

12.20 hrs.

MESSAGE FROM THE PRESIDENT

Mr. Speaker: I have to inform the House that I have received the following message dated the 6th April, 1967, from the President:—

"I have received with great satisfaction the expression of thanks by the Members of the Lok Sabha for the Address I delivered to both the Houses of Parliament assembled together on the 18th March, 1967".

12.20½ hrs.

FINANCE BILL, 1967

The Deputy Prime Minister and Minister of Finance (Shri Morarji Desai):

Sir, I beg to move*:

"That the Bill to continue for the financial year 1967-68 the existing rates of income-tax with certain modifications and the existing rates of annuity deposits and to provide for the continuance of certain commitments under the General Agreement on Tariffs and Trade and the discontinuance of the duty on salt for the said year, be taken into consideration."

As I mentioned in the Statement of Objects and Reasons, this short Bill merely seeks to continue the existing tax structure for the financial year 1967-68, subject to certain modifications in relation to income-tax and also to continue the existing rates of annuity deposits required to be made under the Income-tax Act. I do not, therefore, propose to take the time of this House in discussing the details of the tax rates and annuity deposits. I would only explain two of the important features of the Bill.

12.22 hrs.

[SHRI C. K. BHATTACHARYYA *in the Chair*]

The first feature to which I would refer is the one which relates to the provisions made in the annual Finance

Acts during the past few years to provide certain tax rebates to stimulate exports. These rebates which are available to assesseees other than foreign companies comprise, firstly, a rebate of 10 per cent of the tax attributable to the export profits and, secondly, in the case of manufacturers of specified commodities, an additional rebate of tax calculated at the average rate of tax on 2 per cent of the sale proceeds of the articles manufactured and exported by them or sold by them to an exporter in India. These rebates were granted under the schemes for providing special incentives for promotion of exports which were in operation prior to the devaluation of the rupee. With the devaluation of the rupee in June last, the justification for continuing these special incentives has ceased to exist. In fact, simultaneously with the announcement of the devaluation of the rupee, Government had announced the discontinuance of the various export promotion schemes and incentives in force prior to the date of devaluation. In conformity with this policy, the Bill seeks to provide for the continuance of the tax rebates in relation to exports only with reference to exports or sales to exporters made before the date of devaluation and not with reference to exports or sales made thereafter.

The second feature relates to the provision in the Finance Act of 1966 for the levy of an additional income-tax on domestic companies of certain categories with reference to their distributions of equity dividends in excess of 10 per cent of the paid-up equity capital. This tax is leviable on domestic companies other than those which are required compulsorily to distribute dividends upto the statutory percentage of their distributable income. The provisions in the Bill for the levy of this tax are, in substance, the same as in the Finance Act of 1966. Thus, under the Finance Act of 1966, as also under the Bill, the additional tax is to be calculated at the rate of 7½ per cent on the company's total

*Moved with the Recommendation of the President.

income to the extent of the relevant amount of distributions of dividends by it. The relevant amount of distributions of dividends comprise, in both cases, firstly, the amount of equity dividends distributed by the company in the preceding years on which the tax at 7-1/2 per cent was chargeable but could not be charged due to insufficiency of the total income with reference to which the liability to this tax is measured, and secondly, the amount of equity dividends distributed during the relevant accounting year in excess of 10 per cent of the company's paid-up capital.

Before concluding, I would refer to the statement made in this House on November 21, 1966, by the then Finance Minister, announcing certain measures for providing income-tax relief to industry in consequence of devaluation of the rupee. The main relief announced by him was that where capital plant and machinery was imported by industry from abroad before the date of devaluation on deferred payment terms or against foreign loans, the cost of such assets would be allowed to be written-up by the amount of the additional rupee liability incurred by industry in paying the instalments of the cost or the foreign loans, and depreciation, but not development rebate, would be allowed with reference to the cost so written up. He had further stated that to implement these and other ancillary measures announced by him, Government would be sponsoring the necessary amendments to the Income Tax Act at the next suitable opportunity. I would like to inform hon. Members that I fully endorse the measures outlined by the then Finance Minister in his statement. I have not included in this Bill the amendments to the Income Tax Act necessary to implement these measures as the Bill is limited in its scope to the continuance of the existing tax structure and the time at the disposal of the House to consider its provisions is also limited.

For these reasons, I do not intend to move the amendments to the Bill in this matter of which I had given notice

earlier. I propose to introduce these amendments through the main Finance Bill which will be presented here some time in May 1967. I may add that on the passage of the main Finance Bill into law those amendments would be effective for and from the assessment year 1967-68 and would thus cover incomes earned during the accounting year in which devaluation took place.

I trust that the proposals in this short Bill will receive the unanimous approval of this House.

Mr. Chairman: Motion moved:

"That the Bill to continue for the financial year 1967-68 the existing rates of income-tax with certain modifications and the existing rates of annuity deposits and to provide for the continuance of certain commitments under the General Agreement on Tariffs and Trade and the discontinuance of the duty on salt for the said year, be taken into consideration".

Shri Pilo Mody (Godhra): Mr. Chairman, I get up today primarily to console myself because I know, no matter what I do, the Finance Minister is going to run away with a lot of money, and no matter what I say, that money is going to be misspent.

An hon. Member: How?

Shri Pilo Mody: Misspent in a great many ways which I shall explain shortly.

I was hoping that even a vote on account in today's economic conditions called for some reduction of the burden that this economic has been carrying. Unfortunately, I see no signs of it, instead of which the misspending continues, and continues generally under three broad heads.

The public sector, which is the pet pastime of the Congress Government for the last 10-15 years, has been consuming whatever surpluses that this country produces at an alarming rate. I would like to draw the attention of the Finance Minister to a special study conducted by the Economic and Scientific Research Foundation in which it

[Shri Piloo Mody].

was stated that this country has lost by way of production and yield Rs. 500 crores on companies which have been in existence over the last 5 years; and this does not take into account the moneys that have been spent on the steel industry. It has also been projected that at the end of the Fourth Five Year Plan, the loss by way of production to this country as a result of the public sector may very well be something in the neighbourhood of Rs. 2,000 crores. This is the price the country has had to pay, the economy has had to pay, the people have had to pay for pandering to the public sector.

Another head under which expenditure is being incurred at an alarming rate is what is commonly called the bureaucracy. There has been an indiscriminate increase of departments, an indiscriminate increase of government jobs, and the Finance Minister, who until recently presided over the Administrative Reforms Commission, came up with certain suggestions. But I find that even on the basis of the interim report, there is absolutely no intention on the part of Government to curtail any expenditure whatsoever.

We have had in the past the sorry spectacle of seeing the governments of this country being run by ministries which are not geared to the needs of government, but are being geared to the needs of the Congress Party, primarily to satisfy the dissident elements within the Party. Otherwise, how could you explain, Mr. Chairman, that the Government of Madras can be run with 8 Ministers but the Government of Maharashtra requires 28 Ministers? How can you explain the Government of Orissa being run by 14 Ministers and the Government of Rajasthan requiring 24 Ministers? Are there any more functions that the people in Rajasthan and Maharashtra have to perform?

As far as the Centre is concerned, its tally last year was 57. I fail to understand what 57 people can do for this country by way of functions that they perform whereas in various States

only 8 are required. This is how money has been spent.

I cite the example of the ministries and not the whole host of other activities in which money is spent because this is the apex, this is what highlights the expenditure of the Congress Governments.

The Third head under which a great deal of money is being spent is of course, corruption, corruption and leakage which is inherent in the permit licence raj system that the Congress Government has been adopting over the last 10—15 years.

And yet, in spite of all this waste of money, in spite of this monumental expenditure, there are three critical sectors of the economy which are being starved. I was very happy to hear the Finance Minister a few minutes ago saying that he attaches the highest priority to agriculture. In the past, we have heard the late Prime Minister, Shri Jawaharlal Nehru, also saying similar things. We have heard in the past other Ministers giving that assurance. The late Lal Bahadur Shastri gave us a solemn assurance on that point. We have been hearing this that agriculture is receiving the highest priority. But unfortunately, it does not reflect itself in the figures of the Five Year Plans. It has not done so in the Second Plan, it has not done so in the Third Plan, it has not done so in the draft outline of the Fourth Plan. I am afraid we cannot possibly take these assurances at their face value.

Agriculture, infra-structure, roads, transport, communications, power—these are sectors of the economy which it is the business of Government to promote, and yet these are being starved at the expense of the so-called public sector.

Social overheads. Look at the condition of education in this country. Look at the condition of health in this country. What is the expenditure that has been incurred. Look at the quality of our education. If

money was being spent on these, nobody would have objected to the taxation structure. Unfortunately, we have got accustomed to the fact that we have to suffer these orgies of financial mispending, of over-taxation, of over-borrowing, reckless deficit financing, the violent nature of the tax structure.

The tax structure, for the last few years, has really been geared to the personality of the Finance Minister. First it was TTK, then it was MD, then again TTK, and then after a brief spell it is again MD. This is how the taxation policies of the country have been oscillating like a pendulum with absolutely no indication that we will achieve a stable tax structure over the future. How are businessmen, entrepreneurs and industrialists to plan their activity? Government believe in planning, talk about perspective planning, but I think they refer to it only for themselves because with the present fiscal policies that are being followed, it is impossible for any man to gear his thinking and to plan for the future.

About over-legislation, of course, we need not say very much. We have been having over-legislation with very few legislators present over the last so many years.

But before I conclude, I must refer to the rather pathetic plea that was made by the Prime Minister recently about one thing: co-operation from all sections of the House. Her Government is in difficulty and she wants co-operation. We are willing to give this co-operation but we wish certain co-operation from them as well. The only co-operation we wish from them is that they listen to us, they take our advice and they follow the policies that we advocate. That is all the co-operation we want from them and in return to it we are prepared to raise our hands everytime they speak. But unfortunately they do not wish to give anything; they only wish to take. Only this morning in a function which the Finance Minis-

ter attended, he referred to the lack of confidence and lack of trust. I think he had a point there; a very small point. I think it is necessary that we do improve the trust between the Government, business and labour and all other sections of the community. It cannot be done if the lines of communication are cut off between the ministries and the rest of the people of India. This Government, not even with 280 ministers, is likely to hold on very long. In the Lobby one hears a great deal; already they have gone and appointed 52 ministers. In the lobbies, it is said: the pack of cards is complete; everybody is looking for the joker. Who will be the joker? I regret that I have come to this sad conclusion and my friends on the Treasury Benches will forgive me for saying so—the heads in the Treasury Benches are as empty as the treasury itself. Sir, I thank you for giving me this opportunity to speak.

Mr. Chairman: There are a number of speakers and I would request them not to take more than ten minutes each.

Shri Himatsingka (Godda): Sir, I have heard the speech of the hon. Member Mr. Mody and also the complaint that large amounts of money are invested in the public sector undertakings. There is no doubt about investment of large funds in public sector undertakings. Some of them are not giving the results that they should or that were expected. I have no doubt that if they are geared up and managed properly, they should be able to relieve a lot of pressure that is being put by way of taxation and otherwise.

As regards health and education, there are no grounds for complaint. A large number of diseases which were prevalent in the country have practically been eradicated. The life-span has increased. There has

[Shri Himatsingka].

been all round improvement so far as health is concerned.

I feel that there is room for cutting down the expenditure to a large extent; the money thus saved can be put into proper use for improving agriculture and other industries which will help in the production of goods that we badly need and that would relieve the inflationary pressure on our economy. Therefore, steps should be taken by the Government to cut down expenditure as far as possible in a number of ministries and it is possible if there is co-operation between the different ministries and the Finance Ministry. I feel that there is room for reduction of expenditure and I am glad that the deficit that was shown in the vote on account budget, of about Rs. 350 crores, has actually been reduced to about Rs. 150 crores. The result on the 31st March shows that the deficit that was put down at about Rs. 350 crores has come down to Rs. 150 crores only; it is seen from the report of the Reserve Bank recently published. Moreover, the expenditure includes about Rs. 100 crores on the purchases of accessories and other inventories; that should not be treated as expenditure, because there is a corresponding asset there. Therefore, the actual deficit is much less than what was shown in the vote on account budget that was placed before the House. That is what appears from the latest report of the Reserve Bank, and other figures that have been published in the *Economic Times* and so on. That is a very healthy sign and I feel that steps should be taken to improve the economic conditions in the country because at present there is practically no new industry coming up; there is practically no industry being put up on account of the want of capital; there is no money in the country and foreign capital is not coming, and as a result, there is practically want of production and want of various consumer articles needed in the country. On the con-

trary, there is a paradox in the country. Certain things that are in production, for them there are no purchasers, and for others there is a shortage of goods. It shows that the country's economy is in a bad way. People have not got money to purchase various things that they need; whatever they can save is practically utilised and spent in the purchase of foodgrains. There is not any money left for the purchase of other articles that they need. Therefore, the saving with the people must be allowed to be increased, and that can only be done if there is a good deal of reduction in the personal taxes as also on the taxes of the companies, thereby allowing them to save money which they can plough back in industries and increase their production capacity. That is to say, there is room, and steps must be taken to reduce the expenditure, reduce the taxes on companies as also the personal taxes so that money can be left with the investors to invest in the industries that are very badly needed to be set up.

If the corporate taxes are also reduced considerably, that will enable companies to plough back and expand their activities and also put in money in other productive enterprises. Therefore, it is necessary for the Finance Minister to take bold steps to set the economy of the country going, an economy which is in a very bad state for the last three to five years and which has brought this country to this pitiable state. If bold steps are taken to reduce expenditure, that will enable the Government not to impose any new taxes because there is no room for any additional taxes being imposed. If that is done, I hope that the country's economy will go forward and the difficulties that we are passing through will be very much alleviated.

Of course, as the Finance Minister has already said, attention has got to be given to agriculture, because that is one of the most necessary subjects which needs attention. If we do not increase our food production, it will

cause very great difficulty for the country. A large number of agricultural products are also needed by industries. Therefore, I feel that attention must be paid to provide various inputs that are required to increase the capacity of the country for increasing production. I feel Government should pay attention to that.

श्री यश बल शर्मा (भ्रमृतसर) :
सभापति महोदय, वित्त मंत्री महोदय ने अंतरिम वित्त व्यवस्था की दृष्टि से जिस वित्त विधेयक को उपस्थित किया है मैं आप की सेवा में आप के माध्यम से कुछ तथ्य सदन के सामने रखना चाहता हूँ।

मुझे ऐसा अनुभव हुआ कि आज की परिस्थिति और बीते कुछ 19-20 वर्षों के अनुभव से इस विधेयक को देख कर ऐसा लगता है कि कांग्रेस शासन कोई सबक सीखना नहीं चाहता है। आर्थिक संकट की आज की सारी स्थिति को शासक दल विकास का संकट कह करके आम जनता को और इस सदन को समझाने की कोशिश कर रहा है। मैं समझता हूँ कि यह विकास का संकट नहीं है यह नीतियों और उन की कार्यान्विति की भूलों का परिणाम है और मैं समझता हूँ कि यह एक विनाश की स्थिति है। अगर हम समय रहते और सरकार अपनी नीतियों में सुधार करके और देश की परिस्थिति का ठीक ठीक विचार करते हुए राष्ट्रीय साधनों का उपयोग करके एक अगर क्रान्तिकारी परिवर्तन हमारे देश की आर्थिक स्थिति में नहीं किया जाता तो यह संकट हमारे लिए अनेक प्रकार से घातक होगा।

स्वदेशी की बात प्रधान मंत्री महोदय ने कही है। मुझे ऐसा लगता है कि उन्होंने यह जो स्वदेशी का नारा दिया है यह नारा बड़ा धानन्द देने वाला है लेकिन नारे से बात नहीं बनेगी। स्वदेशी और विदेश की अनेक बातें यह दोनों मिला कर किस तरीके से चलायेंगे ? आज हमारे देश में पूंजी विदेशी

है। आज हमारे देश की योजनाएँ लगभग विदेशी हैं। आज हमारे देश की तकनीकी विदेशी है और यह सारी की सारी चीजें विदेशी हैं और फिर उस के ऊपर केवल नारा स्वदेशी तो मुझे लगता है यह बात बन नहीं पायेगी। इस से देश को कोई लाभ नहीं होगा। निश्चित रूप से अगर हमें स्वदेशी का विचार करना है तो फिर स्वदेशी एक व्यवहार की प्रक्रिया है। स्वदेशी आचार का मंत्र है इस नाते से मैं वित्त मंत्री महोदय से कहूंगा कि कम से कम देश को आर्थिक व्यवस्थाओं के अन्दर वे स्वदेशी का अधिक से अधिक विचार करें और अगर वे स्वदेशी का विचार करेंगे तो उस नाते से फिर स्वदेशी श्रम शक्ति का विचार अनिवार्य हो जाता है। स्वदेशी श्रम शक्ति आज हमारे स्वदेश के अन्दर अपने देश के अन्दर श्रम शक्ति से अपने देश की मानवी शक्ति से कम से कम सम्पन्न हैं, बाकी पूंजी की बातें विवादास्पद हो सकती हैं। मुझे दुःख है कि आज जिस तरीके से ट्रायोबेनम लाया गया है एल० आई० सी० के अन्दर उस से हमारी श्रम शक्ति की अवहेलना की गई है। गति और दक्षता के नाम पर देश की मानवी शक्ति की इस प्रकार से अवहेलना मुझे लगता है इस तरीके से अगर हम चलेंगे तो मानव को मशीन खा जायेगी। मशीन का जनसंच विरोधी नहीं है। हम मशीन को लाने का विरोध नहीं करते हैं लेकिन मशीन हमारे लिए है। हम मशीन की बलि नहीं दिये जा सकते हैं। हमारी आवश्यकताओं की दृष्टि से सामान्य जीवन की प्राय को बढ़ाने की दृष्टि से देश के उत्पादन को बढ़ाने की दृष्टि से मशीन जिस हद तक हम चाहें काम में लायें, नये साधन जिस हद तक हम चाहें लायें। विदेशी सहायता का भी जनसंच विरोधी नहीं है, हम विरोधी नहीं हैं। हम समझते हैं कि विदेशी सहायता हमारे तरीकों से, हमारे जिसे कहना चाहिए कि बंगों के ऊपर, हमारी शर्तों के ऊपर और हमारे विकास की दिशा के अनुकूल अगर हमें

[श्री यश दत्त गर्गा]

विदेशी सहायता मिलती है तो हमें आवश्यक लेनी चाहिए लेकिन जो विदेशी सहायता धीरे धीरे हमारी साधन सम्पन्नता को, हमारी सब प्रकार की कार्यक्षमता को कुंठित करती है मुझे लगता है आज जिस तरीके से 'पी० एल० 480 को चलाया जा रहा है भेरे देश के किसानों के ऊपर वह कुल्हाड़े की तरह से काम कर रहा है। आज हमारे देश की औद्योगिक स्थिति के अन्दर जिस तरीके की अव्यवस्थाएं और विदेशी पूंजी है, वह उस के ऊपर छाती चली जा रही है। वे कम्पनियां जिनके अन्दर स्वदेशी साधनों का उपयोग होता है वह आज अपने प्राय को इस तरीके से दबा दुमा पा रही हैं। करों की व्यवस्था के अन्दर लालफीताशाही की सुविधाओं के अन्दर जहां स्वदेशी साधनों का उपयोग होता है मैं समझता हूँ कि वह लाल-फीताशाही को जकड़ से उन को सुविधा मिलने की आवश्यकता है। इस से मैं ऐसा महसूस करता हूँ कि आज देश की आर्थिक व्यवस्था के अन्दर हमें इस बात का विचार करना होगा कि यह घाटे का बजट अब नहीं चलेगा। आज घाटे के बजट के बारे में समय समय पर यहां कहा जाता है कि हम घाटे के बजट को रोक कर चलेंगे। लेकिन मझे यहां शायर की बात भी चरितार्थ होती नजर आती है कि :

"शाम को पी, सुबह को तोबा कर ली,
रिन्द के रिन्द रहे, हाथ से जन्नत न गई।"

मैं समझता हूँ कि कांग्रेस के महानुभाव इस बात का विचार कर लें कि शायर ने यह रास्ता निकाल लिया होगा बीच का, उस कवि का काम इस बीच की व्यवस्था से बल गया होगा, लेकिन अगर कांग्रेस के लोग यह सोचें कि जन्नत न जाय तो आधी जन्नत तो उन के हाथ से खिसक चुकी है, आधी और खिसक जायेगी अगर उनकी नीतियां न बचतीं।

इस नाते से मैं कहना चाहता हूँ कि आज कृषि का उत्पादन बढ़ाने के लिये किसान को सुविधायें देनी होंगी। हम कृषि का मशीनीकरण करना चाहते हैं तो करें, लेकिन सब से बड़ा सबाल यह है कि हम कितना मशीनीकरण कर पा रहे हैं। आज किसानों को बैल की जरूरत है लेकिन जब शासन से गाय की रक्षा करने की बात कही जाती है तो उस को साम्प्रदायिकता का सबाल कह कर टालने की बात की जाती है। आखिर इसमें साम्प्रदायिकता कहां से आ गई? किसान को बैल चाहिये, इसी तरीके से भूमि को गोबर चाहिये, आखिर देश में किसानों की काम करने की शक्ति बढ़ाने के लिये दूध और घी चाहिये। मैं समझता हूँ कि इन सारी बातों के लिये हमें एक राष्ट्रीय दृष्टिकोण अपनाना चाहिये। जो कुछ हमारे देश में है उस का अधिक से अधिक उपयोग हम करें और जो हमारे पास नहीं है उसकी अधिक से अधिक बचत करें। जो विदेशी सहायता के सूत्र हैं, जो हमारे जीवन की स्वतन्त्रता और हमारे जीवन की स्वायत्तता को चारों ओर से जकड़ते चले जा रहे हैं, उन से हम बचने की कोशिश करें। मुझे लगता है कि जिस तरीके से सारा अर्थमूल्यन दुग्धा उसी तरह से कहीं हम और तो नहीं जकड़ते जा रहे है।

बाकी बातों में नहीं उठाना चाहता हूँ, लेकिन मैं समझता हूँ कि सीमावर्ती प्रदेशों में, खास कर पंजाब में जो स्थिति है, उस को देख कर पता चलता है कि वहां की सीमावर्ती समस्या निरन्तर बनी हुई है। अमृतसर के किसानों के खेतों को अगर जा कर देखा जाये तो वहां सेनाओं की गतिविधियां हैं। अगर हम को अपने शत्रु की बालों से बच कर रहना है तो हम को अपनी सीमाओं को सुबुड़ करना है। अगर हमारी सीमाओं पर

हमारी सेनाओं की गतिविधियाँ चलेंगी तो वह खेतों में जायेंगी और सब जगह जायेंगी . .

श्री बलराज मन्डो (दिल्ली—दक्षिण) : मैं चाहूँगा कि मंत्री महोदय माननीय सदस्य की ओर ध्यान दें ।

श्री यशवन्त शर्मा : मुझे क्षमा करें । मैं आज पहले दिन आया हूँ, बाद में तो उन का ध्यान मैं अपनी ओर खींच ही लूँगा ।

श्री मोरारजी देसाई : मैं सुन रहा था ।

श्री यशवन्त शर्मा : वैसे तो आप की प्रतिभा बहुमुखी है फिर भी जरा इधर ध्यान दें ।

मैं निवेदन कर रहा था कि बाहिर भ्रमृतसर में किसानों के खेतों में सेनाएँ जाती हैं, लेकिन उन को किसी प्रकार का आश्वासन नहीं है । आज खेयकरण का किसान रोता रहता है, आज भी फीरोजपुर और फाजिल्का के खेतों के अन्दर वहाँ का किसान आश्वासित नहीं है । उस को आश्वासित करना होगा ।

भ्रमृतसर की इंडस्ट्रीज का विचार किया जाय तो पिछले कई वर्षों से वहाँ की इंडस्ट्रीज आकाश से ऊपर उड़ रही हैं । उन के कच्चे माल पर रोक लगी हुई है । बाकी प्रदेशों में जिस प्रकार करों की व्यवस्था है उन्नी प्रकार का दबाव भ्रमृतसर की इंडस्ट्रीज पर भी है । मैं समझता हूँ कि सीमाओं के ऊपर जिन लोगों को बैठना है, जिन को शब्द की गोलियों के सामने बैठ कर हमारे देश के उत्पादन को बढ़ाना है, जिन को अपने उत्पादन को कायम कर के उद्योगों पर चलना है, जिन को अपनी निजी पूंजी लगानी है देश में, उन को हमें उचित तरीके से आश्वासित करना होगा, उन को आश्वासन देना होगा । मुझे इस बात की शिकायत है कि सरकार की ओर से वहाँ के लोगों को इस प्रकार का कोई आश्वासन प्राप्त नहीं है ।

मैं समझता हूँ कि हमारा राष्ट्रीय दृष्टिकोण भी आज इस सम्बन्ध में बने और सारी समस्याओं को हम टुकड़े-टुकड़े कर के देखने की कोशिश न करें । मुझे ऐसा लगता है कि राष्ट्रीय दृष्टि से हम राष्ट्रीय मूल्यों का मान नहीं कर पा रहे हैं । हम देखते हैं कि भगत सिंह की समाधि जो फीरोजपुर के अन्दर है, उसकी ओर सरकार ध्यान नहीं दे रही है । सवाल हमारे राष्ट्रीय मानदंड का है । साबरकर की मृत्यु के बाद डाक टिकट उन के नाम से चलाने की घोषणा केन्द्रीय सरकार ने की लेकिन आज तक वह टिकट जारी नहीं हुआ है । मैं सरकार से कहना चाहता हूँ कि भगत सिंह की समाधि को राष्ट्रीय मन्दिर के रूप में सरकार अपने हाथ में ले, एक राष्ट्रीय चिन्ह के रूप में अपने हाथ में ले और उस को बनाने की कोशिश करे ।

पंजाब की स्थिति के अन्दर पंजाब के साधन और सामर्थ्य उस के पराक्रम और पीरुष की द्योतक हैं जिस तरीके से पंजाब का बटवारा हुआ है, लेकिन मैं समझता हूँ कि जब यह व्यवस्था धा गई है तो सरकार को उस को अपने पांवों पर खड़ा करने के लिये कुछ विशेष ध्यान देना होगा । वहाँ पर राजनीतिक परिस्थिति जो है वह आज कुछ आँवाडोल है । मैं जानता हूँ कि आज वहाँ पर जिस तरीके से विधान सभा का स्थगन हुआ है उस के लिये कांग्रेस के भाई जिम्मेदार हैं । वह समझते हैं कि उन को वहाँ पर लोकतंत्र को चलने नहीं देना है । मैं अपने भाइयों से यह बात कहना चाहता हूँ कि यहाँ की राजनीति पर आप की छाप रही है । इस लोकतंत्र की परम्पराओं और मर्यादाओं को खत्म करने की जिम्मेदारी आप के ऊपर है । वह इस बात को विचार कर के चलें कि यदि वह इस तरीके से केले के छिलके से फिसल फिसल कर चलने की कोशिश करेंगे तो बात नहीं बनेगी, भले ही अपनी सत्ता में वह इस को बनाने की कोशिश करें ।

[श्री यश दत्त शर्मा]

इसलिये मैं कहना चाहता हूँ कि हमारी वार्षिक नीतियों में एक मौलिक परिवर्तन हो और जो हमारे सीमावर्ती प्रदेश हैं जिन के अन्दर हमारी सुरक्षा की समस्या के कारण वहाँ की वार्षिक व्यवस्था डाबाडोल है उन की ओर हमारी सरकार एक विशेष ध्यान दे, बेटी बाड़ी के उत्पादन की दृष्टि से और उद्योगों की व्यवस्था की दृष्टि से।

Shri N. K. P. Salve (Betul): At the outset I must congratulate the Finance Minister for having withdrawn the amendment he was seeking to introduce because the amendment was not merely outside the scope of the Finance Bill, but the way in which it had been drafted—one of the important provisions in sub-section (ii) of the proposed section 43A—was likely to be violative of Article 14 of the Constitution and would have joined the plethora of sections which have been struck down by the Supreme Court.

In view of the categorical statement by the Finance Minister in his budget speech and now that the Finance Bill and the budget proposals are merely interim measures, I feel that the quantitatively, voluminous triade of criticism unleashed by the hon members of the Opposition was only disproportionate to the exigencies of the occasion.

The hon. members of the Communist Party and their friends accused us of being die-hard reactionaries and, therefore, our fiscal policy was attacked for serving the interests of capitalists. We were accused of enacting tax laws which were not sufficiently stringent and, therefore, wide scale tax evasion was prevalent in the country. We were also accused of administering the laws inefficiently, which was another cause for the prevalence of widespread tax evasion. We were also told that the indirect taxes which had been levied by us were heavier than the direct taxes and it was suggested that a part of

the indirect taxes should be unloaded and loaded on the direct taxes; as to the direct taxes, they were not sufficiently burdensome and even if they were burdensome, they needed to be enhanced. I submit that the gravamen of their charge was that the taxmanship in India had hopelessly failed for having rested too much on policies to the extreme right of the centre.

On the other hand, the hon. members of the Swatantra Party and their friends accused us of following fiscal policies in which we had burdened the tax-payers with taxes excessively. They had attributed that the present stagnation into which our economy had sunk was due to the excessive burden of taxes and to the unpragmatic and unrealistic laws which had been enacted in the course of the preceding years and, therefore, it was suggested that we should reduce the burden of taxes in a manner as though the Finance Minister must not seek to augment the revenues flowing into the exchequer from the direct taxes. It was suggested that along with deficit financing, the Finance Minister should accept to stife the augmentation of revenues to the exchequer from direct taxes, and, if necessary, to balance the budget, there should be a slashing of the Plan, there should be a pruning of the Plan. The gravamen of the charge of the other section of critics was that the taxmanship in India had hopelessly failed for having rested too much on policies to the extreme left of the centre.

It is undoubtedly true that we are passing through a very serious economic crisis, but it is unfortunate that the evaluation of the causes of the economic crisis and the remedies which are sought to be made out by the two sections of critics, have been viewed through coloured glasses of the political and economic philosophies, to which the two sections of the critics, respectively, subscribe. On points, I submit, they are charges which appear utterly tendentious and

have been levelled with the object of buttressing the claims of superiority of the political and economic creed of their admiration. And the remedies suggested reveal a manifestation of their faith in efficacy of policies which conform to, and support, their own political and economic ideals.

13 hrs.

I beg to point out to my hon. friends in the Communist Party and their friends that we are a nation where the rates of taxation are not only the highest at the highest point but they continue to be the highest at each point of each slab. I have compared these rates with those in various countries—countries which desire an egalitarian or socialist pattern of society, whose objective is to establish a society based on the socialist or egalitarian pattern. I have compared the rates with those countries which are developing countries. I have also compared them with those countries which could be considered as advanced, economically.

Mr. Chairman: The hon. Member may continue after Lunch. Now, the House stands adjourned to meet again at 2 p.m.

13.01 hrs.

The Lok Sabha then adjourned for lunch till Fourteen of the Clock.

(The Lok Sabha reassembled after lunch at Fourteen of the Clock)

[**MR. DEPUTY-SPEAKER** in the Chair]

STATEMENT RE. GIFT PRESENTED TO P.M.

श्री ० राज कुमोहर सोहिवा (कन्नौज) :
माननीय उपाध्यक्ष महोदय, अध्यक्ष के

आदेश नियम 115 के अन्तर्गत में माननीय प्रधान मंत्री के प्रसत्य को सुधारना चाहता हूँ।

प्रधान मंत्री जी ने लोक सभा में 18 मार्च 1967 को कहा, "यह सही है कि सऊदी अरेबिया के राजा ने मुझे एक हीरो का हार भेंट किया, लेकिन ऐसे उपहारों के बारे में सरकार के नियम बहुत ही सख्त और सख्त हैं। हम लोगों को ऐसी भेंट रखने की इजाजत नहीं। वे तत्काल खूजाने (तोषे-खाने) भेज दिये जाते हैं। क्योंकि यह बहु-मूल्य चीज थी यह रिज़र्व बैंक को दे दी गई।" प्राची एक मिनट के अन्दर उन्होंने फिर कहा, "मुझे तारीख का पता नहीं। वह मेरे कब्जे में नहीं था और इस लिये मैं नहीं जानती कि किसने और कब बैंक को दिया।"

प्रधान मंत्री जी ने दो परस्पर विरोधी बातें कहीं, जिनमें से एक जरूर झूठ है इन दो बातों के कहने के बीच मेरा सवाल जरूर हुआ था, "कितने दिन बाद में?" शायद इसी सवाल ने उन्हें इतना शबड़ा दिया कि वह सच पूरा छिपा नहीं पाई। एक तरफ वह कहती हैं कि बहुमूल्य भेंट तत्काल तोषेखाने भेज दी जाती है और यह भेंट अधिक बहुमूल्य होने के कारण रिज़र्व बैंक भेज दी गई। दूसरी तरफ वह कहती हैं कि हार उन के कब्जे में नहीं था और वह नहीं जानती कि कब और किसने और किस तारीख को बैंक को दिया। दोनों बार वह सत्य नहीं बोल रही हैं और कहीं कोई चीज उन्हें छिपाने की जरूरत पड़ रही है।

जिस तरह उन्होंने लोक सभा में "तत्काल" शब्द का इस्तेमाल किया, उसी तरह 3 दिसम्बर 1966 को दूसरे सदन में प्रधान मंत्री जी ने कहा था, "किंग थाफ सऊदी अरेबिया से एक हीरो का हार मुझे दिया था और वह उसी समय रिज़र्व बैंक