न करके अभी हाल में 3 लाख टन मैंगनीज का एक सौदा किया है, परन्तु यह सौदा बहुत छोटा है, फिर भी थोड़ा बहुत फायदा इससे जरूर होगा, लेकिन बहुत कम फायदा होने वाला है। इसलिये मैं चाहता हूं कि जहां पब्लिक सैक्टर इस काम को करे, वहां तो उनको करने दिया जाय, लेकिन जहां नहीं करे, वहां प्राइवेट सैक्टर को इस काम को करने दिया जाय। जब प्राइवेट सैक्टर इस काम को करता था, उससे गवर्नमेंट को काफी फायदा होता था, रायल्टी मिलती थी, सेल्ज-टैक्स मिलता था, इन्कम टैक्स मिलता था, रेलवे फ्रंट मिलता था, कई तरह से आमदनी होती थी, लेकिन आज वह सब बन्द है। इसलिये पब्लिक सैक्टर के लिये उस एरिये को रोके रखना ठीक नहीं है, जहां वह काम नहीं कर सकते हैं, वहां प्राइवेट सैक्टर वालों को करने दिया जाय।

मैं जियोलोजिस्ट्स के बारे में कह रहा था—बहुत से जियोलोजिस्ट्स पड़े हुए हैं, जिन्होंने डिग्रियां ली हैं, लेकिन उनको काम नहीं मिल रहा है, इनकी समितियां बनाई जायें, सरकार इनको कुछ मदद दे और खनिज के काम में इनको लगा दिया जाय। यदि ऐसी व्यवस्था हो जाय तो मैं समझता हूं कि इनको काम भी मिल जायेगा और सरकार को भी आमदनी होने लगेगी।

जैसा मैंने अभी अर्ज किया था जिन लोगों ने मैट्रिक या अन्य परीक्षाओं पास कर ली हैं वे खेती का काम नहीं करना चाहते हैं, नौकरियां उनको मिल नहीं रही हैं—इन लोगों के लिये भी हमको कोई रास्ता निकालना पड़ेगा। वैसे मेरा अपना अनुभव है—सैकण्ड डिवीजन में एम० ए० पास लोगों की नौकरी के लिये मैंने कई अफसरों को लिखा, कई कम्पनीज को लिखा, लेकिन कर्क की पोस्ट भी उनको कहीं नहीं मिली। उसके बाद मैंने चपरासी

[श्री वि० गौतम]

की पोस्ट के लिये लिखा तो वह भी नहीं मिली, सब लोग कहते हैं कि तुम तो एम० ए० पास हो, तुम को चपरासी कैसे रखें—यह समस्या हमारे सामने बड़ी तीव्रता से फैलती जा रही है, इसको दूर करना बहुत जरूरी है।

बहुत से एग्रीकल्चर में बी० ए० सी० और एम० ए० सी० भी मारे मारे फिर रहे हैं, इनके लिये भी हमको कोई रास्ता निकालना होगा। मेरा सुझाव है कि इन लोगों को कुछ पड़ती-जमीन दे दी जाय। हमारे देश में पड़ती-जमीन की कमी नहीं है, इसलिये पड़ती या जोत की जो भी जमीन उपलब्ध हो, वह उनको दे दी जाये, जहाँ वे अपने नये नये तरीके उपयोग में लायें, एक तरह से फार्म खोलें और उस ज्ञान को वे दूसरे किसानों को भी दें। सरकार इस काम में उनकी मदद करे। इससे उनको एम्प्लायमेंट मिलेगा और लोगों को भी फायदा होगा, किसानों को खेती की नई-नई पद्धतियाँ मालूम हो सकेंगी। आज ऐसे बहुत से साधन हैं, जिनका खेती में उपयोग करने से हमारी पैदावार बढ़ सकती है, किसानों को लाभ पहुंच सकता है। जैसे आबादी का पानी, जंगल का पानी, बड़ा रसायनिक होता है, यदि इस पानी को खेती के काम में इस्तेमाल किया जाय तो इससे बहुत अच्छी फसल पैदा हो सकती है। पुराने जमाने के मालगुजार और जमींदार लोग इसके उपयोग को जानते थे, लेकिन आज के बहुत से मुखिया और ग्राम-पंचायतों के बहुत से मेम्बर इस तरफ ध्यान नहीं देते हैं। मेरा सुझाव है कि सरकार इस तरफ ध्यान दे और ग्राम पंचायतों को सुझाव दे कि इस रसायनिक पानी को बरबाद न करें, इसका उपयोग करें। इसी तरह से जो वह रासायनिक पानी होता है उसको बर्बाद न करके अगर जो किसान उसका उपयोग करें तो उन किसानों की उन्नति के लिए एक रास्ता खल सकता है।

एक बात मैं यह बताना चाहता हूँ कि उर्वरक का हम उपयोग करते हैं परन्तु अनुभव में यह पाया गया है कि जो उत्तम किस्म के धान होते हैं जैसे चित्तोर उसमें उर्वरक का उपयोग करने से उसकी जो सुगंध होती है वह समाप्त हो जाती है और उसकी बाल मोटी हो जाती है। इसके साथ साथ वह जमीन कड़ी हो जाती है। जमीन कड़ी हो जाने की वजह से, जो उसमें उड़द बोया जाता है वह पैदा नहीं होता है। इस बात की तरफ भी सरकार को ध्यान देना चाहिए। धन्यवाद।

SHRI S. S. KOTHARI (Mandsaur) : Mr. Deputy Speaker, Sir, the country to-day stands at the crossroads of history. Having almost overcome the recession, the economy is poised for growth. The ratio of investment to national income is targeted to increase from 12% to 13.8% and savings from 8% to 12.6% in 1973-74. If the economy can gather sufficient momentum, it has the potentiality of achieving the takeoff or the stage of self-sustaining growth. But, this is possible only if proper and appropriate fiscal and economic policies are followed.

There are three problems which I would like to emphasise—one is inflation, the other is unemployment and the third is the industrial licensing policy—which is obstructing the expansion and setting up of industries. Basically, I would like to concentrate on these three problems because they are of vital importance.

16.28 hrs.

[SHRI SHRI CHAND GOYAL in the Chair]

Before dealing with that, I would say that the budget flows from the structure of the Fourth Plan. I would therefore deal with certain aspects of the Plan. Last year, speaking on the Finance Bill, I had stated that the balance from current revenues at Rs. 2,455 crores in the original Fourth Plan was a gross overestimate by Rs. 1500 crores.

The Planning Commission has become wiser and it has brought down this figure from Rs. 2,455 crores to 1,673 crores, that is Rs.

1700 crores, in the revised plan approved by the N. D. C. In my opinion, there is still an overestimate of Rs. 600 crores. It appears that contribution from public enterprises has been overestimated by Rs. 400 crores. Now, in the revised Plan it has been provided that the additional mobilisation would be about Rs. 3,200 crores and Rs. 850 crores of deficit financing.

With regard to revenue, it is provided that in the current year, there would be an increase at the current rates of taxation by about Rs. 280 crores. I think that point has already been made by another hon. Member. The overestimate is about Rs. 100 crores and the total of all these figures comes to about Rs. 5,148 crores in the Fourth Plan. Now, it would appear that they have provided for Rs. 4,048 crores as the resource gap in the Plan.

Deficit financing, it has been stated, is about Rs. 290 crores already done and in the current year it is estimated to be about 225 crores of rupees. According to my estimate, another Rs. 1,000 crores of deficit financing, in addition to what has been provided in the Plan, would be necessary in order to put through the Fourth Plan. This arises on account of a large public sector outlay which has been enlarged, not on economic grounds but because of political compulsions and pressure from the so-called radical elements in the Congress Party without regard to the actual resources available. May I submit that it is the effective utilisation of money or resources which is more important than large outlays? The capital-output ratio has deteriorated from 2.9 to 1 in the First Plan to 3.7 to 1 in the Third. This is because of in-efficient utilisation of resources in the public sector. The fact is that the Planning Commission has failed to learn from its past experience of the Third Plan period, and the consequences of over-ambitious planning without taking into account as to what resources actually would be available. Conditions are set for another bout of large wasteful outlays, deficit financing and inflationary spiralling of prices. Besides, this would mean that heavy taxation becomes almost necessary, as we have witnessed in the current year's budget in which Rs. 175 crores of additional taxation have been levied.

If this gap between the Fourth Plan outlay and resources available is as wide as it is, the consequence is that deficit financing and heavy taxation would have to continue from year to year. This is a prospect not very encouraging. I would still suggest, if it is not too late, that the whole structure of the Plan, at least the utilisation of the monies in the Plan, the implementation part of it, should be given second thoughts. If the same outlays are utilised better, they would lead to more output, more production, and better implementation would mean that it would increase production and check inflationary tendencies.

I would sound a grave note of warning. We have creeping inflation in the country and if unbridled, it would probably develop into the Latin American variety.

I do not want to be a Cassandra, but I am afraid even in the interest of the ruling party itself, it is for Government or the Prime Minister to ensure that prices do not rise. May I submit that during the last year prices rose by about 7 per cent? During the period 1954-55 to 1968-69, money supply increased by 7.9 per cent annually on an average while national income at constant prices increased during the same period by 3.5 per cent only per year. The price level Index (Base 1952-53 as 100) went up from 97.4 to 225 last year. Even the new index (with Base 1962) has gone up from 165 to 175 during the last few months.

I think these are danger signals which should be recognised by any economist worth the name. But I am afraid the Budget Speech dismisses the whole of this problem in one line:

"The general level of prices over the past two years has been relatively stable."

I am afraid the doctrine put forward by the economic advisers of the Government, the theoretical economists, that in a regime of development, we have to learn to live with rising prices is a pernicious doctrine for a developing country. I am not prepared to accept it. It is possible to control inflation, provided every possible effort is made to increase production, because production alone can keep down rising prices.

SHRI NAVAL KISHORE SHARMA (Dausa): It is a fact of life.

SHRI S. S. KOTHARI: It is not a fact of life; that is exactly what I am disputing. You have to check it. Otherwise, how will you answer the teeming millions who have been suffering because of rising prices during the last two decades?

I would only submit that in the interests of the masses, control of inflation is imperative. The Government must take a pledge that inflation can be, will be and must be controlled. I hope I will not have to come to this House next year to say that the real value of the rupee has again gone down further, as I have been doing year after year.

Even with regard to indirect taxes, there are certain limits which should be recognised. Excise duties have been mounting from year to year, with the consequence that the burden of the common man has become very heavy. The Finance Bill, 1970, imposes a number of excise duties on items of mass consumption like sugar, tea, kerosene, butter, biscuits and aluminium utensils, a good part of which has to be borne by the middle and poorer classes. Show me a single common man who does not utilise any of these commodities. The prices in the post-Budget period, if anybody goes to the market and finds out, have increased by ten to 15 per cent. This has triggered off inflationary spiralling of prices of consumer goods. This Budget has made life for the middle and poorer classes more rigorous.

Excise duties enter into the cost of commodities to the extent of ten to 50 per cent in the case of certain items. They impinge upon and adversely affect the living standards of the masses and they lead to diversion of considerable purchasing power to Government coffers. Government revenues from excise duties which, at the beginning of the First Plan, were Rs. 125 crores, rose at the beginning of the Second Plan to Rs. 416 crores, and have now increased to Rs. 1,814 crores in the Budget for 1970-71. If this burden is reduced, it would contribute to the general welfare, bringing about reduction in prices.

Besides, these excise duties add fuel to what we call cost push inflation. That is, they increase industrial costs and cost of production in every manner, and that is why in spite of recessionary trends in the economy, prices did not come down.

The conclusion is inevitable that collectivisation of savings, even through indirect taxes, has a limited use and, if over-done, it can have adverse consequences on the economy and the public at large.

Government has targeted an increase of seven per cent in the exports for next year. I am glad it is so, probably it can be achieved, but what is needed is co-ordination between the Ministry of Foreign Trade and the Ministry of Industrial Development. I believe that in his drawing room, Mr. Bhagat must be tearing his hair in despair at how the Ministry of Industrial Development is holding up and rejecting his proposals. I am particularly emphasizing this point because the Prime Minister is here and she can take an active interest in this matter, ask the Minister of Foreign Trade what exactly are the increases in production he requires in respect of exportable commodities and then insist upon the Minister of Industrial Development to see that proper licences are issued and expansion takes place. Let it take place in the public sector if necessary, but let us have expansion of those industries by all means if you want exportable surpluses. If the surpluses are not there, if the production is not there, it will be impossible to increase your exports or achieve the targeted figure of seven per cent. Therefore, either this job of co-ordination must be done by the Prime Minister herself or, if she cannot find time, let her appoint a Minister of Co-ordination for this purpose. This is necessary in the interests of the country and exports.

Heavy excise duties enter into the cost of production and they increase industrial costs. When industrial costs go up, it becomes difficult for industry or for exports to compete in the international market. Thus, excise duties militate against the increase in exports.

With regard to our traditional items of export like jute goods, I would say that the export

duty is impeding our exports. Let this question be examined objectively, and if it is felt that these goods are not able to compete in the international market because of export duties, let us reduce those duties to the extent necessary so that our goods can face international competition and also the competition from substitutes.

Now, I come to the pleasant part of my speech, I believe, because economic facts are sometimes unpleasant. There is a silver lining to this budget. I welcome the beginning made by the Prime Minister with regard to welfare schemes. I am saying it without any hesitation because that is in the interests of the country. The pension of Rs. 40 a month to Central Government employees and industrial workers, the allocation for drinking water for villages, and some nourishment for children as also the establishment of the Urban Development Corporation—I welcome them all. For instance, Rs. 25 crores have been allocated for rural works programme. That is also a good beginning. But may I submit that all this touches only the fringe of the problem. Our country's problems are so vast, and the social security measures that would be required for providing for the vast number of under-privileged people are so great, particularly, due to the poverty and low standards of living in the rural areas, as also for slum clearance and all that, that a tremendous amount of money would be required in order that the welfare measures for the people can be translated into reality. But that is only possible if the national income goes up; your revenues will become buoyant if investment and production will increase. In the event of more and more industries coming up in the country, we will have a bigger budget and bigger revenue. And then much bigger amounts can be allocated for social security measures. What I want to emphasise is that you need a good investment climate. At one time, it was suggested that both the sectors—the public and the private sectors—must advance together. I do not know why or on what account or on what compulsion that motto has been forgotten. Let us expand the public sector by all means; let us give it the commanding heights. Let it take up industries which are complicated or complex and which the private sector is not able to

develop. But then, let the private sector also expand if it is in the interests of the country. But where you need production for export, where you need it to check inflation, where you need increasing corporate revenues so that you can have more and more of social welfare and social security measures; in that case, I will say, let the private sector also expand. Do not put artificial restraints upon this sector. I put one question to the Prime Minister. She has been able to take over banking by one stroke. What would she have taken over, say, for instance, if the Central Bank or the UCO Bank, some of the good institutions had not been built up. If industries are built up in the private sector, they are not taking away their machinery out of India. She may take over any industry she likes, but you should not impede the establishment of industries. If she wants she can build some more big industries. I do not see how the economy can suffer. But, for Heaven's sake, do not impede production; do not impede investment. Do not put artificial constraints which will only lead to inflation, and all the gains that you expect from the Plan will become illusory and nugatory. It is no use, because the inflation would eat into the vital gains that you make.

The second suggestion that I welcome is in respect of the rebate of Rs. 3,000 as tax-free income in respect of bank interest and dividends. Last year, when I was speaking on the Finance Bill, actually, I suggested—it is on the record—that the two limits of Rs. 1,000 tax-free in respect of Unit Trust and Rs. 1,000 in respect of dividends should be consolidated into a combined limit of Rs. 3,000 or Rs. 4,000. In Pakistan it is Rs. 5,000. I am glad that that suggestion—whoever may claim credit for it—has been accepted. We have this tax-free exemption limit of Rs. 3,000. Probably, the only difficulty that may be faced in the future is this. On a saving of Rs. 50,000, at six per cent, it would yield a tax-free income of Rs. 3,000. That saving may not be possible in view of the heavy taxation. There has been an increase in personal taxation. I shall deal with it later. After paying life insurance premium and meeting the cost of living expenses, very little is left. That is the point. But if savings

[Shri S. S. Kothari]

are there, I believe this measure would be useful.

The Prime Minister had made a suggestion regarding the clubbing of income of husband and wife. Do I have to plead before the hon. Lady Prime Minister the cause of progressive women like doctors, executives and others who work.... (Interruption).

AN HON. MEMBER : Say Madam Prime Minister.

SHRI S. S. KOTHARI : I deliberately used the word "lady" in this particular context who work shoulder to shoulder with men and to the family income? I feel it would be carrying coal to Newcastle. She understands the point, I believe. Let us create conditions where more and more women are encouraged to work. This proposal should be withdrawn. May I say that the Kripalanis, Gopalans and Nairs are sitting on the other side of the fence and if the Prime Minister gives up the proposal, this probably may be another gesture of what she herself called personal, if not political, reconciliation.

There is a provision in the United States law that the incomes of husband and wife may be added together. Then, and this is important, it is cut into half and then the tax is arrived at. The tax so arrived at is multiplied by two, which means the income is averaged out for taxation. I hope this proposal will not be pursued; but, if at all it is pursued, then this method may be adopted.

With regard to direct taxes, the exemption limit has been raised to Rs. 5,000. Much has been made of this measure. But the fact is that even previously a married person with two children had an exemption limit of Rs. 4,800, which has now been increased to Rs. 5,000. Not much benefit has been conferred on the common man on this account. In fact, an ex-expert of the Finance Ministry, Shri Boothalingam, had recommended that the exemption limit should be put at Rs. 7,500. I would urge on the Prime Minister that, if not this year, at least next year the tax free exemption limit should be increased to Rs. 7,500, which would give

more time to the income-tax officers to look into bigger cases, cases where the income ranges from Rs. 60,000 to Rs. 2,00,000 or even more, from where they will be able to obtain much larger revenue.

I submit that the personal taxation in this country is the highest in the world. There are no two opinions about it. The Minister of State for Finance stated only recently that the ratio of taxation in this country is only about 12.4 per cent and it may go up to 14 per cent while in other countries like UK it is 40 per cent, 32 per cent in USA and 21 per cent in Japan. But most of the direct taxes in this country have to be borne by 23 lakhs of people out of about 55 crores. So, the burden on these people is the heaviest. That is a point which has to be recognised.

With regard to income, let us take the income at the level of Rs. 20,000 at which a person is a little better than an average wage-earner. An international comparative tax study shows that the tax in India works out to 16.5 per cent which is almost in the same region as in Austria, Ghana, Sweden, Coasta Rica and Iran. In eight countries the average tax is between 10 and 15 per cent and in 18 other countries out of 31, the tax is less than 10 per cent. This is the position when the income is at the low level of Rs. 20,000. When you go to the higher level of Rs. 50,000 the average tax in this country is 37.4 per cent while in other countries it is much less. It is 27 per cent in Sweden. But let us not forget that Sweden has a comprehensive social security system. They provide in their budget sizeable amounts for weaker families, under-privileged families. And when we talk of their under-privileged families, they may be families with income of Rs. 2,000 or 3,000 a month. They also have free hospitalisation, free education for all ages and free facilities for research.

Then I come to the charitable trusts, in the case of which the hon. Prime Minister has made certain constructive amendments. Charitable trusts can accumulate money up to 25 per cent provided they take the permission of the ITO. I would suggest that the limit

without sanction may be fixed at 15 per cent. If that is not possible, let elaborate rules be framed and instructions given to ITOs. They should be bound to give their decision, say, within fifteen days. At present what happens is that the application may be lying in the office of the ITO for months and he will have to be cajoled and persuaded, so that he may take some action at his sweet will. That is not the way you can accumulate money for charities. However, if you want to have this provision, then there should be clear-cut instructions to the effect that sanction shall be given in an easy manner. If any evasion takes place, let the Government come down on them with a heavy hand, but let us have a rational and judicious tax structure, which will earn the respect of the tax-payer and he would be willing to pay his tax. As Mr. Dandekar pointed out if your taxes are heavy then you are encouraging blackmarketers. That class of people should not be encouraged. About 70 to 80% of the tax-payers of this country are good and honest people. They would like to pay their taxes correctly but give them a tax structure where some incentive is left for them otherwise one day they may also turn dishonest.

With regard to the investment of trust funds, I believe retrospective effect has been given in respect of restriction on investments which are in controlled companies. It should be examined whether retrospective effect is necessary and whether it can be provided that the new provisions shall be applied prospectively.

With regard to corporate taxation, there is an interesting situation. Probably the feeling was engendered earlier that the corporate tax would be very high and in the absence of fresh corporate taxation, the share market people thought it is a good budget. But what has been done? The development rebate has been scaled down from 35% to 25% in the case of priority industries and from 15% to 10% for other industries. In my opinion at a time when you are poised for growth, it was a retrograde recommendation of Bhoothalingam Committee that development rebate should be abolished. Development rebate is something which is a clear-cut incentive for industrial growth

and we want industrial growth. In that event why scale down the development rebate, particularly for priority industries. It is necessary that certain sectors, which are of a priority nature, must be given incentives for growth, so that money could be channelised into those priority sectors which spearhead growth. Therefore, it should be considered whether this cut in development rebate can be restored, when we need lot of industries to overcome the shortages. Otherwise there will be blackmarket and controls cannot check blackmarket, if shortage of commodities is there.

Those industries which are capital intensive should be allowed to obtain a reasonable return on capital employed—particularly Aluminium, Paper, Petro-chemical, etc. There shortage have developed. Give them reasonable return on capital employed so that they can expand to the maximum extent.

Then there are certain old cotton mills, jute and paper mills. They need to be modernised and rehabilitated. Wherever necessary modernisation and rehabilitation allowance may be given as a deduction out of taxation. These are constructive suggestions.

With regard to entertainment, I think, the limit is there and it is for the Government or the Central Board officials to consider whether it should be completely done away with. I feel that there is scope for some allowance for genuine, real entertainment, which has to be done, when some foreign collaborators come. Reasonable limits may be prescribed for entertainment, but it should be seen that if there is a legitimate case, some entertainment allowance is given.

Then, what is the effect of taxation on the national income? A study was made by Mr. Vito Tanzi which showed that economic growth varied in inverse proportion to the amount of direct taxes. Japan was able to achieve the highest rate of growth when it registered a decline in the ratio of income-tax to the gross national product, that is, T/GNP. In the case of West Germany before 1960 the ratio of direct taxation to national income went down. These two countries, Japan and

[Shri S. S. Kothari]

West Germany, have recorded phenomenal growth. You can call it the Japanese or the German miracle, but it is not a miracle; it has been achieved actually by economic and fiscal measures. Those measures have contributed to the real growth in those countries and to further investment and production.

That is the only way, the only sensible way, of taking the country ahead. In regard to the UK we find that the ratio of taxes to national income went up and what is the consequence? The UK has recorded the lowest rate of growth. I was in the UK in September 1967 and I found that they were all worried about the balance of payments and all kinds of economic problems—inflation, foreign exchange problem and some problems similar to what we are having. This is a vital fact which has to be recognised. Lower taxes actually remove the obstacle in the path of growth. They contribute to the creation of an investment climate in which national income, and employment, can expand, as a consequence of which the revenues are also buoyant and the Government also has a bigger budget. But if we do not have growth, obviously, the budget will go down and imbalances will be created.

One more proposition is about potential growth and actual growth. Every country has a certain level of potential growth, which means that determined by the factors, endowed by nature, and the state of technology it has a certain potential rate of growth. The actual rate can come very near the potential rate, if the Government's policies are constructive. Otherwise, the gap between potential and actual growth widens.

With regard to the backlog of unemployment in this country, it was 5.3 million at the end of the First Plan, 9.6 million at the end of the Third Plan, 12.6 million at the end of 1969 and, I believe, at the end of the Fourth Plan at this rate we may have 16 million to 18 million unemployed people. These are Reserve Bank figures and not my figures. There was a time when we used to say that the system of education should be reoriented; we should not produce clerks but engineers. Today even

engineers are unemployed. Even Common-sense would suggest that if we had more of industries and investment, our economy would grow and probably these engineers could also be employed and unemployment could be checked. You must also have extensive rural works programmes. Your allocation of Rs. 25 crores is not going to solve the problem. You will have to have a much bigger allocation. You must use the youths in the rural areas to work for their own villages on small wages so that you could utilise their services for the good of the country. That also will help in providing them with employment.

Housing is another very important point. You must develop housing to a very great extent both in the rural and urban areas. Housing has multiplier effects and is employment intensive. It also helps in providing shelter and reduces political discontentment. I would even say that the Government may observe an employment year, so that in that particular year we can establish a large number of small-scale and medium-scale industries which provide employment to a considerable number of people.

17 hrs.

I would like to submit that the increase in taxation between the level of Rs. 40,000 to Rs. 50,000 is a very unjust measure. The bureaucrats and IAS officers have increased their privileges and grades. I have no time to deal with it. Probably, this matter will come up in the form of a Call Attention Notice. It has appeared elaborately in the newspapers. The other technical people have not been given the same privileges as IAS officers. The bureaucrats have insulated themselves against an increase in taxes as if they cannot afford to pay higher taxes and all others, intellectuals, professionals, executives, engineers and technical people, can afford to pay more taxes. It is a very unkind cut. The intellectuals and others in the country are going to resent this particular increase in tax.

I would say that the Government must have magnanimity, wisdom and foresight in treating

the intellectuals and professionals and also the administration must be so oriented and attuned that the people who are honest assesses are not harassed and that they are given generous, good treatment so that they are encouraged to be more honest. That is something which probably is lacking.

Then, I would like to submit that with the present tax levels and cumbersome industrial licensing procedures, we cannot achieve progress in the country. I may point out that it takes 2 years in Japan to establish an industry. In India, you require 2 years—running about between North and South Blocks a number of times—to get an industrial licence. I do not know how we are going to progress in the country. Many schemes are suffocating. With the present tax levels and these cumbersome industrial licensing procedures, I am doubtful if the private sector will be able to achieve the target of investment as envisaged in the Fourth Plan. Let the public sector expand, but let it utilise the installed capacity. If the public sector expands, I wish good success to it. I only request the Government to look into their working and to make efforts to improve matters.

Then, consents for capital issues declined from Rs. 289 crores in 1966 to Rs. 131 crores in 1969 while the actual capital raised went down from Rs. 79 crores to Rs. 45 crores. This shows that industrial growth and investment have not been maintained.

Lastly, I would submit that the need of the hour is to stimulate to the maximum investment and production so that employment and standards of living could improve and inflation controlled. Inflation has to be controlled. That is the burden of my speech today. That is the only solution to the grave socio-economic problems facing the country.

It is imperative that the Government policies are rendered growth-oriented and obstacles, natural or ideological, brushed aside so that the momentum of development is accelerated.

श्री नवल किशोर शर्मा (दौसा) : सभा-पति महोदय, मैं वित्त विधेयक का समर्थन

करने के लिये खड़ा हुआ हूँ। जैसा कि सदन जानता है किसी भी देश की आर्थिक प्रगति, किसी भी देश का निर्माण उस देश की आर्थिक नीतियों के आधार पर किया जा सकता है। उस दिशा में इस साल का बजट एक महत्वपूर्ण कदम रहा है। प्रधान मंत्री जी ने अपने भाषण में कहा था कि उनके बजट प्रस्तावों का सभी ओर से स्वागत किया गया है, सभी ओर से सराहना की गई है। यह बात निश्चित रूप से सही है।

सदन में विपक्षी दल की ओर से श्री शान्ति-लाल शाह बोले हैं। उन्होंने भी दबे शब्दों में प्रधान मंत्री के बजट की तारीफ की। उन्होंने कहा कि प्रधान मंत्री ने कोई बड़ा काम नहीं किया है। जो किया है वह शायद श्री मोरारजी देसाई भी एक दो बरस में कर देते। इसके माने यह होते हैं कि उन्होंने इस हद तक तो मंजूर किया कि प्रधान मंत्री का कदम कुछ हद तक प्रगतिशील है। इसी के साथ अमी श्री दांडेकर साहब बड़े जोर से बजट की आलोचना कर रहे थे। इसे सुन कर मेरे मन में एक भावना जाग रही थी और मैं समझता हूँ कि देश के लोगों में भी वही भावना काम करेगी—स्वतन्त्र पार्टी जितने जोर से किसी प्रस्ताव का विरोध करती है, उतना ही वह प्रस्ताव समाजवाद की ओर जाता है, समाजवाद की ओर जा, यगा—यह एक मान्यता है, क्योंकि समाजवाद की दिशा में यह देश आगे बढ़ना चाहता है, लेकिन स्वतन्त्र पार्टी की नीतियां इसके बिलकुल विपरीत हैं। इसीलिये दाण्डेकर साहब ने जब उन 20 बिजनेस हाउसेज की बात की, जब उन्होंने मोनोपलीज का जिक्र किया, जब उन्होंने देश में अनएम्प्लायमेंट की बात की और कहा कि अगर इसी तरह से व्यापार के रास्ते को अवरुद्ध करने का प्रयत्न किया गया तो देश में अनएम्प्लायमेंट बढ़ेगी, तो मुझे उनकी बातों को सुनकर अचम्भा नहीं हुआ, क्योंकि ये सब बातें उनकी रीति के अनुरूप हैं। लेकिन मुझे अचम्भा

[श्री नवल किशोर शर्मा]

तब हुआ जब उन्होंने गरीबों की बात की। मैं कहना चाहता हूँ—दाढ़ेकर साहब इस वक्त यहां मौजूद नहीं है—असल में यही एक बहुत बड़ा सवाल है, जिस पर हम में और आप में मतभेद है। हम यह चाहते हैं कि इस देश में पूंजी चन्द लोगों के हाथों में न रहे। यह इस देश का दुर्भाग्य रहा है कि इस देश की पूंजी एकाधिकार के जरिये कुछ चन्द हाथों में चली गई है, इस एकाधिकार को खत्म करने के लिये पिछले एक साल के अन्दर कुछ ठोस कदम उठाये गये हैं और उन ठोस कदमों के परिणाम स्वरूप देश में एक नई हवा पैदा हुई है, एक नया वातावरण बना है, एक नई आशा जागी, एक नई उमंग आई है, एक नया उत्साह पैदा हुआ है। इस लिये मैं कहना चाहता हूँ कि हमारे देश का यह बजट, हमारे देश की पिछले साल की जो आर्थिक नीतियां रही हैं वे निश्चित तौर पर देश के हित में रही हैं। यह ठीक है कि यहां और वहां उनके बारे में आलोचना की जा सकती है, इसी सन्दर्भ में इस तरफ या उस तरफ बहुत सी बातें कही जा सकती हैं, हर आदमी के अपने-अपने विचार होते हैं और इसी दृष्टि से मैं भी अपने विचार आपके सामने रखता हूँ और उन विचारों के सम्बन्ध में इस सदन से और प्रधान मंत्री जी से जो सौभाग्य से वित्त मंत्री भी हैं, निवेदन करना चाहता हूँ कि हमारे देश में पिछले सालों में गांवों और गांवों में रहने वाले लोगों की सबसे ज्यादा उपेक्षा हुई है। हमारा देश बहुत बड़ा देश है—यह सही है, साढ़े पांच लाख गांव हैं—यह भी सही है, लेकिन इसके बावजूद भी गांव, जो कि हमारे देश की आर्थिक प्रगति के आधार हैं, खेती जिसके जरिये से देश आगे बढ़ सकता है, उस पर जितना कुछ किया जाना चाहिये था, उतना नहीं हुआ। इसके मायने यह नहीं है कि सरकार ने कुछ किया ही नहीं, प्रोडक्शन

बढ़ रही है, हमारा खाद्यान्न का उत्पादन बढ़ रहा है, लेकिन उस उत्पादन के बढ़ने का उतना असर गांवों के अधिकांश रहने वाले लोगों पर नहीं हुआ, जितना होना चाहिये था। खाद्यान्न उत्पादन और हरित-क्रान्ति का फायदा ज्यादातर बड़े जमींदारों को, बड़े लोगों को, ऐसे लोगों को जो पूंजीपति तबके के लोग हैं, उनको हुआ है। छोटा किसान आज भी उसी हालत में है, जिस हालत में वह पहले था। जो परिस्थितियां वहां पहले थी, आजादी के पहले थीं, वही परिस्थितियां आज भी कायम हैं। आज जाने के लिये वहां सड़कें नहीं हैं, सड़कों को छोड़ दीजिये, ठीक रास्ते भी नहीं हैं, दवादारू का कोई इन्तजाम नहीं है। वहां यदि बिजली गई है, तो वह भी चन्द गांवों में गई है खेती के लिये कोई व्यवस्था नहीं है, पानी की व्यवस्था नहीं है। मुझे दुख के साथ कहना पड़ता है कि हमारे देश में 22 वर्षों की आजादी के बाद भी जो सिंचित भूमि है, उसका रकबा सारी खेती के रकबे का केवल एक-चौथाई है यानी 25 प्रतिशत है। खेती की हालत देख लीजिये, मकानों की हालत देख लीजिये। शहरों और गांवों में बहुत बड़ा अन्तर है। शहरों में गगन चुम्बी अट्टालिकायें बनती जा रही हैं, डामर की दो-दो फुट ऊंची सड़कें बन रही हैं, रेफीजरेटर है, यहां दिन में बिजली जलती है, लेकिन गांवों की हालत क्या है, वहां रात को दिया भी नहीं टिमटिमाता—इस स्थिति का हमको निराकरण करना होगा।

अभी बहुत से दोस्त अनएम्प्लायमेन्ट की बात कर रहे थे। अनएम्प्लायमेन्ट है। देश में हिंसा की प्रवृत्ति भी बढ़ रही है। नवयुवक शहर की तरफ भागते जा रहे हैं। यह हिंसा की प्रवृत्ति, शहरों की तरफ नवयुवकों के भागने की प्रवृत्ति, देश में बेचैनी और नक्सलाइट प्रवृत्तियां—यह सब किस बात का

परिणाम है ? यह इस बात का परिणाम है कि आपने गांवों की उपेक्षा की है। आज गांवों में कोई रहना नहीं चाहता है। अगर आप किसान के लड़के को पढ़ा दीजिए तो वह भी नौकरी करना चाहेगा। किसी को इंजीनियर बना दीजिये तो वह भी इधर-उधर भागता फिरेगा। डाक्टर गांवों में अपना रोजगार नहीं करना चाहते हैं। इसका कारण यही है कि गांवों और शहरों में बहुत बड़ा फर्क है। इसलिए यदि आप चाहते हैं कि सारे असंतोष की प्रवृत्तियां रुकें और शहरों में जो भीड़ बढ़ती जा रही है जिसके कारण ला ऐन्ड आर्डर की प्रब्लम पैदा हो रही है वह भी ठीक हो तो आपको गांवों को रहने योग्य बनाना होगा और वर्तमान असमानता को कम करना होगा। मैं प्रधान मन्त्री से कहना चाहता हूँ कि आपने कुछ क्रान्तिकारी कदम बैंक नेशनलाईजेशन के जरिए से उठाये हैं और मैं मानता हूँ कि बम्बई कांग्रेस अधिवेशन के अनुरूप आप जल्दी ही दूसरे क्रान्तिकारी कदम भी उठावेंगी लेकिन उसके परिणामस्वरूप यदि गांवों का विकास नहीं हुआ तो आपके सारे समाजवादी कार्यक्रम का कोई खास नतीजा नहीं निकलेगा। इसके लिए इस बात की जरूरत है कि गांवों में आप ऐसे हालात पैदा कीजिये कि पांच एकड़ से कम जमीन वाले जो छोटे काश्तकार हैं, जिनकी संख्या बहुत अधिक है, उनको अधिक से अधिक साधन उपलब्ध हो सकें।

अभी तिवारी जी ने कहा था कि उपेक्षित प्रान्तों की तरफ ज्यादा ध्यान दिया जाना चाहिए। डी० एम० के० के श्री राजाराम मद्रास की बकालत कर रहे थे लेकिन मद्रास की हालत तो बहुत अच्छी है, मद्रास को बहुत मिला है। परन्तु राजस्थान की हालत बहुत खराब है। राजस्थान की हालत इसलिए खराब नहीं है कि राजस्थान के लोगों की या वहां की सरकार की खराबी है। वास्तव में

राजस्थान में भौगोलिक, आर्थिक तथा ऐतिहासिक कारण रहे हैं जिनके कारण पिछले वर्षों में विकास नहीं हुआ। वहां पर हमेशा भयंकर अकाल आते हैं जिसके कारण वहां की सरकार पर इस समय पांच सौ करोड़ का कर्जा है जिसके ब्याज के रूप में हर साल 50-52 करोड़ रुपए देने पड़ते हैं। परिणाम यह है कि राजस्थान का विकास रुका हुआ है। इसलिए मैं निवेदन करना चाहूंगा कि राजस्थान के विकास की ओर विशेष ध्यान दिया जाये। यह दायित्व केन्द्र सरकार का है। यदि राजस्थान में हर साल अकाल आते हैं या वहां का बहुत बड़ा हिस्सा डेजर्ट है तो उसका दंड राजस्थान के लोगों को नहीं दिया जाना चाहिए। राजस्थान के डेजर्ट को रोकने के लिए तुरन्त स्कीम बनाई जानी चाहिए। खेद की बात है कि इस दिशा में अभी तक कुछ नहीं हुआ है। आंध्र के लिए तो सम्भवतः फ्रेंच कोलंबोरोशन या इटली के कोलंबोरोशन से कुछ होने जा रहा है लेकिन राजस्थान के लिए इस दिशा में कोई भी कदम नहीं उठाया गया है। प्रधान मन्त्री इस बारे में अवश्य ध्यान दें।

इसके साथ मैं तिवारी जी ने एक बात कहने के लिए मुझे और प्रेरित कर दिया है। उन्होंने बिहार की चर्चा करते हुए कहा कि वहां पर जो पब्लिक सेक्टर इंडस्ट्रीज हैं उनमें बिहारी नहीं हैं। मैं अपने राजस्थान के लिए इस सम्बन्ध में क्या शिकायत करूँ क्योंकि राजस्थान में पब्लिक सेक्टर इंडस्ट्रीज ही नहीं हैं। मैं कहना चाहता हूँ कि इस सिलसिले में मुझे कोई अफसोस या जलन नहीं है, बिहार तो भाग्यशाली है कि सेक्रेटैरियट लेबिल पर, पोलिटिकल लेबिल पर उसका बहुत रिप्रेजेंटेशन है लेकिन राजस्थान की स्थिति इस सम्बन्ध में भी बहुत दयनीय है। मैं आशा करता हूँ कि प्रधान मन्त्री राजस्थान की ओर ध्यान देंगी और कोशिश करेंगी कि राजस्थान को उचित

[श्री नवल किशोर शर्मा]

प्रतिनिधित्व मिले। राजस्थान एक बार्डर स्टेट है, उसका एक बहुत बड़ा इलाका बार्डर का है। यदि वहां के लिए साधन दिये जाते हैं, वहां पर तरबूती होती है, पानी की व्यवस्था होती है तो आपका डिफेन्स का बहुत सा खर्चा बच जायेगा। आपके डिफेन्स के लिए जो डेंजर है वह भी समाप्त हो जायेगा। इन शब्दों के साथ मैं आपको धन्यवाद देता हूं।

श्री योगेन्द्र शर्मा (बेगुसराय) : सभापति महोदय, इस वित्त विधेयक में संशोधन पेश करते हुए वित्त मंत्री ने शुक्रवार को जब बोलना आरम्भ किया तो मुझे आशा हुई थी कि कीरोसीन, चाय, चीनी पर जो बढ़ोत्तरी हुई है टैक्सों में वह वापस लेंगी। सभी तरह की चाय की कीमतें बढ़ गयी हैं, 10 पैसे वाली चाय की कीमत 15 पैसे हो गयी, 20 पैसे वाली चाय की कीमत 25 पैसे हो गयी।

हमें यह आशा हुई थी कि वित्त मंत्री ने आयकर में जो पांच हजार रु० की छूट की है उसको बढ़ा कर के कम से कम 6,000 रु० कर देंगी और हमारी यह आशा अकारण नहीं थी। प्रधान मंत्री ने विकास और सामाजिक न्याय के जिस उद्देश्य की घोषणा की है उसी उद्देश्य की रोशनी में हमें यह आशा थी। और अभी इन संशोधनों को पेश करते हुए वित्त मंत्री ने जो भाषण किया था कि हमने भरसक कोशिश की है कि कर बोझ को उठाने में जो सबसे कम समर्थ हैं उन पर बोझ नहीं लादा जाये। प्रधान मंत्री के इस कथन की रोशनी में हमने आशा की थी, क्योंकि हमारी जो चार मांगें हैं उन लोगों की मांगें हैं जो कर बोझ को उठाने में सबसे कम समर्थ हैं। इतना ही नहीं जब हमने प्रधान मंत्री द्वारा ऐलान की गयी रियायतें सुनीं तो हमको मालूम हुआ कि अब कुछ दूसरी हवा बहने लगी। टी० वी० सेट्स के मालिकों को रियायतें मिलीं, नगर

पालिका के भीतर और आस पास रहने वाले कृषि भवनों के मालिकों को रियायत मिली, जमीन के मालिकों को रियायत मिली, ट्रस्ट मालिकों की रियायतें मिलीं। मैं पूछना चाहता हूं कि क्या यह समाज के सबसे दुर्बल अंग हैं जो आपकी रियायत के पात्र थे? और यह 6,000 रु० आमदनी वाले उनसे अधिक सबल थे? आपने जो सिद्धान्त उद्घोषित किया था उस सिद्धान्त के मुताबिक टी० वी० मालिकों, कृषि भवनों के मालिकों, जमीन के मालिकों और ट्रस्ट मालिकों को रियायत का अधिकार नहीं था, वह उसके पात्र नहीं थे। रियायत के पात्र हम थे जो हम मांग कर रहे हैं कि आप कीरोसीन, चीनी चाय पर बढ़ोत्तरी कम कर दीजिये, 5,000 रु० की जो छूट दी है उसको बढ़ा करके कम से कम 6,000 रु० कर दीजिये।

बहुत से माननीय सदस्यों ने इस बात को कहा है कि 5,000 रु० की जो आपने छूट दी है वह कोई ज्यादा नहीं है। कीमतों में जो बढ़ोत्तरी हुई है उसके मुताबिक 5,000 रु० को कीमत 4,000 रु० भी नहीं है। बहुत से माननीय सदस्यों ने यह भी कहा है कि यदि हम छोटे छोटे लोगों पर से इन्कम टैक्स प्रशासन का ध्यान हटाकर बड़े बड़े लोगों पर केन्द्रित करें तो हमको ज्यादा पैसे मिलें। मैं एक और दलील देना चाहता हूं, क्योंकि यहां इंग्लैंड और अमरीका में जो होता है उसका ज्यादा असर होता है। अभी अभी इंग्लैंड का जो बजट पेश किया गया है वहां की सरकार द्वारा उसमें आयकर की छूट की सीमा 724 पौंड से बढ़ाकर 840 पौंड कर दी है और उसके जरिये से इंग्लैंड में बीस लाख लोगों को राहत मिली। हम समझते हैं कि हमारे वित्त मंत्री कम से कम इतना तो कर सकते हैं। कम से कम इतना तो कर सकते थे जितना कि इंग्लैंड में वहां की सरकार ने इस बार

अपने बजट में किया। इतना ही नहीं, हम यह भी चाहते हैं कि हमारा जो पूरा टैक्स का ढांचा है, वह बदला जाए। हमारी जो पूरी टैक्स की व्यवस्था है वह अमीर पक्षी है, और अमीर पक्षी इसलिये है कि उसका भार श्रम से जो आमदनी होती है उस पर ज्यादा भार पड़ता है और सम्पत्ति से जो आमदनी होती है उस पर कम। इसी आधार पर हमारी पूरी टैक्स व्यवस्था है। सम्पत्ति से आमदनी पर कम टैक्स, श्रम से आमदनी पर अधिक टैक्स। हम समझते हैं कि टैक्स को जो बुनियादी व्यवस्था है, वह वित्त मंत्री के उद्घोषित सिद्धान्त के विपरीत है कि हम विकास चाहते हैं, सामाजिक न्याय चाहते हैं। सामाजिक न्याय चाहते हैं, विकास चाहते हैं तो परिश्रम से जो आमदनी होती है उसको प्रोत्साहन मिलना चाहिए। लेकिन यहां तो हमारी व्यवस्था ऐसी है कि परिश्रम से जो आमदनी होती है उस पर और भी अधिक टैक्स और सम्पत्ति से जो आमदनी होती है उस पर अपेक्षाकृत कम टैक्स और अभी जो रियायत मिली है, ऐसे ही लोगों को मिली है। तो यह छह हजार की जो हम रियायत की मांग करते हैं, इसलिये भी करते हैं कि उसके जरिये से जो श्रम की आमदनी पैदा करने वाले लोग हैं उनको कुछ राहत मिले। यदि परिश्रम करने वालों की बात करते हैं तो शारीरिक परिश्रम और दिमागी परिश्रम में भेद करना चाहिए।

SHRI S. KANDAPPAN : He had better suggest some other figure than Rs. 6,000 because that would appear as if he wants exemption for MPs only.

श्री योगेन्द्र शर्मा : आप साढ़े छह हजार कर दीजिये, सात हजार कर दीजिये, इस बात पर हम झगड़ा नहीं करना चाहते। मैं प्रधान मंत्री और वित्त मंत्री से जानना चाहता हूँ कि किस सिद्धान्त के आधार पर आप हमारी इस मांग को ठुकरा सकते हैं? कम से कम उन

सिद्धान्तों की रोशनी में, उन सिद्धान्तों के आधार पर हमारी मांगों को आप हरगिज नहीं ठुकरा सकते हैं जिनका आप खुद प्रचार करते हैं और कर रहे हैं।

हमारे माननीय मित्र दांडेकर साहब ने अपनी बौखलाहट प्रकट की, इस बात पर बौखलाहट प्रकट की कि मजदूर नीडबेस्ड मीनिमम की मांग कर रहे हैं और उन्होंने कहा कि वर्क-बेस्ड वेज होना चाहिए, कुछ इस तरह की बात कही। उनकी बौखलाहट से हमको परेशानी नहीं होती है क्योंकि जिस वर्ग का वह प्रतिनिधित्व करते हैं और जिस वर्ग का हम करते हैं वह परस्पर विरोधी बात है। लेकिन हम पूछना चाहते हैं कि पिछले 20 सालों के भीतर हमारे देश में जो धन और सम्पत्ति की पैदावार हुई उसमें मजदूरों ने क्या हिस्सा बंटाय़ा और मजदूरों को क्या मिला? ये लोग रो रहे हैं। ऐक्सप्रोप्रिएटरी प्रपोज़ल्स हैं, और पता नहीं क्या क्या शब्द इस्तेमाल किये : 93.5 फीसदी तक टैक्स बढ़ा दिया है कुछ बचेगा नहीं और कुछ बचेगा भी तो लगेगा नहीं और लगेगा तो विकास नहीं होगा इत्यादि। लेकिन उन्हीं के संगठन 'फिकी' के जनरल सेक्रेटरी, बंसल साहब हैं, उन्होंने फरमाया कि पांच साला योजना में पिछले 20 वर्षों के भीतर इन पूंजीपतियों ने अपनी पूंजी में छह गुना वृद्धि की है। कहां से वृद्धि हुई? कहते हैं कि साहब 93 फीसदी, 94 फीसदी, 95 फीसदी आमदनी हमारी ले ली जाती है। तो आपने पूंजी में पिछले बीस सालों में जो 6 गुनी बढ़ती की क्या वह पूंजी लक्ष्मीनारायण मन्दिर से आ गई थी?

एक माननीय सदस्य : ब्लैक से।

श्री योगेन्द्र शर्मा : यह ब्लैक की बात नहीं है। ब्लैक पर तो मैं बाद में आऊंगा। यह मजदूरों की मेहनत और उनकी पैदावार से

[श्री योगेन्द्र शर्मा]

आई है। अफसोस की बात तो यह है कि इसी बीच में मजदूरों की जो वास्तविक मजदूरी है उसमें कटौती हो गई। 1960 और 1968 के बीच में—इसके पहले के आंकड़े मेरे पास नहीं हैं—क्योंकि आपको आंकड़ों के हिसाब किताब बतलाये जाते हैं, सिर्फ इन छः सालों में मजदूरों की वास्तविक मजदूरी में 5 फीसदी की कटौती हो गई। हमारी मजदूरी तो घटती गई और श्री दांडेकर की पूंजी बढ़ती गई। उसमें छःगुनी बढ़नी हुई।

फिर हिन्दुस्तान ही उन लोगों के लिये काफी नहीं है। वह दूसरे-दूसरे देशों में भी जा रहे हैं। उन लोगों ने दूसरे-दूसरे देशों में 84 कॉलेबोरेशन ऐग्रीमेंट किये हैं। आखिर कहां से यह पूंजी आई? किसने यह पूंजी पैदा की, किसने यह मुनाफा पैदा किया? हम मजदूरों ने। हम मजदूरों ने उसको पैदा ही नहीं किया, उसमें वाजिब हिस्सा ही आपको नहीं दिया, बल्कि जो मजदूरी भिन्नता थी उसमें भी कटौती हो गई कोमत के हिसाब से।

हम वित्त मंत्री से कहते हैं कि हमको कम से कम इंटेरिम रिलीफ तो दे दीजिये। उनको पूंजी तो आपने छः गुनी बढ़ा दी है, हमारी मजदूरी तो घट गई। कम से कम इंटेरिम रिलीफ तो दीजिये। इसके जवाब में कहा जाता है कि हमने पे कमीशन को भेज दिया है, वह देगा। हमारा न्याय तो पे कमीशन करेगा, वह अदालत में चला गया और दांडेकर साहब की पूंजी छः गुनी बढ़ गई।

वित्त मंत्री सामाजिक न्याय की बात करती हैं। हमारे बड़े-बड़े अफसरों का क्या हाल है? आपने देखा कि तमाम स्टेट्स के चीफ सेक्रेट्रीज की तनस्वाह 500 रु० फी महीना बढ़ा दी। चीफ सेक्रेट्री की तनस्वाह तो 500 बढ़ा दी जाये और हम जो 100 रु०, 200

रु०, 300 और 400 रु० तनस्वाह पाते हैं, और मंहगाई की वजह से हमारी तनस्वाह में कटौती भी हो गई है, अगर इंटेरिम रिलीफ की बात करते हैं तो कहते हैं कि पे कमीशन विचार करेगा। यहां पर सिर्फ चीफ सेक्रेट्री का ही सवाल नहीं है। आज आई० सी० एस० और आई० ए० एस० की बात बहुत चल रही है, मुझे थोड़ा बहुत उसके बारे में भी कहना है। हमने सुना कि आई० ए० एस० अफसरों की तनस्वाह 1,800 रु० से बढ़ा कर 2200 रु० कर दी गई है। आई० ए० एस० अफसरों की तनस्वाह में 1800 रु० से 2200 रु० तक की बढ़ोतरी, चीफ सेक्रेट्री की तनस्वाह में 500 रु० महीने की बढ़ोतरी, पूंजीपतियों की पूंजी को भी 20 साल में 6 गुना बढ़ा दिया, लेकिन हम मजदूरों की वाजिब मजदूरी में कटौती। और जब हम इंटेरिम रिलीफ की बात करते हैं तो कहते हैं कि पे कमीशन विचार करेगा। आज आपके द्वारा मैं वित्त मंत्री से कहना चाहता हूँ कि आपने जो सिद्धान्त रखे हैं, उनका रोशनी में इसको आप कैसे चलाना चाहते हैं? क्या इस सिद्धान्त की रोशनी में आपके लिये आवश्यक नहीं है कि हमारी मांगों को मानें? शायद आप नहीं मानेंगे क्योंकि हम एक नई हवा देख रहे हैं। इसके बारे में मैं बाद में कहूंगा।

मैं अपने देश के टैक्स सिस्टम के बारे में कहना चाहता हूँ कि हमारे देश का टैक्स सिस्टम कितना प्रतिक्रियावादी है इसके दो नमूने हैं। 550 करोड़ रु० टैक्स का बकाया है, जैसा श्री सेठी ने एक सवाल के जवाब में कहा है। जिस टैक्स सिस्टम में साढ़े पांच सौ करोड़ रुपये बकाया हो और वे भी अधिकतर इजारेदारों और माननीय दांडेकर साहब की क्लास की ओर हों तो क्या उस टैक्स सिस्टम में आमूल परिवर्तन करने की आवश्यकता नहीं है। भारत सरकार ने कभी किसी समय यहां की टैक्स व्यवस्था का अध्ययन करने के

लिये निकोलास कालडोर को बुलाया था। उन्होंने एक रिपोर्ट दी थी। मेरे ख्याल में यह 1955 की बात है। उसमें उन्होंने कहा था कि इस देश में दो सी से लेकर तीन सौ करोड़ की प्रति वर्ष कर वंचना होती है। आज तक पता नहीं कि तने सौ करोड़ रुपये की कर वंचना हो चुकी है। यह कर वंचना कौन करता है? नैतिकता की बात करने वाले माननीय दांडेकर और उनका वर्ग करता है। इस व्यवस्था के जरिये क्या आप विकास देश का कर सकेंगे और सामाजिक न्याय की स्थिति ला सकेंगे? अगर नहीं तो क्या कर व्यवस्था में आमूल परिवर्तन करने की आवश्यकता नहीं है और अगर है तो क्यों नहीं आप इसको करते हैं?

एक माननीय सदस्य ने कहा कि आई० सी० एस० वाले इसको नहीं करेंगे। मैं बिल्कुल उनसे सहमत हूँ। आई० सी० एस० ही नहीं बल्कि पूरा जो हमारा प्रशासनिक ढांचा है वह ढांचा ऐसा है जिसके बल पर हम प्रगतिशील नीतियों को इस देश में नहीं चला सकते हैं। जब तक यह ढांचा है तब तक आप कोई अच्छा काम भी करेंगे तो भी उसका अच्छा फल जनता तक नहीं पहुँचेगा। जो उद्देश्य आपने घोषित किया है उसको यदि आप पूरा करना चाहते हैं तो उसका एक बहुत बड़ा तकाजा है और हम तो कहेंगे कि एक बहुत बड़ी शर्त है कि न केवल कर व्यवस्था में बल्कि पूरे प्रशासनिक ढांचे में आमूलचूल परिवर्तन किया जाए।

अफसोस की बात है एक माननीय सदस्य ने आई० सी० एस० के लोगों के विशेषाधिकार समाप्त करने सम्बन्धी एक विधेयक यहां पेश किया था लेकिन वह इस सदन में पास नहीं हो सका। यदि यह सदन उसको पास नहीं कर सका तो मैं पूछना चाहता हूँ कि इस देश की जनतांत्रिक जनता क्या करे? इस देश की जनतांत्रिक जनता के लिए यह

सदन आई० सी० एस० के साम्राज्यवादी अवशेषों को भी खत्म नहीं कर सका है जो उनको विशेषाधिकारों के रूप में मिले हुए हैं। ऐसी अवस्था में जो हम परिवर्तन की बात करते हैं, सामाजिक न्याय की बात करते हैं, वह तो हवा में ही रह जाएगी। हम जनता की अभिलाषाओं की पूर्ति नहीं कर सकेंगे। लेकिन किसी भी देश की जनता बैठी नहीं रहेगी। वह तो मार्च करेगी। अफसोस एक ही होगा कि जो प्रयोग हम कर रहे हैं इस संसद के द्वारा और जिसमें हम सामाजिक, आर्थिक और राजनीतिक परिवर्तन करके एक ऐसा समाज बनाना चाहते हैं जिसमें सामाजिक न्याय हो, देश सुखी और समृद्ध हो, वह वहां न हो सकेगा। इस वास्ते छोटी सी बात दांव पर नहीं लगी है। बहुत बड़ी बात दांव पर लगी हुई है।

इसी संदर्भ में मैं वित्त मंत्री की जो फिलौसोफी है उसकी सबसे बड़ी आलोचना करना चाहता हूँ। जहां एक ओर हमने उनके विकास और सामाजिक न्याय के उद्देश्य का समर्थन किया है, इस बात का भी समर्थन किया है कि इस देश में आर्थिक, सामाजिक, राजनीतिक परिवर्तन होना बहुत आवश्यक है, हमने उनकी इस बात का भी समर्थन किया है कि हमारा देश इतिहास की एक बहुत ही फँसलाकुन मंजिल से गुजर रहा है, वहां हम प्रधान मंत्री जी की इस बात के लिए भी आलोचना करना चाहते हैं जो उन्होंने पिछली बजट बहस का जवाब देते हुए कही थी कि बड़े बड़े इतिहास में बड़ी बड़ी दूरियां छोटे छोटे कदमों से तय की जाती है। यह जो उनकी फिलौसोफी है इससे उनका प्रोग्राम पूरा नहीं होगा। छोटे छोटे कदमों से बड़ी बड़ी दूरियां तय करने की जो फिलौसोफी है वह गोबर युग में तो सार्थक हो सकती थी, आणविक युग में सार्थक नहीं हो सकती है। आणविक युग में बड़ी बड़ी दूरियां तय करने के लिये बड़े बड़े कदम, मजबूत कदम, जोरदार कदम उठाने होंगे उन्हीं की

[श्री योगेन्द्र शर्मा]

आवश्यकता है। यही उनकी फिलौसोफी होनी चाहिये। जब तक इस फिलौसोफी को अस्त्यार नहीं किया जाता है, छोटे छोटे कदमों से बड़ी बड़ी दूरियां तय करने की फिलौसोफी आप अपनायें रखेंगे, तब तक हम जहां हैं, तहां ही रहेंगे। और हम जहां के तहां हैं। बैंकों के राष्ट्रीयकरण के बाद इस देश में एक नई हवा चली थी, एक नई आशा और नया विश्वास जगा था। मगर कुछ ही महीनों के बाद वह आशा निराशा में बदल गई है, संशय का वातावरण चारों ओर फैल रहा है, क्योंकि प्रधान मंत्री ने छोटे छोटे कदमों से बड़ी दूरियों को तय करने की फिलौसोफी अस्त्यार की है। हिन्दुस्तान बहुत बड़ा देश है और उसको बहुत बड़ी दूरी तय करनी है। वह छोटे छोटे कदमों से नहीं हो सकेगा। उसके लिए बड़े कदम उठाने चाहिए और जब तक सरकार बड़े कदम नहीं उठायेगी, तब तक हिन्दुस्तान की समस्या हल नहीं होगी।

एक दिन हम यहां पर बहस कर रहे थे कि हमको एटम बम चाहिए। “बपम् देहि” “बमम् देहि” की पुकार मची हुई थी। मेरी समझ में नहीं आता कि जिस देश में तीन चार करोड़ आदमी बेकार हों, जो देश बाहर से खरीद कर, मांग कर, भोख मांग कर गल्ला खाये, जो देश हर काम में विदेशी सहायता और कर्ज पर निर्भर करे, वह देश जब एटम बम बनाने की बात करता है, तो मालूम होता है कि वह बचकानापन ही नहीं है, बल्कि राजनैतिक आतिशबाजी भी है। यह सही है कि हमारे लिए यह बहुत चिंता की बात है कि हमारा पड़ोसी चीन आज आणविक-शक्तिशाली देश बन गया है। लेकिन उस का जवाब राजनैतिक आतिशबाजी नहीं है। उसका जवाब यह है कि हम विचार करें कि चीन क्यों आणविक-शक्तिशाली देश बन गया है और हम क्यों नहीं बने हैं।

इसका कारण यह है कि चीन ने अपनी विशाल जनशक्ति को मुहैया किया। श्रम शक्ति सबसे बड़ी पूंजी है, जो चीन के पास है, और हमारे पास है। चीन ने श्रम शक्ति को मुहैया किया, आर्थिक स्वतन्त्रता प्राप्त की, अपना आर्थिक विकास किया और उसके बल पर उस ने आणविक शक्ति का विकास किया। हमने भी आणविक शक्ति का विकास करना है। हमें भी एक दिन एटमिक पावर बनना है। लेकिन इसके लिये आवश्यक है कि हम बड़े पैमाने पर देश का आर्थिक विकास करें। उसके बिना आणविक बम की बात करना कछुए की पीठ पर बम रखने जैसी बात है। यदि माननीय सदस्य चीन से मुकाबला करने की बात करते हैं, सही मानों में करते हैं और सच्चाई से करना चाहते हैं, तो यह सोचना पड़ेगा कि हम देश के पिछड़ेपन को कैसे दूर करें।

इस सम्बन्ध में मैं एक नौ-सूत्री कार्यक्रम पेश करना चाहता हूँ। मेरे पास समय नहीं है कि मैं उस कार्यक्रम के सब मुद्दों के बारे में विस्तार से कहूँ। हम ऐसा प्रोग्राम नहीं चाहते हैं, जो अमल में न आये। वह नौ-सूत्री कार्यक्रम यह है : (1) सरकार जमीन की हदबन्दी करके फाजिल जमीन का बंटवारा करे लेकिन वह हदबन्दी नहीं, जो सरकार ने कागज पर की हुई है; वह हदबन्दी तो जमींदारों को लाभ पहुंचाने के लिये की गई है। सही मानों में हदबन्दी ही। एक इकानोमिक होल्डिंग का तीन गुना छोड़ दिया जाये और फाजिल जमीन लेकर उसका बंटवारा कर दिया जाये भूमिहीनों में। इस प्रकार हम हिन्दुस्तान की विशाल जन-शक्ति को मुहैया करेंगे और उसके बल पर हम देश को आगे बढ़ायेंगे और ऊंचा बनायेंगे। फिर हमें एटम बम की आतिशबाजी छोड़ने की आवश्यकता नहीं पड़ेगी।

श्री रा० डो० मण्डारे (बम्बई-मध्य) :

इस प्रकार की हृदबन्दी का बेसिस क्या है ?

श्री योगेन्द्र शर्मा : मेरे पास वक्त नहीं है, वरना मैं बताता कि अखिल भारतीय कांग्रेस कमेटी के कमीशनों ने छान-बीन और अध्ययन करने के बाद यह सिफारिश की थी। यह कुमारप्पा कमीशन की सिफारिश है।

(2) शहरी सम्पत्ति की हृदबन्दी की जाये। मैं इसका एक्सप्लेनेशन नहीं देना चाहता हूँ, क्योंकि मेरे पास वक्त नहीं है। (3) नैशनलाइजेशन आफ इम्पोर्ट एंड एक्सपोर्ट ट्रेड। (4) नेशनलाइजेशन आफ फारेन आयल कम्पनीज। (5) नैशनलाइजेशन आफ रिमोनिंग फारेन एंड इंडियन बैंक्स और नैशनलाइजेशन आफ जनरल इनशोरेंस। (6) एबालिशन आफ प्रिवी पसिज। (7) एबालिशन आफ आई० सी० एस० प्रिविलेजिज। (8) रीआर्गनाइजेशन आफ एडमिनिस्ट्रेशन। और (9) एक्सक्लूजन आफ प्रापर्टी राइट्स फ्रॉम दि कांस्टीट्यूशन, क्योंकि इसके बिना कोई बुनियादी परिवर्तन नहीं किया जा सकता है।

आखिर में हम यही कहना चाहते हैं कि यदि हमने यह नहीं किया तो आज देश में हम जो चीज देख रहे हैं उससे हम घबराते हैं, हमें खतरा होता है और हमें जर्मनी के वीमर रिपब्लिक का भाग्य याद आता है जिसके बारे में एक अमेरिकन लेखक ई० ए० मौरर ने "जर्मनी पुटस दि क्लाक बैक" में पृष्ठ 17-19 पर लिखा है। हमें लगता है कि इतिहास ने हमारे देश को भी वही पढ़ावा दिया है जहाँ पर कि वीमर रिपब्लिक था। उसके बारे में उसने कहा है :

"What can be said for democrats who subsidise experiences who attack the regime ; who make the exiled emperor the richest man in deference to supposed property rights...."

अभी जो चीज हो रही है, इस सदन में भी हो रही है, वह यही है। प्रिन्सेज को हम सन्डिडाइज कर रहे हैं जिनको कि हमारे देश का समाजवाद विष की तरह है। हमारे देश में बादशाह नहीं है मगर आधुनिक बादशाह बहुत से हैं।

"This remarkable republic paid generous pensions to thousands of ex-officers and civil servants who made no bones of their desire to overthrow it...."

आज भी हम वही कर रहे हैं। न सिर्फ अपने देश में बल्कि इंग्लैंड में बैठे हुए बहुत से अफसरों को हम पेंशन दे रहे हैं। तो इस हालत में हमको खतरा है कि यदि वह कदम जिनका हमने उल्लेख किया है, हम नहीं उठाते हैं तो हमारे देश में जो हम लोगों ने एक नया प्रयोग किया है, जनतांत्रिक तरीके से सामाजिक परिवर्तन का प्रयोग किया है वह यदि असफल हुआ तो उसके बाद क्या होगा हम कह नहीं सकते। लेकिन क्या इसको सिर्फ आप कर सकते हैं ? एक पार्टी का दिन गुजर गया। हिन्दुस्तान अपने विकास के एक नये युग में आया है जहाँ पर कि कोई एक पार्टी यह दावा करे कि हम देश में बुनियादी परिवर्तन करना चाहते हैं तो वह हवाई बात है। इसलिये इस तरह के परिवर्तन लाने के लिये जरूरत इस बात की है कि इस कार्यक्रम को जो भी मानते हैं तमाम वाम-पक्षी लोग, तमाम जनतंत्र प्रेमी लोग, वह चाहे जहाँ हों, कांग्रेस में हों, कांग्रेस से बाहर हों, कम्युनिस्ट हों, सोशलिस्ट हों, सबों को इस कार्यक्रम को लाने के लिये न केवल संसद में, संसदीय दावपंच में, बल्कि जनता के बीच में जाना चाहिये, जनता को गोलबन्द करना चाहिये, जन-आन्दोलन तैयार करना चाहिये। उस आन्दोलन की लहर से हम देश में राज-नैतिक आर्थिक और सांस्कृतिक परिवर्तन करें, ऐसा परिवर्तन करें जिसका उद्देश्य प्रधान मंत्री ने स्वयं स्वीकार किया है। इसी तरह से हम

[श्री योगेन्द्र शर्मा]

देश में परिवर्तन ला सकते हैं। इन्हीं शब्दों के साथ मैं आपको धन्यवाद देता हूँ।

SHRI LILADHAR KOTOKI (Nowgong) : Mr. Chairman I rise to support the Finance Bill. I must congratulate the Prime Minister for bringing before this House and the country a realistic budget. I can well understand that the extreme right and the extreme left will not find this budget and the budget proposals acceptable. I call it realistic because the Prime Minister has taken the bold step of accelerating the process of establishing a socialist society in the country which this House itself has accepted and the country has accepted this goal in successive general elections. The only regret has been that this process had not got as much speed as it needed. We know, Sir, the people in the country have become restive and, therefore, it is quite proper that the Prime Minister, who is progressive, has taken this bold step to bring through the budget and through the Fourth Five Year Plan the acceleration of this process.

Along with the budget the Prime Minister has circulated the memorandum on 'Towards growth and social justice'. It is as it should be, but I would submit that a wrong impression has sought to be created in this House that growth means industrial growth whereas the growth of a nation means total national growth which includes industry and other sectors of national income.

I would submit that while some welcome steps have been taken to direct this growth on the proper lines in conformity with our goal, I think, the time has come when the Government should re-examine our industrial policy resolution which has become outdated and needs re-examination in order to reshape it to fit in with the needs of the time.

As far as social justice is concerned, it has been admitted, during the successive Plans and more particularly in the Draft Fourth Plan and also in this memorandum, that in this country we have about 80 per cent of the people in the rural sector who depend upon agriculture.

Large number of people are adding to the number of educated unemployed. Therefore something more has to be done in order to find employment for these millions of people who are either under-employed or are unemployed.

In the programme for the Fourth Plan and also in the current year something has been done in order to serve the small farmers and to have rural works programme. But I would submit that although this is a very laudable start, it does not even touch the fringe of the problem. Therefore I would submit for the consideration of the Prime Minister and the Government whether, taking into consideration the restive state in the country all-throughout, particularly among the young people and the rural areas, a bolder programme should not be undertaken on a national scale. I should submit with all humility that these few pilot projects in certain districts, welcome though they are, will not succeed; I am afraid, in taking the people with us: We have said enough through our successive Plans, election manifestoes and so on. The Prime Minister herself has admitted that we must give something concrete to the people. With an eye on that she has nationalised the 14 commercial banks. That is just the beginning, as she has said. She has taken some concrete steps through this programme of social justice, the programme for small farmers and for the chronically drought-affected areas and so on.

My submission is that when the Fourth Plan is yet to be finalised and brought before Parliament, there is time to reconsider the various allocations in the Fourth Plan so that during the Fourth Plan period itself we can touch all the districts and bring some succour to the people who need it most, which is the objective of the whole policy of the Prime Minister.

I would also draw the attention of the Prime Minister and of the House to the fact that in the wake of the Chinese aggression in 1962 we took a pledge and advocated a twin policy of defence and development as long as the threat of aggression remained. We have discussed

the other day in this House the Defence Budget and in the annual report of the Defence Ministry it has been clearly stated that the threat is very much alive both from China and Pakistan. Therefore I would submit that the development programme, particularly of the industry, in our country must be so reoriented as to subservise only three purposes, namely, defence, development of agriculture and industries which are export-oriented. Excepting these three objectives of defence, agricultural development and export earning, other industries should not be given a priority. That is my submission.

Then, so far as north-eastern region and its defence is concerned, it is linked up with development. I should submit that the threat today is more imminent and vulnerable in the north-eastern region comprising north Bengal, Sikkim, Bhutan, NEFA, Nagaland, Manipur, Tripura and Assam.

We are grateful to the Prime Minister that on 5th December last year she announced in this House and in the other House a package programme for economic development of Assam. I take it that the steps for the implementation of those programmes have been taken up by the Government. Of course, the people are yet to know in what particular shape and form these programmes are being sought to be implemented.

I would submit that although it does not find a place in the Prime Minister's announcement of a package programme for development of Assam, it invariably needs the development of railways which is the only means of communication in that region. We have pleaded in this House and with the Ministry concerned that the broad-gauge railway line should be extended to Gauhati and to Tinsukia. I am raising this matter because it is linked up with defence and development of Assam. When we took up the matter with the Railways, they straightway rejected it by saying that the extension of the railway line will not be economical. From their side, it may be quite correct. But so far as defence and development of the strategic region is concerned, it has to be treated as it was done previously in the

matter of extension of railway lines mainly for defence needs. The defence needs are still very much alive. The extension of the broad-gauge upto Gauhati immediately and then upto Tinsukia is a must. I fail to understand how the paucity of funds of the railway budget should be taken as a plea to reject this very vital need. Even for the implementation of the various schemes under the package programmes announced by the Prime Minister for Assam, the extension of this line is a must and indispensable. Otherwise, this package programme simply cannot be implemented and, if at all, it will be very much delayed.

Before I conclude, may I again thank the Prime Minister on behalf of myself and also the people of Assam that we look forward for more and more wholesome programmes in that strategic region of our country comprising the entire backward region of hills and plains which has been in a very precarious condition since the Partition.

SHRI DHIRESHWAR KALITA (Gauhati) : Some rigs have been dismantled by the O. N. G. C. This is the development of Assam.

SHRI LILADHAR KOTOKI : This is not the occasion for me to refer to details. I am simply saying that it conforms to the policy and programme enunciated by the Prime Minister and it is relevant in considering our plan, programme and budget.

With these words, I support the Finance Bill.

MR. CHAIRMAN : Shri Abraham. There are three names from your party. So, you will get 7 minutes. Kindly confine yourself to 7 minutes.

SHRI K. M. ABRAHAM (Kottayam) : Mr. Chairman, Sir, before coming to the taxation policy of the Government and the discriminatory treatment meted out towards Kerala, let me point out a few things. One is about the 19th September, 1968 strike of the Central Government servants. The issue before the strike was about the minimum need-based wage. Since the Government has referred

[Shri K. M. Abraham]

that question to the Pay Commission, they have partially accepted the issue which they had raised in that strike. The Government have yet to prove their *bona fides* by withdrawing the victimisation steps taken against the employees like termination of services, transfer of employees, break in service, etc. Even now in Kerala there are 13 employees who are yet to be reinstated. Hundreds of cases are yet to be withdrawn.

Secondly, coming to the Union Territory of Andaman and Nicobar islands, the Government employees there have launched a struggle to get their longstanding demands to be achieved. Will the Government be pleased to look into this matter and see their grievances redressed?

The Congress Government have systematically resorted to the method of imposing indirect taxation upon the common people. The growing burden of indirect taxation is taking away a large part of the wage packet of the salaried class. This has been proved in a clearcut manner by a study of the incidence of indirect taxation by the Minister of Finance. The study published on 20.12.69 reveals that the proportion of indirect taxation in the total consumer expenditure rose from 5.7% in 1958-59 to 10.1% in 1963-64 which means that a person who was earning Rs. 100 a month had to pay Rs. 5.70 as indirect taxation in 1958-59, was compelled to pay Rs. 10.10 every month. In urban areas the burden is still more and the average burden of taxation comes to 16.6% of the monthly income of a tax-payer.

It is more surprising that the consumer expenditure in Kerala was higher than only Orissa. In all other States the consumer expenditure is higher than Kerala. While in consumer expenditure Kerala ranks fourteenth amongst the 15 States studied by the Finance Ministry, with regard to the burden of indirect taxation, Kerala ranks third in the country. While the All India consumer expenditure was Rs. 26.48, in Kerala it was Rs. 23.67 per capita per month.

Though the study of the Finance Ministry does not take into account all the impact of indirect taxation, it still highlights the growing burden of indirect taxation on the poor people of this country. If the burden of indirect taxation after 1963-64 is taken into account, we can see that the burden has almost doubled during the last five years and Government is taking a bigger slice out of the bread of the common people of the country. This is the cruel logic of the path of development of capitalism in the country. While the richer sections are in a position to amass huge wealth by tax concessions and tax evasion, the poorer sections of our society are forced to become more and more pauper every year.

Coming to the burden of excise on essential commodities, we find that requirements of the common man have the most heavily taxed items. For instance, the match box essential for every man is bringing Rs. 28 crores to the tax revenue while the income from taxation of motor cars is about the same. The cotton cloth which is also a poor man's commodity is bringing in Rs. 49 crores, soap is bringing in Rs. 18 crores, sugar Rs. 80 crores, tea Rs. 24 crores and Kerosene, Rs. 114 crores.

18 hrs.

If we take some luxury items the burden is not substantial. Take the case of refrigerators and air-conditioners. They bring in only Rs. 7 crores, and the electrical domestic appliances bring in only Rs. 25 lakhs.

Therefore, Sir, the only solution to this is to bring down gradually the burden of excise on essential commodities and pass on the relief to the common man. The loss of the Government by this reduction can be recovered by increasing the burden of direct taxation on big business houses and big landlords. This is the only democratic policy that can be followed in the matter of taxation.

The Budget and the fiscal policies of the Government have callously neglected certain areas and certain regions. These are deliberately being kept backward by the British Imperialists and the Congress Government has been

pursuing the policy of discriminating between the State and States. Some States have been given step-motherly treatment in the matter of financial allocation, with the result that their economic growth has been retarded during the first three Plans. Kerala has been one of these States which received continuously neglected treatment with the result that, despite its natural resources, Kerala has remained among the ranks of the most backward States in the country.

Kerala has not received any major public sector project with sizeable employment potential. The unemployment has grown up to the dangerous level—with full employment upto 10 lakhs, and partially employed, 20 lakhs for a population of 2 crores. The small scale industry in Kerala is in precarious condition and the Central Government has miserably failed to give any sizeable relief either to the industry or the workers.

The Government which has got Rs. 100 crores to pay as compensation to the princes is advancing difficulties when the weaker States approach them for additional funds.

Even after nationalisation of banks, the Government has done nothing to divert credits to backward States like Kerala. So, Kerala will be perpetually in backwardness if this policy of utter neglect is allowed to be continued in future.

Even the Fifth Finance Commission failed to do justice to Kerala. The *per capita* income of Kerala is Rs. 391/- while the All-India level is Rs. 423/- which may be about Rs. 506/- after 15 years.

The State Planning Board, in their study suggests that there must be a 15-year perspective and even to raise the *per capita* income of Kerala to the All-India level after 15 years, Kerala would require a total investment in the Fourth Plan period of Rs. 1188 crores, including Central sector investment of Rs. 500 crores and also subsequent amount after the Fourth Plan.

For the last three Plan periods Government was offering a Ship Building Yard at Cochin.

I am glad to hear from the Minister of Shipping and Transport that it is going to materialise by June. But the real question is about the industrialisation and solving the unemployment problem. Will the Prime Minister be prepared to assure us categorically that sanction will be given for a steel Plant, for a Petrochemical Plant, for a Polyester Staple Fibre Plant, for an Automobile tyre manufacturing factory, a Scooter manufacturing factory and for a Billet Plant, for the promotion of engineering industries?

If the Government fails to accept the legitimate demand and aspirations of the people of Kerala, the much talk of unity and integrity of the nation will not be paid heed to and the people will rise as one man to throw out the yoke and the exploitation of the Delhi Padishah. Thank you.

SHRI S. R. DAMANI (Sholapur) : Mr. Chairman, I rise to support the Finance Bill.

I have listened very carefully to the speeches made by many of the hon. Members from the Opposition and with many point that they have raised I do not agree. I would like to say something about them. Let me first confine myself to the achievements that we have made during the course of the year and what requires to be done in order to stimulate our economy. I would like to make a few suggestions in this regard.

The hon. Prime Minister has formulated this year's budget proposals with certain objectives in view, that is to revive the economy, which has been in a state of stagnation during the last three or four years.

In order to stimulate saving, and in order to stimulate industrial growth, reasonable incentives were given, such as the exemption from tax on incomes upto Rs. 3,000 from interest on Bank deposits, dividends received from companies, or interest from Government securities. And in the amendment, more items are added.

Since then, the investment climate has improved and prices of equities of good companies or reasonably well-managed companies have

[Shri S. R. Damani]

appreciated by 10 to 15%. The momentum is catching up. I do not know how my hon. friend Shri Dandekar said that prices of equity shares were going down. Their index is going a little higher. I shall be happy if he had given some quotations. I feel that the objective of the Prime Minister to stimulate investment and growth is going to be fulfilled. The performance of the economy during the course of this year has shown progress on all fronts. Our exports have touched a new high of Rs. 1420 crores. Our imports have come down substantially to the tune of about Rs. 1,530 crores, narrowing the adverse trade balance to about Rs. 110 crores. This has resulted in the improvement of the foreign exchange reserves position also. There is only a marginal rise of 2.1% in the average level of prices for the 12 months of 1969. Our agricultural production is likely to touch 100 million tonnes, and industrial production has also increased by about 7.6%. These are all very encouraging achievements and I would like to compliment the Prime Minister for all the achievements. We have to see whether the momentum can be maintained or not in the current year or the next two to three years. For that every care should be taken. According to the present signs, it is a little doubtful whether it will be possible to maintain our exports and to confine ourselves to the level of imports which we have achieved last year.

Although our industrial production has increased by 7.6%, I say that this is due to better utilisation of the idle capacity or to some extent due to rise in prices and not by raising of new investments and setting up new Corporations. This has also been confirmed by the hon. Minister of Industry. If we take the growth of the industrial production of the last four years from 1966 to 1969, we will see that the growth was very slow. The average comes to about 3% as against the growth from 1961-65 which was about 9%. That means, the industrial production has increased by 50% or $1\frac{1}{2}$ times whereas in the last four years, the industrial production has increased only by 10%. That is also due to better utilisation of capacities and rise in prices only. This factor can be confirmed by seeing the new capital issues by private limited companies. In 1969, it was Rs. 102

crores but in 1966 it was Rs. 339 crores. Further, in terms of investment in the first six months of 1969, the new capital issue was of the order of Rs. 22 crores as against Rs. 40 crores for the same period in 1968.

The momentum of establishment of new industries is very slow. This requires to be looked into and serious action taken.

This could also be corroborated by another fact. Now there are very few applications from entrepreneurs to our financial institutions. They have got idle money; but the applications are few. Previously the position was the reverse: there were a lot of applications and scarcity of money. The present position has resulted in the shortage of so many items. For example, at present there is shortage of iron and steel, aluminium, non-ferrous metals, fertilisers, chemicals, synthetics based on petroleum products, motor vehicles, tyres, tubes, tractors, paper and paper boards, wood pulp and many more. If this condition continues, I am afraid there will be shortage of many more items.

Along with this in four years our population has increased by 50 million. Due to the green revolution and increase in agricultural production, the demand from the rural areas is bound to increase and to meet it and the increased export needs it is very essential for new industries to be established as early as possible, whether if they be in the public or private sector. This should be done at a fast pace to catch up with the fall of the last four years. Unless our production increases at the growth rate of 15 per cent to meet all the challenges, it would be very difficult to keep pace. Therefore, more emphasis is required for the establishment of new industries at a faster rate.

I agree Government have taken some action. They are alerts, but still more is required. Recently Government have de-licensed investments of one crore of rupees. But this is for a period of six months only. I would say there are many items production of which cannot be taken up by just

an investment of a crore of rupees. Therefore, in the case of any industry requiring more than a crore of rupees investment, if the plant and machinery are available in the country and import of raw material is not required, there should be no restriction and they should be allowed without licensing. There are many items which cannot be taken up with an investment of one crore of rupees. In the case of such items, the limit should be increased to four or five crores of rupees. In such cases, the only restriction should be that they do not require more foreign exchange for import of capital goods. I hope Government will consider this sympathetically.

Similarly there are so many projects in the private/public sectors like fertilisers, paper manufacture, newsprint, tractors etc. for which applications are pending for a long time. I hope Government would take immediate action so that these projects are put up for going into production as early as possible.

I am glad the Prime Minister announced the decision to establish three steel plants a few days back. I compliment her on this. I hope work on the steel plants will be taken up as early as possible.

There is a general feeling—I do not know how far it is correct—that the Industry Ministry is too rigid, there is delay and it takes a long time to take a final decision on any proposal before it. This is the general impression. If it is so, it should be changed and the bottlenecks should be cleared, with a view to encouraging persons to come forward with proposals of setting up new industries.

I am told that it takes two to three months to circulate to the other Ministries the minutes of the Licensing Committee meetings. I do not know how far it is correct. If it is correct, the efficiency should be increased so that the decisions taken are implemented quickly.

In a developing economy, the emphasis has to be on faster rate of production. That is very essential. Whoever comes forward to start industries, increase production, meet

the demands of the country and make it self-sufficient should be encouraged. That should be the basis.

Sholapur is one of the industrial cities and because there is no air service to Sholapur, its development is being held up. In Poona which is only 120 miles away, industries are coming up. The policy of the Government should be to decentralise industries. This object will be achieved only if the small towns are connected by air services. We approached the Government and requested the Ministry to look into this matter but there has been no encouraging response. We are spending Rs. 10 crores on our airports to accommodate Jumbo jets, but we are not prepared to spend Rs. 5 lakhs for the development of a small town like Sholapur. This policy should be changed.

The textile industry has been passing through bad days. Actually three Ministries are connected with it, the Ministry of Agriculture, the Ministry of Foreign Trade and the Ministry of Finance. Cotton production has not increased and the prices of cotton have gone up by 50 to 60 per cent in the last two or three years and industry is suffering. Therefore, I request that for the purposes of modernisation, the textile industry should be included in the priority industries.

Sir, the exemption limit for contribution towards provident fund and insurance premium is 30 per cent or Rs. 15,000, whichever is lower. This limit requires upward revision. Perhaps at the time of framing the proposals, it escaped attention. My suggestion is that it should be 30 per cent or Rs. 20,000 whichever is lower against the present rate. This will attract more savings.

Some years ago, the corporate taxation on private limited and public limited companies was the same, but later in respect of the private limited companies it was increased to 65 per cent and it is only 55 per cent for the public limited companies. There is no reason for this discrimination, and it should be removed.

The revenue audit was introduced a few years ago to check the calculations of assessments, but it is creating a lot of difficulties

[Shri S. R. Damani]

because they are now challenging the interpretation of the law by the I. T. Os., Commissioners and even the Members of the Board. In interpretation even High Courts differ, and so they should confine themselves to their work.

श्री शिवचंद्र झा (मधुबनी) : सभापति जी, यह वित्त विधेयक, 1970 कानून बन सकता है, इतिहास नहीं बन सकता है। इस संसद के जरिए से आज हम कानून बनाते हैं। समय का तकाजा है कि हम कानून ही नहीं बनाएं, बल्कि इतिहास बनाएं, समाज और मुल्क के इतिहास में परिवर्तन करें। लेकिन यह वित्त विधेयक जो है इसमें हम ऐसा कुछ करने नहीं जा रहे हैं। इसकी बुनियादी वजह यह है, जैसा कि बजट भाषण में भी मैंने यह कहा था कि यह दर्शन विहीन विधेयक है। बजट भाषण के पीछे कोई दर्शन नहीं है। जो कुछ है वह स्टेटिस्टिकल जिमनास्टिक, आंकड़ों की कसरत है। आंकड़ों का खिलवाड़ है। आंकड़ों की बात जब सामने आती है तो मुझे पं० जबाहर लाल नेहरू की बात याद आ जाती है। पंडित जी जब आंकड़ेवाजों के बीच में बैठते थे और वह लोग जब आंकड़ों में रेट आफ ग्रोथ दिखाते थे कि इतनी तरक्की हो गई, इतना विकास हो गया तो उन तमाम बातों को मुन कर पंडित जी आखिर में कहा करते थे कि इन आंकड़ों का कोई मतलब नहीं होता जब तक देश में एक भी भूखा इन्सान है। वह लोग आंकड़ों के द्वारा सिद्ध करने की बहुत कोशिश करते थे लेकिन पंडित जी का एक यही फैसला होता था कि इन आंकड़ों का कोई मतलब नहीं होता है जब तक देश में एक भी भूखा इन्सान है। और आज देश में बेरोजगारी है, भूखा इन्सान है, यह हम सब जानते हैं। तो इस विधेयक में थोड़ा यहाँ घटा दिया, थोड़ा यहाँ बढ़ा दिया, थोड़ा यहाँ से निकाल दिया, थोड़ा वहाँ जोड़

दिया, इसकी भूलभुलैया के सिवाय और क्या है? यह जो भी आंकड़ों का खेल है उससे निकलता क्या है? थोड़ी देर के लिए मैंने पहले कहा कि स्टेटमेंट आफ आबजेक्ट्स में सफाई होनी चाहिए जो सफाई नहीं है कि इस विधेयक के जरिये क्या होने जा रहा है, कौन से तथाकथित परिवर्तन होने जा रहे हैं, लेकिन वह उसमें है नहीं। अब हम थोड़ी देर के लिए फिर गौर करते हैं तो पाते हैं कि आम जनता को उससे राहत नहीं मिलने जा रही है। आम जनता को उम्मीद थी कि इससे उनको राहत मिलेगी। लेकिन इस विधेयक के जरिए उस पर बोझ ही आने को है और आने जा रहा है। उस दिन कुछ कंसेशन एलान किए। 1 करोड़ 80 लाख रुपये का कंसेशन दिया। अब यदि हम उन कंसेशंस में जाएंगे तो "हकीकत में" जो कंसेशन दिया जा रहा है वह उन लोगों को दिया जा रहा है जिनकी हालत अच्छी है यानी चाय मालिक हैं या दूसरे रूप में वेल्थ टैक्स वाले हैं, उन्हें कंसेशन मिलने जा रहा है। यदि हम चाय लें, चीनी लें, तो आम जनता को राहत मिलने वाली नहीं है। यह बात मैं कहूंगा तो यह होगा कि विरोधी दल के हैं इसलिये कहते हैं। लेकिन अखबार है इन्हीं का, उसका नाम है नेशनल हेराल्ड। उसके सम्पादक हिन्दुस्तान के एक आला सम्पादकों में से हैं और कहा जाता है कि शायद सरकार की तरफ उनकी हमदर्दी है। वह अपने 3 मई के सम्पादकीय में लिखते हैं, दो ही इंस्टेंस में दे रहा हूँ, जो चाय के मुताल्लिक तथाकथित कंसेशन दिया गया है उससे क्या होने को है, उसके बारे में वह लिखते हैं :

"The concessions now announced would be helpful to the small and waek gardens producing tea of inferior quality, particularly in the Nilgiris, Assam and Darjeeling. Nearly half of the Rs. 2 crores is expected to go to

these small producers. Whether any of the relief will reach the consumer is doubtful."

चाय की जो रियायत घोषित की है, उसका फायदा छोटे प्रोड्यूसर को होने वाला है, लेकिन जो कन्ज्यूमर है, जो गरीब चाय पीनेवाला है, उसको इससे फायदा होगा, मुझे इसमें सन्देह है। मैं जानना चाहता हूँ कि स्माल-टी-प्रोड्यूसर कौन है, उसके स्माल-नेस का क्या नक्शा है? कितने स्माल-टी-प्रोड्यूसर हैं? सभापति महोदय, यह बहुत बड़ा थोफिटीयरिंग बिजनेस है। सबसे छोटा प्रोड्यूसर भी बहुत बड़ा प्रोफिटीयर है, छोटे प्लांटेशन में भी बहुत बड़ी मुनाफाखोरी है, इसलिये जिस कन्सेशन का एलान किया गया है, उसका लाभ इन प्लांटेशन वालों को ही मिलेगा, यह कन्सेशन इन प्लांटेशन की मदद के लिये है...

SHRI S. KANDAPPAN: Sir, I think this is a very uncharitable remark. The small producers are very small.

श्री शिवचन्द्र झा : प्रधान मंत्री जी इसका जवाब देंगे, आप क्यों चिन्ता करते हैं।

दूसरी बात वेल्थ टैक्स के कन्सेशन के बारे में कही गई है, अबन एरिया या जो लोग बाहर रहते हैं, उन पर लागू नहीं होगा, इसके बारे में सम्पादकीय लिखता है—

"but wealth tax concession goes to the people whose claim to relief will be widely questioned. The original Finance Bill proposed that the farm houses whose value is above Rs. 1 lakh would be subject to wealth tax. The Prime Minister points out that farm houses may be situated in the midst of extensive agricultural holdings and may exceed Rs. 1 lakhs in value. Persons owning these may also own a residential house but they may maintain farm houses and direct agricultural operations from them. It is, therefore, proposed to exempt these farm houses, whatever their value, from wealth tax liability. One who owns a farm

house worth over Rs. 1 lakh in addition to other houses and extensive agricultural holdings is obviously a wealthy man and should not be allowed to escape the social obligations of wealth."

यह कन्सेशन किसको मिलेगा, जिस आदमी के पास 1 लाख से ज्यादा की सम्पत्ति है, वह तो दौलतमन्द की कटेगरी में आ जाता है, इस लिये हकीकत में यह कन्सेशन सम्पत्ति वाले को दी जा रही है। यह बात नेशनल हैरेल्ड का एडिटोरियल कहता है, जो विरोधी पार्टी का नहीं है। इसलिये इस प्रकार के कन्सेशन से आम जनता को राहत नहीं मिलेगी।

अब देखिये—जब हम वेल्थ टैक्स में जाते हैं तो क्या-क्या हकीकतें सामने आती हैं। हमारे दाण्डेकर साहब कहते हैं कि बहुत टैक्स लग रहा है, बहुत जुल्म हो रहा है, उन्होंने मर्डर्स टैक्स कहा है—यह गलत बात है। आप देखिये—जब प्रेजेंट रेट लागू होगा तो तीन लाख जिसको सम्पत्ति है, एक परसेन्ट के हिसाब से एकजेम्पशन को छोड़कर उसे 2 हजार रुपया टैक्स का देना पड़ेगा। तीन लाख की सम्पत्ति वाले को यदि 2 हजार रुपया देना पड़े, तो आप अन्दाजा लगा लीजिये, उस पर कितना बोझा पड़ेगा, क्या वह साधारण गरीब आदमी है या धनी आदमी है? पांच लाख की सम्पत्ति वाला इस समय दो हजार देता है, जब नया रेट लागू होगा तो चार हजार देना पड़ेगा, अब यदि पांच लाख में से चार हजार घटा दें, तो बताइये वह गरीब है या धनी है? इसी तरह से 20 लाख वाला इस समय 32 हजार रुपये देता है, नया रेट लागू होने पर 49 हजार रुपया देगा, 50 लाख की सम्पत्ति वाला इस समय 1 लाख 7 हजार रुपया देता है, नये रेट पर 1 लाख 99 हजार रुपया देगा, इस तरह से 48 लाख रुपया फिर भी उसके पास बच जायगा। 48 लाख रुपया हिन्दुस्तान जैसे देश में, जहाँ कि 75 प्रतिशत लोगों की आमदनी 3 आने रोज है, यदि किसी के पास बच

[श्री शिवचन्द्र झा]

जाय, तो क्या उस पर कोई बोझा पड़ा, कोई जुल्म हुआ ? सभापति महोदय, यह कन्सेशन तो सिर्फ आंकड़ों का खिलवाड़ है..."

सभापति महोदय : अब सदन में आघा घन्टे की बहस ली जायगी । आप अपना भाषण कल जारी रखें ।

18.29 hrs.

HALF AN HOUR DISCUSSION

STATUE OF NETAJI SUBHAS CHANDRA BOSE NEAR
RED FORT

MR. CHAIRMAN : The House will now take up half an hour discussion regarding the statue of Netaji Subhas Chandra Bose near Red Fort. This half an hour discussion was originally fixed for the 29th April 1970. The discussion, however, was postponed and is being held now. The ballot of notice seeking permission to participate in the discussion, received under Rule 55, sub-rule (5), which was held on the 29th April 1970, the date originally fixed for the half an hour discussion, holds good for today also. Therefore, the Members who secured the first four positions in the ballot held on 29th April, 1970 will only participate in the discussion in addition to the mover.

SHRI B. K. DASCHOWDHURY (Cooch-Bihar) : Sir, this half-an-hour discussion arises out of the answer given to Unstarred Question No. 1812 dated 6th March, 1970. The Question was :

(a) whether Government have taken a decision to install the statue of Netaji Subhas Chandra Bose near Red Fort ;

(b) if so, the details thereof ;

(c) the time by which it will be installed and the cost of the statue ; and

(d) the names of the personnel in the Committee which took the decision of installing the statue ?

The reply was :

(a) No, Sir.

(b) and (d). Do not arise.

(c) No indication can be given as to the date by which the statue would be installed and the cost of the statue, as that would depend on the final selection of a suitable site and the organisation which would offer to put up the statue.

In the last few years several Questions have been put regarding erection of a statue of Netaji Subhas Chandra Bose in front of the Red Fort. Last year on 14.3.69 there was a Question Starred No. 482 and I put a supplementary. I quote that supplementary. I asked :

"Netaji's supreme ambition was to unfurl the National Flag on the Red Fort. In view of the great sentiment prevailing throughout the country—in the minds of the Indian people today Red Fort and Netaji are linked together, may I get a straight answer from the hon. Minister as to when the decision would be taken that the statue of Netaji will be erected on the ramparts of the Red Fort ?"

Shri Vidya Charan Shukla, the hon. Minister of State in the Ministry of Home Affairs replied :

"We have already indicated that we want to associate Netaji's statue with the Red Fort. Where exactly in the Red Fort it will be done is a matter for consideration and decision. That is under consideration.

Sir, we find from the records as early as 1965 a Committee was constituted under the Chairmanship of the Minister of Works, Housing and Urban Development to install statues of our national leaders at various places in the country but since 1965 the matter has been hanging in between decision and indecision of this Government. Even in the last year when a pointed Question was asked the hon. Minister was pleased enough to inform this House that a Committee was constituted and the matter is