

Minister to this House. It has been flagrantly violated here.

to take undue advantage of my leniency.

SHRI S. M. BANERJEE (Kanpur): While speaking on the Finance Bill, I would request the hon. Minister to cover 'dearness allowance'. It has already come in the press. It shows that he has said something.

13 11 hrs.

FINANCE BILL, 1975

THE MINISTER OF FINANCE (SHRI C. SUBRAMANIAM): Mr. Speaker, Sir, I move: *

अध्यक्ष महोदय : मि० बनर्जी, अ.पकां
जना हो गया है रोजाना इस तरह

"That the Bill to give effect to the financial proposals of the Central Government for the year 1975-76 be taken into consideration."

13.10 hrs.

**RE. ATROCITIES ON HARIJANS IN
GHAZIPUR DISTRICT OF UTTAR
PRADESH**

Before I deal with the specific provisions of the Finance Bill, I would like to describe briefly the main features of the economic situation, as they now appear, eight weeks after the presentation of the Budget.

श्री सरजू पांडे (गाजीपुर) अध्यक्ष
महोदय, मेरा निवेदन थोड़ा सा है। मेरे जिले में 300 हरिजनों के घर जना दिये गये हैं और दो आदमियों को जान से मार दिया गया है। आदमियों की रात में हत्या की गई है जिस वजह पर गड़बड़ी नहीं। मारे गांव में एजीटे गन हुआ, यह बड़ी गंभीर घटना है। मारे जिले में मनमनी फैली हुई है।

The latest available data on wholesale prices relate to the week ended 12th April, 1975. An analysis of these data shows that the declining trend in prices which has been noticed since the last week of September 1974 has been generally maintained even during the post-Budget period. Thus, as compared to the pre-Budget level, the wholesale price index for the week ended 12th April 1975 was lower by 0.9 per cent. This shows that despite fears expressed by certain sections of this august House, the various taxes which have been levied in the Budget for 1975-76 have not disturbed the declining tendency in the wholesale prices. I would like to invite the attention of Hon'ble Members to the fact that the index for the week ended 12th April, 1975 was higher by only 6.9 per cent as compared to its level a year ago. This is a matter of some satisfaction since, at the end of 1973-74, prices were rising at an annual rate of 30.2 per cent and by September 1974, the annual rate of inflation had risen to 31.9 per cent. Between 21st September 1974 and 12th April

मैं आज ही जानता हूँ और फिर मे 3
वर्क को लौटूंगा, इसलिये मैं चाहूंगा कि होम
मिनिस्टर साहब आज शाम तक इस बारे में
वक्तव्य दें।

MR. SPEAKER: Mr Sarjoo Pandey, I will ask for the statement. I will have to be very strict. As an exception if I allow one member, others also get up. So, in future, whatever happens, I will not allow it. You try

*Moved with the recommendation of the President.

[Shri C. Subramaniam]

1976. the wholesale price index has declined by 7.0 per cent. The declining trend in wholesale prices has started getting gradually reflected at the retail level. Hon'ble Members would, no doubt, derive satisfaction from the fact that India is one of the few countries where prices have been consistently and continuously declining during the last six months.

The fact that the declining trend in prices has been sustained despite an unsatisfactory kharif crop in 1974 suggests that the greater fiscal and monetary discipline which has been imposed in the last one year has been effective in curbing the inflationary pressures.

In the final analysis, economic stability and progress can be sustained only on the basis of greater production. Fortunately, the outlook for the current rabi crop is highly favourable. Despite an unsatisfactory kharif crop in 1974, procurement of kharif cereals in the marketing season 1974-75 is likely to be of the same order as in the preceding year. The procurement prospects for the rabi cereals look bright. Preliminary advance estimates suggest that the index of industrial production in 1974-75 may record an increase of 4.0 per cent as against 0.5 per cent in 1973-74. During the last quarter of 1974-75, production of several sensitive industrial products, such as cement, nitrogenous fertilisers, caustic soda, sugar and vanaspati have registered increases ranging from 10 to 40 per cent as compared to the preceding quarter. Available evidence suggests that this trend has been sustained during 1975.

Looking ahead, as a combined result of measures now being adopted to raise the production of coal, steel electricity and fertilisers, it is reasonable to hope that the index of industrial production in 1975-76 will record further improvement. The set-up in plant outlays for 1975-76 by about 28 per cent will further help to raise indus-

trial production and the level of capacity utilisation.

Although the price situation is currently under control, there is no scope for complacency. Nor is this the time to relax fiscal and monetary discipline.

At the same time, I fully recognise that our response to the emerging situation must be flexible enough to enable the economy to make full use of its productive potential. It is our intention that fiscal and monetary policies should assist in maximising production without at the same time accentuating inflationary pressures in the economy, or encouraging speculative tendencies.

I have given careful consideration to the valuable suggestions made by honourable Members on the Budget proposals. I would like to take this opportunity of conveying my gratitude to all those who have made constructive suggestions in this regard, in the light of which Government have decided to make certain changes in the taxation measures. I shall now briefly deal with these changes.

Let me start with direct taxes. The Finance Bill seeks to make a provision in the Income-Tax Act for allowing a deduction in respect of expenditure incurred by individuals whose gross annual income does not exceed Rs. 12,000 on higher education of their dependent children. I now propose to liberalise these provisions in two respects. Firstly, it is proposed to extend the benefit of the higher deduction of Rs. 1000 per child to cases where the student is studying for a degree or post-graduate course in business management. Secondly, it is proposed to extend this concession to cover expenditure incurred by individuals on the education of their dependent brothers and sisters.

At present, income-tax is deducted at source from interest income in cases where the amount of such income credited or paid at any one time exceeds Rs. 400. The Bill already before

this House seeks to extend the requirement of deduction of tax at source to cases where the interest income credited or paid during the financial year exceeds Rs. 400. It has been urged that because of the high rates of interest currently in force, the requirement of deduction of tax at source from interest income will now apply even in respect of relatively small deposits. I accordingly propose to raise the monetary ceiling limit for the application of the provision for deduction of tax at source, from Rs. 400 to Rs. 1000 in respect of interest income.

As the honourable Members are aware, our tax laws contain several provisions for encouraging the setting up of approved gratuity funds by employers. The amounts contributed by employers to such funds are allowed as deduction in computing their taxable income. Income received by trustees of approved gratuity funds is fully exempt from income-tax. No Wealth Tax is also payable by trustees of such funds. Since under the relevant rules, moneys belonging to approved gratuity funds are required to be invested in the prescribed manner, the establishment of such funds safeguards the interests of employees in the event of the employer getting into financial difficulties. In furtherance of this objective, the Bill as presented earlier provided that no deduction will be allowed in the computation of taxable profits in respect of mere provisions made by employers in their accounts for payment of gratuity to their employees without the setting up of an approved gratuity fund. This change was proposed to be made retrospectively from 1st April, 1973. While the principle underlying the proposed modification is salutary, it has been represented that giving it retrospective effect will operate harshly. I therefore propose to move an amendment to the Bill enabling tax-payers to transfer the amount of provisions made by them to approved gratuity funds before 1st April, 1977. For this purpose, tax-payers will have to set up approved gratuity funds before 1st

January 1976 and transfer to such funds at least fifty per cent of the provisions made in the previous years relevant to assessment years 1973-74 to 1975-76 before 1st April 1976 and the balance before 1st April, 1977. Amounts transferred to approved gratuity funds within the specified time will be allowed as deduction in computing the taxable profits of the past years in which the provisions were made. The deduction will, however, be limited to the amount which qualified for deduction as contribution to an approved gratuity fund under the existing provisions of the law, namely, eight and one-third per cent. of the employee's salary for each year of his service with the employer.

The Bill seeks to restrict the exemption in respect of income from livestock breeding and poultry and dairy farming to Rs. 10,000 per annum. It has been represented that the proposed amendment will have an adverse effect on the growth and future development of these activities. Keeping in view the need to foster the continued growth of livestock breeding and poultry and dairy farming in the country, I propose to provide for the taxation of the income derived from these sources on a concessional basis. The concession will be allowed by deducting, in the computation of taxable profits, an amount equal to one-third of the profits derived from these sources or a sum of Rs. 10,000, whichever is higher. It has also been urged that a large number of persons engaged in poultry and dairy farming are not used to maintaining detailed accounts for income-tax purposes. Apprehensions have, therefore, been expressed that the proposed amendment may lead to arbitrary assessments and harassment of such persons. With a view to allaying misgivings on this score, I wish to inform the Hon'ble Members that the Central Board of Direct Taxes is currently engaged in evolving appropriate norms for the computation of taxable profits in such cases. Necessary guidelines will be issued by the Board for the computation of the taxable profits by the

[Shri C. Subramaniam].

Income-tax Officers in a fair and reasonable manner.

Under a provision in the Bill, only 85 per cent of the interest paid by non-banking non-financial companies on deposits received by them will be allowed as deductible expenditure for tax purposes. I propose to move an amendment to the relevant provision in the Bill to clarify that interest paid on debentures and on loans which are secured by the creation of a charge on the assets of the company with a margin of at least 25 per cent will not be taken into account for the purposes of this provision.

Hon'ble Members would be happy to know that in response to their representations, I propose to revive the compounded levy scheme for khand-sari sugar which was withdrawn from 1st March, 1975, but with two modifications. The first is that the weekly rate of duty per centrifuge will be twice the rate prevailing on 28th February, 1975 in the case of khand-sari units working without the aid of a sulphitation plant and 2½ times the rate prevailing on that date in the case of units having a sulphitation plant. The second modification is that a khand-sari sugar manufacturer, if he opts for the compounded levy scheme, will have to pay duty at the appropriate compounded levy rate on the centrifuge installed in his unit for the entire period commencing from the week he begins crushing operations in his unit during each season and ending with the week in which he ceases production of sugar during that season.

However, the existing practice of having a lower rate for the off season as compared to the main working season is proposed to be continued. In order that the benefit of the proposed modifications may not be denied to khand-sari manufacturers during the intervening period from 1st March 1975 it is also proposed to give them an option to pay duty either at 17½ per cent *ad valorem* on their actual production of khand-sari sugar or at the new compounded levy rates subject to the other stipulations of the new system and to grant consequential *ex-gratia* refund or remission of duty, as the case may be.

It has been represented that the duty on virginia flue-cured tobacco other than that used for cigarettes and smoking mixtures has been kept at a level higher than the duty on non-flue-cured tobacco even though both types may be used for similar purposes. As this may not be equitable, I propose to reduce the effective duty on virginia flue-cured tobacco not otherwise specified, falling under item 4-I (3) of the Central Excise Tariff Schedule, also to Rs. 3 per kilogram. I also propose to give relief to tobacco stalk used for chewing purposes in unmanufactured form by limiting the duty on such tobacco to 65 paise per k.g., the rate which prevailed before 1st March, 1975.

Since snuff manufacturers, most of whom are in the decentralised sector, apprehend difficulties in regard to valuation, I propose to replace the *ad valorem* duty on snuff by a specific duty of Rs. 2.50 per kilogram. I am

separately moving an amendment to the Finance Bill for this purpose. By an exemption notification, the specific rate of duty for snuff of value of Rs. 10 per k.g. and lower will be fixed at 75 paise per k.g. and for snuff of higher value at Rs. 2 per k.g. This will be done as soon as the amended Bill is enacted.

Prior to 1st March, 1975, pigment dye stuffs were completely exempted from excise duty. This exemption in respect of pigment dye stuffs was withdrawn as part of my budget proposals and consequently these dye stuffs have become assessable to a basic duty of 25 per cent *ad valorem* and Auxiliary duty of 20 per cent of the Basic duty. Since it has been represented that a sudden increase of this magnitude in the duty on pigment dye stuffs will have serious adverse effects on the user industries, I propose to reduce the Basic duty on pigment dye stuffs to 10 per cent *ad valorem*. The Auxiliary duty will continue to be 20 per cent of the Basic duty. I also propose to make lake colours, which have similar end uses, liable to duty at the same rate as pigment dye stuffs.

Hon'ble Members will recall that I had introduced a new levy in the Budget on textured yarn. The rate of duty against this Item was indicated as the duty for the time being leviable on the base yarn if not already paid plus Rs. 20 per k.g. An Explanation had also been added to define the scope of the term "textured yarn". As it appears that the provisions contained in the Bill in regard to the Explanation relating to textured yarn and the rate of duty levied on it are capable of misinterpretation, I propose to amend both these suitably with retrospective effect from 1st March, 1975 in order to bring out more clearly the original intention. I shall move suitable amendments to the Bill for this purpose.

A large number of representations have been received with regard to the

levies proposed by me on rayon and synthetic yarns and fabrics and with regard to the existing excise duties on caprolactum and DMT. The general purport of these representations is that the levies on these items should be eliminated or reduced. It has been argued that relief to the rayon and artsilk sector will result in better capacity utilisation and reduce the incentive to smuggle synthetic textiles. Considering that both weaving and knitting machines using synthetic yarn are also to be found in the relatively small scale sector, and having regard to the various representations and arguments advanced, I propose to give the following reliefs to this industry by notifications. First, I propose to remove the existing 25 per cent *ad valorem* duty on DMT. Secondly, I propose to reduce the effective duty on textured yarn by Rs. 10 per k.g. Thirdly, I further propose to exempt altogether the Basic excise duty on artsilk fabrics irrespective of value. These reliefs, I hope, will help to ensure better utilisation of the installed capacity in the industry and also bring down substantially the prices of woven as well as knitted fabrics especially those using textured yarn. The extent to which the reliefs are passed on by the industry to the ultimate consumer will be the index of the earnestness of the industry in seeking the reliefs. I may assure the House in this connection that irrespective of whatever may be the price effect of this Budget on synthetic fabrics as well as other articles we shall maintain the tempo of anti-smuggling activities built up in recent months.

With a view to afford relief to the small powerloom operators, I propose to change the compounded levy rates so that each unit pays Rs. 50 per annum per powerloom on the first two looms, Rs. 100 per annum per loom on the next two looms and Rs. 200 per annum per loom on the remaining looms up to 49 looms.

[Shri C. Subramaniam.]

While raising the effective duty on aluminium by Rs. 2000 per metric tonne, I had in my Budget proposals exempted E.C. Grade aluminium from this increase as this grade is used for the manufacture of conductors and cables required for the transmission of electrical energy. It has now been represented that the benefit of this concession can be availed of by aluminium cable manufacturers only if they buy the aluminium wire rods required for the cable manufacture directly from a primary producer and not when they get such wire rods manufactured by others. I propose to amend the relevant exemption notification with a view to remove this anomaly and to give the benefit of concessional duty to all E.C. Grade aluminium wire rods.

I am also proposing modifications to the duty on exposed cinematograph films. Since it has been represented that prints of films cleared after 12 months are usually supplied to theatres located in small towns and rural areas, whose earnings are comparatively low, I propose to allow clearance of such prints at certain fixed rates so that the duty incidence is reduced. Again, as it appears that the revised concession with regard to the first 15 prints of each film discriminates against films with a large area coverage, I propose to revert to the *status quo ante* and allow clearance of the first 12 prints of each film without payment of duty irrespective of the total number of prints of the film ultimately cleared.

I also propose to give certain concessions to small scale units manufacturing amplification devices, speakers and speaker systems. It has been represented by the manufacturers in the small scale sector that while the duty on complete gramophones, record players, record playing decks and record changer is 20 per cent *ad valorem*, that on parts and accessories of these instruments is 30 per cent *ad valorem*. Since this differential rate of duty seems to place the smaller manufacturers at a disadvantage in comparison to the organised sector, I propose to

reduce the duty on amplification devices and speakers and speaker systems from 30 per cent *ad valorem* to 20 per cent *ad valorem*. This concession will be available only to those units in which the total cumulative investment in plant and machinery from time to time has been not more than Rs. 7.5 lakhs.

The newly introduced Item 68 of the Central Excise Tariff, as was to be expected from a proposal breaking fresh ground, has given rise to a large number of representations. Although I had made a number of simplifications in regard to the administration of this levy even at the time of presenting the Budget, I propose to simplify this levy still further by taking the following steps. I propose to widen the scope of the concession already given for captive consumption to include besides intermediate goods and component parts other goods used in captive consumption in a factory. The scope of this relaxation is not however proposed to be widened to cover even whole machinery fabricated or assembled in a factory for use in any manufacturing process in the same factory. I also propose to widen the scope of duty exemption on captive consumption to include the transfer of goods from one factory to another belonging to the same manufacturer even if they are in different locations. A third modification proposed is to limit the duty leviable on job works to duty on the actual charge paid for the job work. I further propose to issue an exemption notification which will enable the department under certain conditions to accept the invoice value of goods cleared under Item 68 for assessment purposes even if such invoice value is less than the value under section 4 of the Central Excises and Salt Act.

Certain industries and commodities were already exempted from the payment of duty under Item 68 at the time of presentation of the Budget. I now propose to include in the list of exemptions a number of other items such as

books and small newspapers, exercise books and slates, khadi and village industries, handicrafts, sports goods and a number of other items details of which are contained in the notification which will be placed before this House.

I expect that the modifications now proposed in the Finance Bill would entail a sacrifice of revenue of the order of Rs. 33 crores. All these modifications other than those requiring amendment of the Finance Bill are proposed to be given effect to by issue of suitable notifications effective from to day. Copies of relevant notifications will as usual be laid on the Table of the House in due course.

Sir, I move.

(Interruptions)

MR. SPEAKER: You will have enough time for discussion. Why do you get up everytime?

(Interruptions)

SHRI JYOTIRMOY BOSU (Diamond Harbour): Sir, people came from UP, Azamgarh district and many other places that in regard to certain kinds of cotton yarn, if the duty . . .

MR. SPEAKER: You are going to have a discussion. You will have time.

SHRI SEZHIYAN: (Kumbakonam) Sir, I have written you a letter raising certain points of constitutional validity. If it is an ordinary Bill, at the stage of introduction.

MR. SPEAKER. Mr. Sezhiyan, the discussion is going to take place.

At that time, you can raise all these objections.

SHRI SEZHIYAN: I am not going into the merits of the Bill as such. I am opposing it at the consideration stage. There is no introduction stage here because the Bill is not being circulated.

MR. SPEAKER: You may oppose it. There will be enough time for discussion.

SHRI SEZHIYAN: I am not opposing just for the sake of it. I am saying this because ordinarily such objections could be raised when leave is sought for introduction of the Bill. But, in the case of a Finance Bill, there is no circulation of the Bill. Therefore, we do not know the contents to oppose it. Now, Sir, I say that this Bill is beyond the legislative competence of this House. Therefore, Sir, the only available time for me to raise my point of order against the admissibility of this Bill. . . .

MR. SPEAKER: You can raise it while speaking. I have told you a number of times.

SHRI SEZHIYAN: How can I raise it once the consideration stage is over? In the case of an ordinary Bill, we raise objections at the introduction stage. There is no introduction stage here.

MR. SPEAKER: This is going to be the consideration stage.

SHRI JYOTIRMOY BOSU: This is a point on the constitutional validity of the Bill.

MR. SPEAKER: I have already told you that the Speaker is not in a position to give any ruling on the constitutional validity. You can just mention this and the whole debate can go on.

SHRI SEZHIYAN: In this case, I do agree with you that the Chair does not pronounce on the constitutional validity of a Bill. If you see rule 72, it says in the proviso—of course this refers to the introduction stage—

“Provided that where a motion is opposed on the ground that the Bill initiates legislation outside the legislative competence of the House, the Speaker might permit a full discussion thereon”.

[Shri Sezhiyan]

Even though the Chair may not give its opinion on constitutional validity, the House is entitled to a discussion on the point, not on the merits of the Bill.

MR. SPEAKER: Why bring in this distinction between pre-consideration discussion and post-consideration discussion? The discussion has come; there will be enough time. If you raise this point now, is there any process under which this can be stopped? I do not think so.

SHRI SEZHIYAN: Forget about this Finance Bill. The Chair does not pronounce on the constitutional validity even on an ordinary Bill, but still we have a provision here.

MR. SPEAKER: How can I allow two speeches in the consideration stage, one on the constitutional validity aspect and the other about the Bill as such?

SHRI JYOTIRMOY BOSU: A ruling at this stage is required from you.

MR. SPEAKER: No question of ruling. I cannot give any ruling on constitutional validity. All I can request you is to take this up during the discussion.

SHRI SEZHIYAN: He can consider this one. If we are able to convince him that this is beyond the competence of the House, he can consider this.

MR. SPEAKER: In the consideration stage, you can raise it.

SHRI C. SUBRAMANIAM: You raise it in the discussion.

SHRI SEZHIYAN: This is not on the merits.

MR. SPEAKER: We have 15 hours out of which 10 hours will be for general discussion, four hours for clause by clause and one hour for Third reading. In these 10 hours,

you make your points and at the end there is going to be voting. If the Minister is convinced during the 10-hour discussion, it is all right; he can take appropriate actions, otherwise, there will be voting. I am sorry I cannot accept the position that there can be two speeches.

SHRI SEZHIYAN: There will be no two speeches. I am not found making too many speeches. This is a point of order stressing that this is outside the competence of the House.

MR. SPEAKER: No, no; I cannot give any ruling on that.

SHRI SEZHIYAN: The point of order is whether it is within the competence of the House. I am saying it is beyond the competence of the House.

MR. SPEAKER: I cannot give any ruling about constitutional validity. The House is competent; it is for the House to reject it or accept it.

I think we should proceed with the discussion.

Motion moved:

"That the Bill to give effect to the financial proposals of the Central Government for the year 1975-76 be taken into consideration."

Now Shri Jyotirmoy Bosu. Everywhere Bosu!

SHRI JYOTIRMOY BOSU: Thank you. The Budget has become a ritual and it is a futile exercise. In the name of containing inflation, they have imposed a tax of Rs. 288 crores. The bulk of it, 99.48 per cent, amounting to Rs. 285.5 crores is indirect taxes. Income-tax has been reduced for the affluent.

13:35 hrs.

[MR. DEPUTY-SPEAKER in the Chair]

The corporate sector is virtually untouched. In direct taxes, concessions have been given. As for excise duty, that also is going up everywhere.

SHRI SOMNATH CHATTERJEE
(Burdwan): On a point of order.

MR. DEPUTY-SPEAKER: This is a most unusual thing. Your party member is speaking.

SHRI SOMNATH CHATTERJEE:
He has raised the imposition of excise-duty in the Finance Bill. The question is whether this House can take up this matter. That is a matter to be decided.

MR. DEPUTY-SPEAKER: Which point?

SHRI SOMNATH CHATTERJEE:
About the right of this House to include in the Finance Bill any provision in the manner it has been done so far as excise duty is concerned, the central excise. Kindly see the Finance Bill. I refer to page 61, item 68. It is intended to be incorporated in the Central Excise and Salt Tax; it says: all other goods not elsewhere specified, manufactured in a factory but excluding such and such 'for which one per cent *ad valorem* tax, excise duty is sought to be imposed. This is going to be part of the Central excise and Salt Tax Act. That provides in section 3: "There shall be levied and collected in such manner as may be prescribed duties of excise on excisable goods other than salt.. at the rate set forth in the first schedule." Kindly see sub-section 3 of section 3. It says: different tariff rates may be fixed for different classes or description of the same article. What is excisable goods had been defined in section 2(d): excisable goods means goods specified in the first schedule as being subject to duty... Now, therefore, to be excisable it has to be specified in the first schedule.

'Specified' can only mean that it is mentioned particularly. Specification is different from a general description. Kindly refer to section 6 of the Central Excise Act. It says: the Central Government may by notification in the official gazette provide that from such and such date as may be specified in the notification no person shall except under the authority and in accordance with the terms and conditions of licence granted to him may be engaged in the production or manufacture of specified goods included in the first schedule. The whole scheme is that tax does not become payable unless it is excisable and nothing will be excisable unless it is specifically mentioned, in the first schedule. Specifically means it must be particularly mentioned.

Item 84 in List I of our Constitution empowers Parliament to impose duties of excise on tobacco and other goods manufactured or produced in India except on alcohol for which power had been given to the State Legislatures to impose the excise duty. One specific thing, tobacco is in the entry. The other is, on other goods manufactured.... Other goods have to be specified. There cannot be a general mention, any goods under the sun. Our Constitution envisages that you must mention what are the goods on which you are going to impose central excise.

MR. DEPUTY-SPEAKER: I should like to understand one point. If your objection is on constitutional grounds, that is a different question; it is a matter of discussion. But if you say that this particular clause is outside our legislative competence, then I have got to hear you. I have not been able to make out what you are saying;

SHRI SOMNATH CHATTERJEE:
The point is whether Parliament can pass a law which contains a provision

[Shri Somnath Chatterjee]

like the one which is contained in item 68 which they want to incorporate in the Central Excise and Salt Act. Because our competence is only to levy excise duty in the case of specified articles. When there is no specification of the article it cannot be done. The hon. Finance Minister traces this in part (b) of his Budget speech, page 9. What does he say there?

Kindly take his speech, that is Part-B of the budget speech where he has referred to this proposed item.

MR. DEPUTY SPEAKER: There should be a procedure of keeping all the necessary books and papers and everything connected before the Chair. Each time a Member raises something and I have got to ask for a paper or a publication. It becomes very difficult. I am not just a stone here listening. I have got to follow whatever the Member says. It is not desirable. (Interruptions).

SHRI SOMNATH CHATTERJEE: Sir, it is well-established by the Supreme Court. The law is there that the excise duty is leviable on manufactured items and it has nothing to do with the sale . . .

MR. DEPUTY SPEAKER: My point is if you have got to make a point, in what way is this outside the legislative competence of the House? About the Constitutional validity, that is a different question.

SHRI SOMNATH CHATTERJEE: It is because the Parliament can impose an excise duty on certain articles to be specified. Now, here what has been done? It says all goods not specified or not otherwise specified. If that has not been the intention then that has got to be eliminated.

SHRI N. K. P. SALVE (Betul): It is applied in a particular way

SHRI SOMNATH CHATTERJEE: Sir, it is better to be done not by a process of elimination. Specification is not made by process of elimination. It is absolutely wrong.

SHRI C. SUBRAMANIAM: It is specified in a particular way. The Deputy Speaker's point is that it is not against the Constitution. That is correct. Therefore, if there is any other lacuna you can point it out. Then we shall consider that.

SHRI N. K. P. SALVE: Sir, it is not a question of legislative competence.

MR. DEPUTY SPEAKER: That is the point. In what way it is outside the legislative competence of the House?

श्री लालजी भाई (उदयपुर) : मेरा उप दृक्ष महोदय, व्यवस्था का प्रश्न है। सदन में काम है नहीं।

MR. DEPUTY SPEAKER: I will check up that. You can carry on till I satisfy myself that there is no quorum. Kindly understand the procedure. Once the quorum is challenged, it is to be brought to my attention. If there is no quorum, then it is my bounden duty to call for a quorum. But when some Members bring it to my attention, I must satisfy myself through my officers that there is no quorum. Then I will take action. Let the quorum bell be rung. Now there is quorum.

SHRI N. K. P. SALVE: I have great respect for Mr. Chatterjee who is an eminent constitutional lawyer, but the point he is making is about the manner in which the duty is described. It does not fall within the postulates of the Constitution. If it is properly described, it is not his contention that it is beyond our legislative competence. To cut short the entire argument, if Mr. C. Subramaniam were

to describe it properly, would it be outside the competence of this House? If the answer is in the negative, we should proceed with it.

SHRI SOMNATH CHATTERJEE: I have not been understood properly. Our Constitution empowers Parliament to impose excise duty on tobacco and other goods. The other goods have to be specified. We can only pass a law imposing tax on particular goods. What is being taxed is not any particular goods but generally all goods manufactured in the country. This is not permitted. It cannot be said in the first schedule of the Central Excise Act "all goods manufactured in India". Kindly refer to page 9 of Part B of the Finance Minister's speech.

SHRI C. SUBRAMANIAM: Kindly look into the bill, not my speech.

SHRI SOMNATH CHATTERJEE: He is piloting the Bill and I want to show how he understands the Bill. He says:

"I now come to a new concept in Central Excise taxation... I propose to introduce a new item in the Central Excise Tariff Schedule which, with a few exceptions, will cover all goods produced for sale or other commercial purpose not elsewhere specified in the schedule."

It looks as if he is trying to impose a tax on the sale of goods in the garb of excise duty. That is how he understands it. Whether it comes within the legislative competence or not is a point on which other hon. members may speak, but on a plain interpretation of the proposed item 68 read with item 84 of List I, I submit we cannot consider this excise duty, unless there is a specific description of the goods.

SHRI SEZHIYAN: Item 68 on page 61 comes under the second schedule of the Bill. The second schedule seeks to make some amendments to

the first schedule of the Central Excise Act. So, whatever you bring into the second schedule of this Bill will form part, in the amended form, of the first schedule of the Central Excise Act.

I want to find out whether this House is competent to legislate on this measure. First of all, I want to say that this levy is introduced as a new item. We are not considering a new taxation measure in a substitute form. If it is a new taxation measure, it will form a separate Bill itself. Here we are amending the existing Taxation Act. The Income-tax Act, the Wealth Tax Act, Central Excise Act, all these Acts are being amended by the Finance Bill. This is not an introduction of a new Act and, therefore, I am not going into this. We are making an amendment to the Central Excise Act. When we make an amendment to the Central Excise Act, I want to put it to you that it cannot be made under Central Excise Act.

MR. DEPUTY-SPEAKER: There may be a constitutional point about that but there is no point of competence and all that.

SHRI SEZHIYAN: But if we want to amend under section 53 of the Act, we should be competent. In Section 3 you get the power to "levy and collected in such a manner as may be prescribed... all excisable goods other than salt which are produced and manufactured in India and the duty on salt manufacture or imported by land into any part of India and the rate as mentioned in the First Schedule." Then we take the definition. It says: "Excisable goods means goods specified in the First Schedule as being subjected to duty of excise and includes salt." Therefore, excisable goods mean goods specified in the First Schedule. When you amend the First Schedule, you should specify the item.

MR. DEPUTY-SPEAKER: Have you any other point?

SHRI SEZHIYAN: There is a Supreme Court Judgment also in which they have made it clear. Suppose, you want to put a levy then this Section 3 read with the definition and the Supreme Court judgment, it has been amply made clear. Unless you specify the article 'goods' or the description 'article' it cannot be done. If you take First Schedule of the Act, the matter will be very clear. Unless you describe the goods in a specific form, it cannot be brought under section 3 and the First Schedule.

14.00 hrs.

MR. DEPUTY-SPEAKER: Let me clarify your position. Whether we are making proper constitutional provisions or not, we are not talking about this thing. We must take note of these things and it is open to the Members to raise all these points. But after full discussion, if the House were so to decide to make a particular law, it is competent to do so. Whether it is against the Constitution or not, the Chair is not to decide that. The House must decide in its wisdom; and ultimately, the matter may go to the Supreme Court; and the Supreme Court decides whether this particular law is *ultra vires* or *intra vires*. That is a different question; it is for the Supreme Court or any court to decide about it. I am concerned only with a limited question. Let us put it theoretically. We are competent even to make an unconstitutional law. (*Interruptions*). No, no. I am telling you. please. In the House, you may think it is constitutional. (*Interruptions*). Of course, it is a question of opinion. You may think that this particular thing is unconstitutional; others may think that it is fairly constitutional; and the House in its collective wisdom decides that they can do it and ultimately the law is struck down by the Supreme Court. (*Interruptions*). It does not effect the competence of the House. I am just putting a very hypothetical, a very theoretical case. Therefore,

my point is: you kindly satisfy me, in what way this House is not competent to proceed with the discussion of this bill. That was the main point. These are constitutional arguments.

SHRI SEZHIYAN: Yes, Sir. My point is that this levy cannot be included under the Central Excise Act. (*Interruptions*). At best, as pointed out by Mr. Chatterjee, the hon. Minister himself has stated in his budget speech that this is a new kind of levy. (*Inerruptions*). Why should I forget it? Because he had said, "I now come to a new concept." (*Interruptions*).

MR. DEPUTY SPEAKER: Order. order, Mr. Sezhiyan, satisfy me on this limited question: in what way we are not competent to proceed with the discussion?

SHRI SEZHIYAN: My first submission is that can not be included under the Central Excise duty; but government have put it under the Finance Bill. The Minister himself has said that he proposed to introduce a new item. The Central Excise schedule, with few exceptions, will cover all goods produced for sale. That means, as per the well-known Supreme Court decision, the Central Excise duty is a levy on goods manufactured; beyond that it does not go. You manufacture certain goods but you need not sell them; you may consume them. Still the Central Excise duty comes into operation. When it goes in for sale, it becomes subject to sales tax; then, it is beyond the purview of this House, because it is not in the Central List. It is in the State List. Therefore, I have made my point clear, that it cannot come under the Central Excise duty, because there is no description demanded in Section 3. It should be specified no un-specified item can come in there. There should be a description. Without description it cannot come. You can have thousand goods; but they should be described.

MR. DEPUTY-SPEAKER: Mr. Sezhiyan. (*Interruptions*), please don't take time. I have already called your attention to it. Satisfy me only on this limited question about our competence.

SHRI SEZHIYAN: That is what I have said.

MR. DEPUTY-SPEAKER: You have been saying other things. Do you have any other thing to say on this? Nothing.

THE MINISTER OF FINANCE (SHRI C. SUBRAMANIAM): The only point for consideration is 84(c)—Duties of excise on tobacco and other goods manufactured or produced in India, except (a) and (b). The only question is whether I have included (a) and (b). Otherwise we are quite competent to deal with it, whether I describe it properly or not. I do not derive my authority from the Excise Act. That is an Act of this Parliament. Therefore, whether it conflicts or not, that does not deal with the competency of this House to deal with this bill. That is quite a different thing altogether. Therefore, as far as competence is concerned, Entry No. 84 is quite clear. All the other things are outside the question of competence.

MR. DEPUTY-SPEAKER: Let me make it very clear that this is a point of order and under a point of order a question is raised about legislative competence. Let me also bring it on record that this is rather an anomalous position in which we find ourselves, but I upheld the right of Mr. Sezhiyan and Mr. Chatterjee to raise it for the simple reason that a Finance Bill stands on a category by itself. Normally when a Bill is sought to be introduced Members oppose, they can oppose, that it is outside the legislative competence, and after the House discusses, then the question is put a whether leave should be granted or not to introduce it. That is the normal procedure. But here a Finance Bill is introduced immediately,

In the first place the Finance Bill is not circulated in advance. Members cannot know what the provisions of that Bill are, and therefore they cannot even oppose it because they do not know what the provisions in that Bill are. Therefore, opposing the introduction of the Finance Bill is not given to the Members as in any other ordinary Bill.

But that does not mean that Members should be precluded from the right of bringing certain things to the notice of the House and therefore although technically it cannot be allowed, having regard to the special circumstances I have listened to this point of order. That is the position.

The another anomaly is that I cannot even put this question because there is no motion before the House. The Bill has been introduced. The motion for consideration has started but I may give my own, shall I call it, obiter on this, or opinion on this or observation on this. I do not know under what circumstances we will say that we are not competent. May be if it is a subject for the competence of the State Legislative Assembly. That may be one of the reasons why we are not competent. I do not know any other ground where this House is not competent to legislate, but if there is a question whether this is permissible under the Constitution or not permissible under the Constitution, then it is a question of constitutional validity on which the House will decide collectively and ultimately the Supreme Court decides and therefore I do not think that the Members have been able to make out any case about the lack of competence of this House. Let us proceed with the discussion.

श्री जनेस्वर मिश्र (इलाहाबाद) :

उपरोक्त महोदय इतना टाइन जो प्वाइन्ट प्रीफ़ मार्टर में बना गया है, मैं इनको बेस्ट ऑफ़ टाईम ता नहीं कहूंगा, यह 15 घंटे में नहीं गिना जाना चाहिए। यह जो 15 घंटे आपने इसके डिस्कशन के लिये एलूक किया है, यह उस में नहीं लिया जाएगा

SHRI JYOTIRMOY BOSU: I will not be so uncharitable as my Hon. and dear friend Mr. Salve has been to me.

SHRI SOMNATH CHATTERJEE: This Bill will be wholly unworkable in spite of Mr. Salve's wishes.

SHRI N. K. P. SALVE: Good for you.

SHRI SOMNATH CHATTERJEE: I do not want to thrive on mistakes like this. I have got other means of income.

SHRI JYOTIRMOY BOSU: The most alarming thing, particularly for the weaker sections of the society, is that 99.48 per cent, i.e., Rs. 286.5 crores of the new levy is in the form of indirect tax. What have they done? Mr. Salve's tribe is thriving. Income tax has been reduced, the corporate sector has been left untouched, new direct tax concessions have been given. In 1974-75, the highest tax slab was reduced from 95 to 77 per cent. The result is speedier growth to the advantage of the ruling party and the so called *garibi hatao walla*, and the foreign and Indian monopoly. And I tell you that because of the tax concessions they have made a windfall earning of not less than Rs. 100 crores and these companies, foreign companies, are diversifying into consumer production business, hotellery, fishing so on and

so forth. The Indian government today is an instrument to enrich the capitalist and defraud the toilers.

Banks and self-financing institutions are adding fuel to the fire. 0.2 per cent of the borrowers of the nationalised banks, that is 11,597 out of 46,82,435 accounts, grabbed 52.2 per cent., that is, Rs. 3693.33 crores out of the total outstanding credit of Rs. 6338.47 crores. The plea is to create a proper investment climate. What is the motive? All exercises and operations in this country are made for one thing, namely the profit motive. And therefore what is bound to come under the capitalist system is coming here, that has come.

What is the result or the outcome of this investment climate creation? It is only one thing and they have deliberately inflated their credit needs. Again let us see what is the outcome. The Fourth Plan objective was 8 to 10 per cent annual growth but the actual growth was only 3.9 per cent. The wage and salary component of the value output in large units in 1960-61 was 17.8 per cent and in 1970-71 was 16.3 per cent. That has gone down.

Unfortunately the Prime Minister who is not have talks all the time through the back of her head. She said the other day that poverty was the legacy of colonial rule. It is stated in the Hindustan Times of 24th March, 1975 that explaining the problems of poverty etc. of the Indian situation she said poverty is the legacy of colonial rule. I want to ask very respectfully Mr. Salve, who is the seniormost Congress Member I can see present in the opposite benches, if we are still under colonial rule. If you ask me, of course I will say that economically you are not very much far away from that. She forgot that on our boundary just neighbouring us, there is a great country called China which started on the same level of development. Of course they did not have a great leader like Shrimati Indira Gandhi

there and so they have flourished. She claimed any inflation had been contained, but you know this country had the highest inflation. Mr. Subramaniam has disappeared but it is stated there in this paper of 9th March, 1975 that India recorded a 30 per cent inflation, which is the highest ever, in August last year. This is revealed in a recent study by the International Labour Office based on the figure collected from 126 countries. So, India has got the highest inflation, the lowest per capita income and the highest poverty. Mr. P. K. Mukherjee is looking so blankly towards me. That is the achievement of your party. You have come only two or three years ago but this party has been therefor 27 years.

The usual habit of telling mixed truths is always there with Mrs. Gandhi and we are not surprised at this. The reality is that this is due to technical-cum-psychological factors. They have claimed that there is a decline in prices of goods. But it is temporary, very temporary, and the decline was only confined to wholesale prices only. There has been no reduction as far as retail prices are concerned. The end consumer did not benefit at all.

Between September and March, 1975, the wholesale price reduction was hardly to the extent of five per cent. But this was not in the essential items for a common man-like agricultural product. Rice is the main item of consumption for the poor class. As far as wheat is concerned, they are contented with the same trend. Between December 1974 and February 1975, it had risen by 16 per cent. What does the 'Economic Times' say. It says as follows:

"Contrary to the claim made by the government and the picture painted by the wholesale price index, actual prices of essential commodities of mass consumption have shot up again."

This is the latest complimentary card that I have got for you, Mr. Mukherjee. So, it is better not to claim things which you have not achieved. Shrimati Indira Gandhi says that it is a world phenomenon. How much it is untrue, I can establish from the publication of the Reserve Bank. Of course, Mrs. Gandhi can quote the Pakistani Economist 'Haq' and get away by saying things. But this the document published by the Reserve Bank. It says:

"Since India's foreign trade constitutes a relatively smaller proportion of gross national expenditure than is the case with the European countries or Japan, the effect of these world trends on the Indian economy should also be less severe."

"In other words, when considered in a wider setting, the concept of current economic problems seems to be mainly that of overcoming challenges thrown up by the internal developments. The response to those challenges has to be principally in internal policies."

What Mrs. Gandhi says, it is almost without exception, has no basis at all.

Of course, the convenient shock observers are here. Mr. Salve said that we are hoodwinking the people and the country as a whole. Mrs. Gandhi says that Opposition are responsible for all the misdeeds, failures and the lapses in the country. In fact, can you imagine in a democracy utterances of the leader of Parliament and also the Prime Minister of the country. On April 6, 1975, Shrimati Indira Gandhi said in the Governors' meeting as follows:

"Those who are trying to weaken the Government are trying to weaken the country."

Can you imagine a man with any sense of iota of intelligence who would talk like this in a democracy? Is a party going to be equated with

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the country? Is a government going to be equated with the country? I cannot really understand it

Of course, we, Communists, are not unacquainted with such utterances. I have read "Scourge of Swastika." I have also read books where we have heard similar voices in Italy and in Germany. But, of course, I also say that today the country is being ruled by a set of dwarfish clowns in giants robe. Nothing more than that. All are paper tigers. They are neither fish nor flesh. They talk about anti-black money measures. How can they do it? It is a mid summer dream, because Mrs. Gandhi is a product of that black money. If she does it, she will go out of existence; she will go out of politics. Everybody knows; people in this House know, people listening to us, upstairs, downstairs, everywhere know that without black money politics, Mrs. Gandhi's party cannot move anywhere.

Let us see what they have done. They are claiming many things. Then there is a reply relating to my question. "The number of searches conducted in 1974 were as follows:

October—442.

November—375.

December—175."

Such things are to be done only if you want to blackmail a political opponent or you want to teach somebody a lesson.

I would like to have a categorical reply from the hon. Minister as to how many houses, premises, belonging to the first big twenty in the country have been raided in the last two years. What have they found? They cannot do that. If they do that, they will be thrown out of power. They will stop pumping money into their pockets and they will see that they are thrown out of power. Mr. Pranab Kumar Mukherjee will not

be sitting here as a Minister belonging to the Congress party. I can assure you about that.

I have said about tax arrears. There are about Rs. 1000 crores of tax arrears. How are they adjusting? They say, "We are collecting tax arrears." They are adjusting against refunds; they are adjusting against other paper transfers and they are having book adjustments. I want to know what is the real collection in cash. How much have you been able to collect? Of course, the big tycoons, the *magar machh*, the kulaks, they all enjoy Her Majesty's patronage. You cannot touch them.

Let us take the case of Jindals. Here is Starred Question No. 415 dated 3rd December, 1974 regarding raids by Income-tax Department for unearthing hoarded steel. The reply is:

"A statement giving the names of important groups/persons dealing in steel in respect of whom search and seizure operations have been made by the Income-tax authorities in recent months and action taken so far is laid on the 'Table of the House'."

In the statement, they have mentioned Jindal Group and they have given undisclosed income estimated by order under Section 132(5) at Rs. 2,55,90,682. Who are Jindals? Let us understand what sort of patronage they have and where from they have got a cover. According to another reply to a question, it says that Shri B. Jindal owns 12,000 equity shares in the Maruti Ltd. Therefore, they cannot be really disturbed. If there is a little difference, a slight difference, a raid can be conducted to terrorise, blackmail and pressurise. But nothing can be done here.

Let us take the case of Modis. Who are the Modis? I do not want to quote what Mr. Madhu Limaye has said. You know the case of black-marketing in flour when the MISA

was applied against them. Later on, it was withdrawn. They were hoarding wheat and doing black-marketing. They were buying wheat at 12 annas to one rupee a kilo and selling maida at Rs. 3.50 or Rs. 4.50 a kilo. He went to the Safdarjung Road. Of course, I will not give the Number because Mr. Salve will be hauled up for not objecting to that. I do not want to cause any hardship to him. Mr. Modi is the same man who was violating the foreign exchange rules and regulations . . .

MR. DEPUTY SPEAKER: I hope, you don't mean Mr. Pilloo Mody.

SHRI JYOTIRMOY BOSU: He is Modinagar's Modi, one of Gujarmal Modi's descendents, their kith and kin, very powerful people.

In reply to a Question of Mr. Madhu Limaye, it is stated:

"As per the latest available information, the Board of Directors of M/s. Maruti Heavy Vehicles Pvt. Ltd. is comprised of the following four directors:

- (1) Mrs. Sonia Gandhi.
- (2) Shri Sanjay Gandhi.
- (3) Shri Kishan Lal Jalan.
- (4) Shri Om Prakash Modi."

How can I get away by blaming the bureaucrats, the officials? What can they do? If they are asked to do a thing, they have to do it. Otherwise, they get a sack or a transfer or they get discredited. Sitting in a certain office for two years from which I retire, from which I get out, today, I can tell you that the things that I have learnt in two years I could not have learnt in twenty years. I have got an insight of the Government as to how dishonest it could be. Where have they taken the country to for their own self-interest, for their own self-preservation? What sort of malpractices and wrong things they are doing? A day will come when it will see the light. It is no use blam-

ing the bureaucracy, blaming a particular officer and getting away with it. We must go to the root as to who are the people who are formulating the policies and who are pressurising them. They have demoralised and corrupted the entire machinery. There were good people. But today, it is becoming extremely difficult to get a man to take the courage and speak the truth.

Now, take the case of Singhania. What did he do? He was doing under-invoicing in jute. The MISA was invoked; but as far as I know, there was no arrest. We cannot arrest a very big man, very powerful, with a lot of money.

Now, this, Sir, is my information—and I would like to be contradicted by the person whose name I mention. He came to the Prime Minister. He was asked whether he was financing the Jayaprakash Narayan movement. He said "I have never met him, never seen him, not to speak of giving him money". This was not believed. So he had to go back to the U.P. stalwarts who were collecting money. They came and convinced the Prime Minister, saying "No, no; this man is devoted to us; therefore, he may be treated kindly". And then the man had to buy his release for a poultry sum of Rs 50 lakhs. He was trying to strike a bargain for Rs. 25 lakhs, but that could not be done. But, of course, the MISA was withdrawn.

Then we come to socialism—Indira's grand socialism. I would like to ask, in how many instances has the Prime Minister given release orders for contraband goods? She herself has done it in how many cases? That should be made known to the House. Of course, everything is done here for a consideration. I know that in regard to something which was a banned item, on which there was a heavy duty and a heavy penalty, everything was condoned and millions of rupees changed hands from the port of landing to the last

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point; and no income-tax, and so much under-invoicing and foreign exchange. Nothing happened; nothing will happen. Sir, I may tell you today that I have got positive information that the Prime Minister herself negotiates for collecting money or takes decisions for collecting big money for her Party, for big business, by selling the interests of the weaker sections of the society. I am saying this on my own responsibility. Let there be a debate on this and I shall establish that she had been doing it regularly . . . (*interruptions*).

SHRI M. C. DAGA (Pali): What are the specific instances you can give?

SHRI JYOTIRMOY BOSU: This gentleman is provoking me.

Here is a photostat. They have been saying that Maruti was never allowed to import any foreign machinery for this purpose. This is a photostat of a letter written by Maruti to Killicks Ltd. in which as this document will establish, the import licence for machinery for Maruti was given to the Blue Star Engineering Co. Ltd. for passing it to Maruti Ltd. Killicks was asked to do the clearance job, but ultimately the Blue Star cleared it. If you want I can produce this photostat which I have been preserving carefully.

AN HON. MEMBER: Lay it on the Table of the House.

SHRI JYOTIRMOY BOSU: If you want, I can do so.

MR. DEPUTY SPEAKER: You may pass it on to Mr. Daga because he had asked for instances.

SHRI JYOTIRMOY BOSU: I am only waiting for a full-fledged discussion. On that day I shall prove that Mrs. Gandhi has been collecting money by selling the interest of the weaker sections of the society—I don't know how much for the Party

and how much for others, because I don't know the inside story of the Agarwal as.

Now, Sir, there was a PAC Report in which a senior officer of the Customs was indicated. My information is that he has said that, if any action is taken against him on this, he will reveal much more which will shake the whole world. So, nothing can be done. I will give you all this. I use my ears and eyes to understand how this Government is functioning, how this particular political party and a coterie have been keeping themselves in power for the last 28 years in spite of continued failures, misdeeds and malpractices . . .

MR. DEPUTY-SPEAKER: You are running out of your time.

SHRI JYOTIRMOY BOSU: Sir, I went to bed last night at 4.45 a.m. I have a duty to do.

MR. DEPUTY-SPEAKER: That is all the more reason why I have to be sympathetic by cutting short your speech. You need rest.

SHRI JYOTIRMOY BOSU: They have been talking about Foreign Exchange Regulations Act. Here, of course, big uncles are there—foreign monopolies. Mr. Salve, do not look so hard at me. I can reveal a few things. They have also local uncles. Tell me in the case of how many foreign firms you have so far succeeded in reducing their equity participation. When was the due date? What happened to the Coca Cola Company? What is happening? I have got a wonderful list. It is very interesting. What is happening to the Director of Commercial Bank Ltd., Calcutta? M. R. Birla, I. P. Goenka, M. P. Birla, etc., etc. The amount involved is 9,32,221 pounds Multiply that by 20 or 10.

Then I come to the case of Bunge-Company, one of your very favoured suppliers—no global tender. The papers cannot be given even to the

PAC. Do you know this? This Bunge company has been caught by the Enforcement Branch at least eight times in the last few years. Here is the case. I have got the list. The Bunge Company was given foreign exchange, inflow of foreign money,—Mr. Salve should know about this—amounting to 69,378 pounds. Another one, the same amount.

Under-invoicing. There are so many cases that the whole thing is stinking. Today if you are willing to pay a price, you can get anything done by this Government. That is what it is.

There are three cases: Brooke Bond, India Tobacco and Union Carbide, His Master's Voice, caught red-handed for under-invoicing. I have raised it umpteen times. I have written to the Prime Minister. Nothing happens. No MISA for them. Regarding India Tobacco, Mr. Huxar is a member of the Customs Advisory Council! What a wonderful thing! The man who does under-invoicing is also advising the establishment...

AN HON. MEMBER: To under-invoice.

SHRI JYOTIRMOY BOSU: Yes. They are partners in *garibi katao!*

About this sugar rebate scandal. I tell you, if they have any sense of self-respect, they will come forward with an apology.

In 1960, the per capita daily income was 24 Paise...

MR. DEPUTY-SPEAKER: Mr. Jyotirmoy Bosu, I will give you five more minutes. You must conclude.

SHRI JYOTIRMOY BOSU: Ten minutes more.

MR. DEPUTY-SPEAKER: I am giving you five minutes more because I do not want to be strong on anybody.

SHRI JYOTIRMOY BOSU: The 1964 Planning Commission Study Team's norm was below Rs. 20 p.m. constituted the below poverty line—by 1960 standards—and the number of such people was 240 million, i.e. 40 per cent of the population. A former Member of the Planning Commission, in 1973, revealed that 67 per cent of the people were living below poverty line. Now, of course, it is much more. In Eastern U.P., even today, after 28 years of the so-called Independence, people pick out undigested grams and wheat, wash them, boil them and eat them. That has been shown in a German literature. That is the position today. I do not want to go into details.

In West Bengal, a Survey was conducted in five districts, that is, Birbhum, Nadia, Jalpaiguri, Malda and 24 Parganas. People are living below poverty line, Rs. 20/- at 1968 price level. The percentage of these people is 87.9 per cent, 73.39 per cent., 70.16 per cent, 85.06 per cent and 79.84 per cent in these districts respectively.

MR. DEPUTY-SPEAKER: Please do not take too much time. We are coming to the close of the session. Please conclude now; I do not want to quarrel with anybody.

SHRI JYOTIRMOY BOSU: I only want to say, Sir, that Shrimati Indira Gandhi represents the class, she belongs to. This Indira brand socialism is welcome to Birlas. You see, Sir, what happened to the Urban Property Ceiling Act? What happened to diffusion of ownership of newspapers? What happened to delinking of newspapers? So many things are there. What about Unemployment Crash Programme? For that, you must see PAC report.

What is happening today? Literacy is going down. Can you imagine, Sir, you are a Professor, that there are 71 districts, where literacy

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is below 20 per cent and there are 37 districts where literacy is below 15 percent. This is the position after 27 years of Congress rule. This is what they have brought the country to. In 1973, the Committee on Unemployment said that 27 million able bodied people were either fully or partly unemployed. What happened to the crash programme? What was the crash programme about? It was one thousand jobs for adults in each district. Sir, you read the PAC report. It would reveal that it was nothing but a political gimmick, if you want to ask me. Now the current budget estimate was 40 crores; it was reduced to 12 crores in 1974-75. This year, it is 10 crores Farewel to unemployment and good-bye to you, Sir.

MR. DEPUTY-SPEAKER: Please come to the last point, otherwise I will have to shut you out.

SHRI JYOTIRMOY BOSU: Sir, take the question of civil liberty, Emergency, MISA, electoral reforms. This country has today come to the neo-fascist stage. When Shri Jayaprakash Narayan's car was attacked, a Minister said, "We have been accused of being semi-fascists; we are full fascists and we are not ashamed to say that." Something like that he said.

MR. DEPUTY-SPEAKER: How do you spell it—FAECES?

SHRI JYOTIRMOY BOSU: Sir, you do not want me to carry coal to new castle.

Sir, for how long are the bye-elections pending? They do not want to hold the bye-election in Bihar in place of Shri Kamal Nath Tewari. They know, they will lose it. In Trivandrum, the date was fixed. The Madam went there. She was told, "If you hold the elections, you will lose." What about Nagaland? Sema, the corrupt Minister, was taken to the Border Security Force Camp. He came to Delhi...

MR. DEPUTY-SPEAKER: Order please. Do not take the names of Members of the other legislatures.

SHRI JYOTIRMOY BOSU: Today, the country has come to a position, where a Chief Minister had to buy his throne for 75 lakhs in Andhra. Why was the money collected and given to politicians to support him? What was he understanding? The understanding was that the Land Reforms Act will not be enforced. But now he has been thrown out and they are quarrelling. My friend, setting opposite is not here. He has been a great machinery in that corruption business. We are performing in a wonderful democracy and, Sir, I wish you the best of luck in that.

MR. DEPUTY-SPEAKER: After hearing Jyotirmoy Bosu, I think, some of us may be feeling that the best way is to take to *Sanyas*.

SHRI JYOTIRMOY BOSU: Have you become a Hindu?

MR. DEPUTY-SPEAKER: In the generic terms, not otherwise. *Sanyas* is Hindi, but English is renunciation.

SHRI N. K. P. SALVE (Betul): You have voiced the sentiments of most of us when you said that after hearing Mr. Bosu, most of us feel like taking *Sanyas*. Almost we feel like taking *Sanyas* from this House. If this House is to be a den of all sorts of gossips and scandals and if allegations are to be made here with absolutely no restraint of any nature whatsoever, then it may as well be...

SHRI JYOTIRMOY BOSU: Which one Mr. Salve?

SHRI N. K. P. SALVE: It may as well be that the immunity which is given to the Members here for the speeches they make. I submit with all humility, stands very grossly abused and one wonders whether there is any sanctity, any real sanctity attached to the immunity granted to the House...

SHRI JYOTIRMOY BOSU: Curtail it.

SHRI N. K. P. SALVE: What the hon. Member talked about various scandals and the bombastic verbiage which he planted on the House in respect of Maruti, in respect of Jindal, in respect of Singhanina, in respect of many other business houses, is something very mud, is something which we are hearing in-season and out of season and mostly out of season...

SHRI JYOTIRMOY BOSU: You are doing in season and out of season, day, night and afternoon.

SHRI N. K. P. SALVE: For what he is talking about, he is treated far more contemptuously by the Opposition than by the Leader of the House. I submit for his consideration making this sort of personal allegations on the Prime Minister, that she is the product of black money, that she negotiates collection of money for the Party and that she is one who is symbolising the entire corruption in the country—I submit, is, to say the least, a very highly improper, unfair and a thoroughly disgusting manner in which to open the debate on a Finance Bill.. (*Interruptions*). He said—I quote.

'Mrs. Gandhi is a product of black money'.. . . . (*Interruptions*). Mr. Janeshwar Misraji, he spoke in English. I submit in all humility that it is no use getting into an acrimonious debate especially while discussing the Finance Bill.

The Finance Bill is a very important and wide instrument for correcting any distortions and is a very important pace-setter for the economy of the country. I thought that we would hear a little more on the economy and the malady afflicting the economy of the country. My learned friend has referred to certain figures. His figures are usually correct, but the inferences which he draws from these figures are

ridiculously absurd and when he rattles out those statistics and draws the inference, I am reminded of the dictum that there are three types of lies—lies, damn lies and lies of the statistical variety of my friend. In the end he narrated some under-assessment of Jindals. He said that they were assessed to an income of Rs. 2.55 crores. He did not say . . .

SHRI JYOTIRMOY BOSU: I only read out the reply given by your Government.

SHRI N. K. P. SALVE: He read out the reply that under Section 132(5) the assessment of concealed income of Jindal whose promises were raided and searched was Rs. 2.55 crores and he did not say for a moment that the assessment arrived at was a collusive figure or that he has been under-assessed, and still he is drawing all sorts of inferences.

AN HON. MEMBER: Mr. Bosu is running away from the House, Sir.

SHRI N. K. P. SALVE: The difficulty with Mr. Jyotirmoy Bosu is that he has nothing to do with responsibility. He has nothing whatsoever to do with parliamentary norms. He rattles out whatever he wants for political ends.

Be that as it may, since most of the speech that he delivered to-day was wholly unrelated to the subject matter which we are debating, the best that I can do is not to talk about it any more and come to the point . . .

MR. DEPUTY SPEAKER: Under the Finance Bill, anybody can discuss anything.

SHRI N. K. P. SALVE: I have no doubt in my mind and I have not, for a moment, exceeded the limit. However, I may submit to you that every time, whether it is a Finance Bill, whether it is a Budget, whether it is a call-attention or whether it is anything, in season and out of season,

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right, left and centre. we hear the same thing from him, and he utilises it for rattling out the same old story and tells us the same old scandals and what is good for him. If he walks out, so much the better. He can go home and relax now. Nobody takes him seriously. Nobody in the country bothers what about he talks, because they know that every word which comes out of his mouth is saturated and trims with political *vendata* and is irresponsible. I am not submitting that he was not in his right or it was something un-related to the Bill.

With your permission I will confine myself to the Bill. This Finance Bill is presented by the Finance Minister to the House in the wake of extremely a precarious and a very pavilious economic crisis which has been overshadowing and stultifying the country's growth and development for the last few years. In fact, acute economic crisis to a point of disaster even in some of the most industrially advanced countries, very affluent countries, has been a persistent feature. They have been plagued by various problems—growing unemployment, decrease in the growth of their incomes, national incomes, decrease in the growth of their industrial production. This is a feature which is also true of the very developed and affluent countries. However, I am not one of those who derive solace from the fact that the affluent countries are in economic difficulties to-day. We have to be worried about the problems of our people. We have to provide food for those who are starving, shelter for those who are homeless and we have to think of providing employment for those who are unemployed and it is in that context we have to consider various measures which the Finance Ministry has been evolving and taking to combat and to fight out the economic crisis in which we have been engulfed for so many decades. .

A very careful and critical reading of the various journals, papers and the speeches which have been made in the House, speeches made outside the

House in the various seminars about the present economic crisis or problems connected with the present economic crisis reveal that our economic crisis has four salient features. Some of them are common to those in the foreign affluent countries and some of them are not common. They are very peculiar and particular to all problems. The main four features are:

1. Growing unemployment in the country.
2. Unbearably high prices for a very large vulnerable Section of the society.
3. Perennial shortage of the essential goods.

This perennial shortage is continuous with us due to well planned maldistribution.

4. Inadequate resources for investment.

These are the four main features. On a study of the entire problems of the economy, one finds one has to tackle and this has been analysed in greater details—a lot has been said inside the House, outside the House and a few people come with the solutions, some of them very naive, some of them very interesting and some of them extremely comical. Some of them thought that they had divine power to give it a healing touch. And, therefore, I should not at this juncture venture to prefer any solution to the problems in which our economy is so seriously engulfed. However, one finds that there have been quite a few people who have been offering solutions for converting our country into an utopia.

There has been a mushroom growth of messiahas who are offering suggestions for redemption of the economy. Messiahs till yesterday were either ordinary businessmen, or industrialists, bureaucrats, ordinary professors of Physics and/or Chemistry in some college. They were either politicians or some of them were teaching the gospel of sarvodaya till yesterday. Now, Sir, some of them consider that

mixed economy is a dead concept and that the private sector has either been eliminated or well on its way to elimination. And there is considerable lamentation over the eradication of the private sector, which, it was said, had rendered yeoman service to the growth of the country's economy. There has been large scale encomium bestowed to the private sector for their efficiency. There have been large scale encomium bestowed for their efficiency in production and productivity. However, none of them had the audacity to accuse the private sector. These are the people who are today considering that the concept of mixed economy is a dead concept and that the private sector is being eased out. Government policies are being attacked on the ground that the mixed economy, which is the basis of our economy, is a concept of the past, and the Government is being accused of making rules and regulations which is making the existence of the private sector virtually impossible. Nothing can be far from the truth and in fact, what all these people who subscribe to this view feel is that there should be the principle of free enterprise, there should be laissez faire and that they should be allowed full economic growth without any discipline in any manner whatsoever. They forget that 80 per cent of the goods and services are coming not from the public sector, but only from the private sector. That is the reason why 80 per cent of the troubles in the economy are faced by the people who are in the vulnerable sections, who are in the poorer sections on account of the malpractices which are so rampant and prevalent in the private sector's production. The public sector will grow from strength to strength like the Rock of Gibraltar. That will be the corner-stone of the entire system of our economy. Mr. Indrajit Gupta is not here. He need not have any apprehension as long as the country relishes and cherishes ancient values; the country is capable of mature thinking and Shri Indrajit Gupta's communism will have no place in this country.

Let my friends not speak in terms that the Government is doing everything possible to help the growth of monopoly. My friend Mr. Jyotirmoy Bosu was lamenting just now that the policies of the Government are so arranged that they are to augment the growth of monopolies and oligopolies, that they are so evolved, that they augment or they push up the disparity in wealth, opportunity and power of the people. These are the people who ask for a solution saying nationalise everything, nationalise every industry, nationalise every possible thing with the result that the mixed economy concept should be so reversed in this case that there should be no private sector at all. So much of confusion has been added by these set of people who ostensibly under the garb of providing solution to economic malaise are super-imposing their political philosophy and when politics is kept ahead of economics, it is neither economics nor politics.

There are the third variety of messiahs who are offering solutions to economic redemption of the country. They are the most dangerous types and their suggestion that the prosperity and economic growth will come about firstly by fresh legislation or electoral system, secondly by the dissolution of assemblies and thirdly by preaching disobedience by army and police of unconstitutional commands—the police or the army is told to disobey the unconstitutional commands and orders—and these are upon the assumptions that each jawan is working either in Ladakh or in Sikkim border or elsewhere or each sepoy or jawan is like Seervai or Dicey knowing or understanding the constitutional laws with absolute thoroughness. If we have some more messiahs like them, I have no doubt in my mind that our army will deteriorate and we will come to a terrible grief. The difficulty is that this monetary inflation has caused such a terrible inflation of verbiage most of which is utterly non-sense without ostensibly giving solutions to our economic growth. What is sought

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to be achieved is a political philosophy. What I would only submit humbly, through you, to the House for the consideration of the House, is that in the life of a nation or in the life of an individual, in times of peril or in times of difficulties, it is the determination or the character that can take the country out of the difficulty. It is not an easy solution to the problem. It is not the short cut which can ever help but it is only the hard-work, determination and character which alone can take us out of the difficulty. It is in that context that I say that a great responsibility devolves on our Finance Minister who is steering us through from a difficult economic crisis. I must submit that he has done his jobs with a great astuteness with various modifications that he has announced in the realm of direct and indirect taxes. I submit in all humility the extremely judicious way with which he understands this problem with all the implications or ramifications. It is bound to be a great contribution of this veteran in the field of art of public finance. And I wish him all luck. In a difficult period, I am sure, he will be able to perform much better if he continues to have a firm faith in the philosophy of public sector—political and economic philosophy—in the quintessence of our party's politico-economic philosophy and on the co-extensive progress of economic growth and social justice. It is only then that we can achieve the progress of economic growth along with social justice and, then alone would we be able to stabilise the Parliamentary Democracy in this country. What is the use of talking of individual liberty, freedom of the people and of talking of higher values and of preaching them to the people when they do not have the house to shelter themselves. I say they will not endure that for too long. Therefore, economic solutions are to be found to the people, especially those who are in the vulnerable sections. It is in that context that I say that it is utterly necessary to rationalise the fiscal and monetary policy and ap-

proach with ruthless pragmatism and doctrinaire conceptualism must yield to highly result-oriented methods and methodology.

Sir, the Finance Minister referred to the declining trends in prices. In the field of price, what has been achieved by us as a result of more disciplined, more austere ways of living is extraordinarily remarkable. The gains that we have made have to be held out very tenaciously because if we allow this canker of inflation to grow or eat into the very vitals of the economy, then it would have eaten into the very vitals of our Parliamentary Democracy. Then, there would be chaos, disaster and nothing would be left of the Parliamentary Democracy in this country if the inflationary pressure is allowed to raise its head. More than that, he spoke of a system in which we should be far from complacent; we should continue to have some sense of discipline in our fiscal and monetary policies. We must continue with them and, at the same time, we must also proceed in a manner that we do not stultify or we do not obstruct the economic growth or we do not obstruct the objective of a distributive justice.

The Economic Survey has highlighted the following priorities:

- (i) increase in output;
- (ii) stepping up of procurement;
and
- (iii) efficient public distribution system.

13.00 hrs.

Now, if one were to see these priorities one immediately comes to a conclusion that the amount which is earmarked for agriculture is extremely inadequate. This year Rs. 263 crores have been earmarked for various projects for agricultural purposes which includes Rs. 50 crores for Agricultural Re-finance Corporation and Rs. 84 crores only for fertiliser production. In fact, in the field of agriculture for the preceding few years our performance has been extremely unsatisfactory and dismal and since 1970 our growth of agriculture has been less than 6 per cent whereas growth in population has been more than 7 per cent and, therefore, per capita availability of food is declining each year. We are wanting to reach a target of 110 million tonnes so far as food production is concerned.

Sir, food is not only necessary for people to sustain themselves but also to augment our overall industrial production. If we want to augment the national income or add to the gross national product we have either to maximise production or optimise the efficiency in productivity. Therefore, food is a problem which needs to be tackled more realistically. During 1974-75 we have spent Rs. 300 crores for the import of food itself. We are importing fertilisers at a price of Rs. 3,060 per tone whereas if we produce the same here it will cost us only Rs. 1800 per ton. So, economists will have to consider whether this sort of outlay of Rs. 263 crores for agriculture is adequate. I submit it is utterly inadequate. We need to go in a massive manner so that we are able to give a real boost to our agriculture. Our water sources have to be augmented and irrigation facilities have to be made available and both foodgrains production and the commercial crops has to be augmented. We need to augment commercial crops also to boost our exports and by way of import substitution.

My next point is with regard to industrial production. From 1969-70 to 1973-74 the growth has been very much below the targeted figure. It is only 3.8 as against the targeted figure of 8.8 per cent. It is a well-accepted principle that if you want to achieve a figure of 8 to 9 per cent of industrial growth then reckoning the capacity utilisation at about 75 to 80 per cent you must be able to have a sustained growth of not less than 10 to 11 per cent. For that purpose it has been found—the Economic Survey accepts it—that the main impediments have been two-fold. The first and the foremost has been the unsatisfactory power position. I cannot understand why in our country there should be power shortage. We have so much of coal in our country. We have billions and billions of tonnes of coal in our country. We have now nationalised the coal mines and the Coal Mining Authority is looking after the work of extraction of coal. When there is so much availability of coal I do not see the reason why we should not be able to generate as much power as every industry needs and even much more than that. We can have quite a few thermal plants. In that respect when I look at the entire matter I feel that the power problem is nowhere near solution. Take, for instance, Tamil Nadu. Tamil Nadu is undergoing a murderous 100 per cent power cut to the industries. The Maharashtra State—where I am staying—is ordering 50 per cent cut. How do we expect to augment our industrial production if as a result of restraint on power we are going to impose a 100 per cent cut in Tamil Nadu or 50 per cent cut in Maharashtra and so on and so forth? It is a somewhat unrealistic attitude so far as power position is concerned. We are starving ourselves of power when we have so much potential. We have the requisite raw-material.

We can build up large thermal plants which will meet the entire needs of the industry. The next

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difficulty is inadequate investment and the selective credit policy in this respect has not been working very well. From personal experience, I have found that a person who is manufacturing paper, which is in short supply, a person who is manufacturing cement, has the same difficulty as a person who is exhibiting motion pictures. A person who is exhibiting films has the same problem as a person who is making cement and a person who is making paper. Therefore, the selective credit policy is far from satisfactory.

Last but not the least—labour unrest. If we want industrial production to come about, we will have to make labour legislations in which increased wages of the labour will have to be related to increased production and productivity without which it will be very difficult for us to make any stride.

Sir, a word about rationalisation of direct tax structure and I am done. The first is, disappointment is felt in the country about the Finance Minister not raising the exemption limit in regard to income tax to Rs. 7,500. An argument is invariably advanced that the exemption limit of even Rs. 6,000 is a very liberal exemption limit because there are billions and billions of people who are earning nowhere near Rs. 6,000. We have about 35 lakh assesseees in a country where we have 600 million people. This argument is something which I am not able to understand. If the other people, if a large many people are below the poverty line, if they are not earning Rs. 6,000, who are to be blamed? Are the people who are earning above Rs. 6,000 to be blamed? It is the Government whose responsibility it is squarely to ensure that the per capita income grows and grows rapidly. Instead of the population growing the way it is growing, it is the national income which should grow. Sir, if the value of the rupee is so hopelessly corroded

and eroded, if the value of the rupee commands much less than what it commanded five years back it is only 40 per cent or 35 per cent., it is very unfair that the lower middle class, lower strata of the society, should be hit by the limit not having been raised.

Secondly, Sir, I would like to refer to the new Section 80FF, which seeks to provide deductions for some expenses incurred on the children. Today, he has announced certain further modifications. Even for brothers' children, the deductions are to be allowed. But, Sir, I fail to understand this. I have requested him to make one more modification. Why has he not considered the same and it was that this relief should be made available even to those parents whose children are going to school. We have quite a few parents in the lower income category whose children are in the school stage. They are not either in the degree or post-graduate class or in the technological courses. They are entitled to as much relief as the people whose children are in higher education.

Then, Sir, he has made a very laudable and a very realistic change so far as gratuity is concerned. I wish he was listening to what I was talking about gratuity. As per the Bill, so far as gratuity is concerned, the gratuity which had been provided all these years were to be disallowed. But, now, he has provided that it will be allowed if before 1st January, 1977... Sir, give me two more minutes. Direct tax is my subject.

MR. DEPUTY-SPEAKER: You could have taken it as your main topic.

SHRI N. K. P. SALVE:... If before 1977, the amount is transferred to a fund. But, my respectful submission is that on this point he did not make one aspect clear that in

the case of those people who do transfer it in one particular year, their assessment should not be disturbed for an earlier year. It is a technical matter. I will leave it at that.

Lastly, there is one point on which I have very serious dispute with the Finance Minister. This is in regard to the proposed sub-section 8 to Section 40A disallowing 15 per cent of the interest on public deposits. He has allowed certain modifications and concessions about deduction of interest at source. That has nothing to do with what I am talking about. What the Bill provides is that if the public deposit money with the companies, if the interest is one lakh of rupees, for income tax purposes, only Rs. 85,000 will be allowed as a deduction and this, it is said, being done so as to divert the deposits from the companies to the banks. I submit that this sort of spoon-feeding to the banks will only augment the inefficiency of the banks. This means only a premium on the inefficiency of the banks. Banks have to render personal service to their customers and let them compete with the companies. The whole point arises because today the banks, the nationalised banks, particularly, are not establishing their rapport with the people.

Always, when the banks were in the private sector, the interest on the deposits from the public was much less than what they were getting in the market. Even then, the banks enjoyed the confidence of the people because at that time there was a certain rapport, a connection, a personal relationship with the depositors. Today that is lost.

Therefore, I submit these are extremely improper methods. I do not think it is fully moral in fiscal legislation, in tax legislation, to disallow any part of legitimate business expenditure. That, in my opinion, is as much reprehensible as it is for a taxpayer not to pay his tax.

Lastly I submit this. We have already submitted the Select Committee Report and the Bill, as reported by the Select Committee, on the Taxation Laws (Amendment) Bill, popularly known as the 'black money' Bill. It has very very salient and significant provisions regarding unearthing of black moneys. I thought the Bill would be taken up this session. I submit to, and fervently plead with, the Minister that even if it means extension of the session by one day, the Minister should prevail upon the Minister of Parliamentary Affairs to see that this Bill is passed by this House this session.

श्री रामशेखर प्रसाद सिंह (छपरा) : माननीय उपाध्यक्ष जी, आज सबरे माननीय वित्त मंत्री महोदय ने जो कुछ टैक्स रिक्त फ्र टैक्स पेयर्स को दिया है और जिस की चर्चा हमारे पूर्व वक्ता ने की है, उसका मैं समर्थन करता हूँ। हमारे वित्त मंत्री महोदय विशेष धन्यवाद के पात्र हैं इस चर्चा के लिए कि उत्तर प्रदेश के पूर्वी इलाकों के खंडसारी चीनी के कारखानों ने जा मांग उपस्थित की थी और जिस मांग का समर्थन माननीय सदस्य ने भी किया, उस गरीब तबके के लोगों को राहत देने का फैसला भी उन्होंने किया। अच्छा होता कि इसके साथ ही साथ बजट के समय गरीब लोगों के इस्तेमाल में आने वाली आम आवश्यकता को चीजों पर, जैसे कि चाय और बीड़ी पर, जो टैक्स बढ़ाये गये थे, उन पर भी कुछ राहत दी गई होती।

चाय के ऊपर टैक्स बढ़ाने के बारे में यह बताया गया था कि इस पर टैक्स इसलिये बढ़ाया जा रहा है क्योंकि यहां के लोग चाय कम इस्तेमाल करेंगे और बची हुई चाय को विदेश भेजा जाएगा। इसी प्रकार से बीड़ी पर टैक्स बढ़ाने के

[श्री रामशेखर प्रसाद सिंह]

किया गया था कि बीड़ी पीना एक खराब आदत है और लोगों को यह नहीं पीना चाहिए। यह बात मेरी समझ में नहीं आती है। आज चाय आम जनता के इस्तेमाल की चीज हो गई है। जो मजदूर मजदूरी करता है, वह चाय पीता है, और अब तो खेतीहर मजदूर भी चाय का इस्तेमाल करने लगा है क्योंकि कहीं दूसरी पुष्ट चीज उनको खाने को नहीं मिलती है। आज आम आदमी अपने अतिथियों का स्वागत करने के लिए चाय का ही इस्तेमाल करता है। इसलिए चाय और बीड़ी, में दोनों चीजें, जो साधारण उपयोगी हैं और इनके दाम बढ़ने से साधारण व्यक्तियों की ही परेशानी बहेगी। अच्छा होता कि माननीय मंत्री महोदय ने इस पर भी विचार किया होता।

यह बहुत प्रसन्नता की बात है कि इस साल का बजट उपस्थित होने के बाद, जो कर्मों आम वस्तुओं की थी, वे कम हुई हैं और आज से छः महीने और एक वर्ष पहले जो चीजें बाजार में उपलब्ध नहीं थीं, वे आम-जूरत की चीजें आसानी से मिलने लगी हैं और दाम भी घटोतरी की तरफ जा रहे हैं। अगर इस किस्म की स्थिति रहेगी, तो मैं समझता हूँ कि स्थिति में सुधार होगा और आम जनता की परेशानियाँ दूर होंगी।

यह देश गांवों का देश है और यहाँ की अधिकांश आबादी गांवों में बसती है। इसलिए जब तक गांवों के लोगों की आर्थिक स्थिति में सुधार नहीं होगा, तब तक देश की आर्थिक स्थिति में सुधार होना संभव नहीं है। गांवों के लोगों का मुख्य धंधा खेती है और यह प्रसन्नता का विषय है कि इस बार के बजट में वित्त मंत्री महोदय ने खेती की प्रगति की ओर विशेष ध्यान देने का आश्वासन दिया है। खेती के अलावा गांवों के लोगों के जो ट्रेडीशनल काम थे, वे बन्द हो चुके हैं। पहले गांवों में लोहार होता था, जोकि लोहे

का काम करता था, सुमार सोने-चांदी का काम करता था, बड़ई लकड़ी का काम करता था। इस तरह से अनेक प्रकार के ट्रेडीशनल काम होते थे जिनको लोग अपने ढंग से करते थे लेकिन आज वे काम शहरों में होने लग गए हैं। आज शहरों में सस्ती दामों पर खेती के औजार मिल जाते हैं और देहात में जो लोग यह काम करते थे, उनका यह काम बन्द हो गया है। शहरों में वह चीजें आम मिल जाती हैं और सस्ती मिलती है, इसलिए गांव के लोग शहरों से ही खरीद कर यह सामान ले जाते हैं। इसलिए जो ट्रेडीशनल काम-धंधे गांवों में थे, वे बन्द हो गये हैं और वे लोग भी खेतीहर मजदूर हो गये हैं और खेती में काम करने लगे हैं। इस तरीके से गांवों में बेकरी की समस्या जटिल हो चली है। दूसरी बात यह है कि खेती एक ऐसा धंधा है, जिसमें पूरे साल के साल लोगों को काम नहीं मिलता है और साल में कुछ ही दिनों खेती का काम होता है। इसलिए जब तक गांवों के सुधार के लिए वहाँ पर लक्ष-उद्योग और दूसरे उद्योगों को प्रोत्साहन नहीं दिया जायेगा और इस काम को करने के लिए उनको तकनीकी और आर्थिक सहायता सरकार की ओर से नहीं दी जाएगी, तब तक गांवों में जो लोग बेकार पड़े हुए हैं, उनको काम नहीं मिल पाएगा और जब तक उनकी आर्थिक स्थिति दुस्त और पुष्ट नहीं होगी, तब तक देश की आर्थिक स्थिति पुष्ट नहीं होगी।

आज ज्यादातर लोग गांवों में ही रहते हैं लेकिन आज जो स्थिति वहाँ चल रही है, उससे सामाजिक जीवन भी गांवों का उतना आनन्ददायक नहीं रह गया है जितना पहले था। आज ला एण्ड आर्डर का मसला भी गांवों में कठिन हो चला है। यही कारण है कि आज गांव के लोग शहरों में आना चाहते हैं, जिसके कारण शहरों में भीड़ हो रही है। शिक्षा की प्रगति काफ़ी हुई है और आकाश होने के बाद गांव

के कार्यों लोग पढ़ लिख गये हैं लेकिन देश के ऊँचे पढ़े लिखे लोग हैं, वे पढ़-लिख कर गाँवों में रहना पसन्द नहीं करते हैं। वे शींग शहरों में रहना चाहते हैं क्योंकि जो मनोविनोद और अच्छे रह-सहन की चीजें होती हैं, वे उनको गाँवों में उपलब्ध नहीं होती हैं। अगर आप सम्मुख यह चाहते हैं कि देश की प्रगति हो और देश प्रगति की ओर जाए, तो शहरों में जो वे चीजें उपलब्ध हैं, वही सब चीजें गाँवों में भी आप उपलब्ध करावें। तभी लोगों को गाँवों में रहने में दिलचस्पी होगी और शहरों में उनका आप आना कम होगा और तभी देश की आर्थिक स्थिति सुदृढ़ हो सकेगी। आज सारा देश एक है और योजना आयोग के माध्यम से सब राज्यों की प्रगति के लिए रुपये का बटवारा किया जाता है और योजना आयोग के माध्यम से सारे राज्यों की प्रगति का काम प्रारम्भ होता है। देश की एकता को सुदृढ़ रखने के लिए आवश्यक है कि सारे प्रदेशों को एक निगाह से देखा जाए और जो एरियाज ब्रेकवर्ड हैं, जो एरियाज कमजोर हैं और जो बीकर सेक्शन हैं, उन को आर्थिक सहायता देने की तरफ विशेष ध्यान देना चाहिए। पूर्वी उत्तर प्रदेश और उससे सटा हुआ उत्तर बिहार बहुत ही ब्रेकवर्ड एरिया है। इस इलाके के लोगों के पास केवल खेती है और इसके इलावा दूसरा काम नहीं है। कहीं कहीं चीनी की फैक्ट्रियां तो जरूर हैं लेकिन कृषि के काम पर ही ज्यादातर लोग निर्भर करते हैं। इस इलाके की आबादी भी बहुत ज्यादा है और आबादी ज्यादा होने के साथ-साथ वहाँ के लोगों की आमदनी भी बहुत कम है। कितनी बार इस सदन में और इस सदन के अन्दर भी पूर्वी उत्तर प्रदेश और बिहार के उत्तरी भाग, जिसको उत्तर बिहार कहते हैं, के विकास के बारे में बातें कही गई हैं और विकास योजना भी बनी है लेकिन अभी तक कुछ काम वहाँ पर नहीं हो पाया है। जैसा कि मैंने पहले निवेदन किया

था, वहाँ के लोगों का मुख्य धंधा खेती है और खेती में सुधार लाने के लिए गंडक योजना का कार्यक्रम बना, लेकिन आज तक वह काम पूरा नहीं हो सका है और बिहार सरकार की क्षमता में उस योजना को पूरा करना सम्भव नहीं है।

अच्छा तो यह होता कि गंडक योजना को भारत सरकार अपने हाथ में ले लेती और इसको पूरा करती। इस योजना के पूरा हो जाने से उत्तर बिहार के दरभंगा, सारन, चम्पारन और उत्तर प्रदेश के गोरखपुर और देवरिया जिलों को लाभ तो होगा ही साथ साथ नेपाल के भी इलाकों को लाभ होगा। इस को पूरा अगर कर दिया जाए तो इस इलाके से इतना अन्न पैदा होगा कि देश की सारी आवश्यकताओं पूरी करने के बाद यह इलाका विदेशों को भी यहाँ से अन्न भेज सकेगा। इसलिए मेरा निवेदन है कि गंडक योजना को शीघ्र पूरा कराने की आप कोशिश करें।

बिहार का दूसरा भाग छोटा नागपुर का है जहाँ आदिवासी रहते हैं। इस इलाके में खेती तो नहीं होती लेकिन कोयला, अन्नक आदि खानों से यह इलाका भरपूर है तथा अनेक दूसरे प्रकार के बहुमूल्य पदार्थ यहाँ पैदा होते हैं। हिन्दुस्तान में जो खानें हैं उनमें से चालीस परसेंट खानें केवल इस इलाके में हैं। दुर्भाग्य की बात है कि 28 साल स्वतन्त्रता प्राप्ति के बाद भी यहाँ कोई सुधार नहीं हुआ है। एच ई सी रांची, बोकारो स्टील प्लांट आदि जो भी प्लांट इस इलाके में लगाए गए हैं इनमें जो लोग काम करने के लिए बाहर से आते हैं वे यहाँ के लोगों के हितों को बिल्कुल नहीं देखते हैं और इस इलाके को इन लोगों ने बिल्कुल एक अपना उपनिवेश सा बना लिया है, ऐसा बना लिया है जैसे कालोनीज होती है। यहाँ के लोगों को छोटी छोटी नौकरियाँ भी नहीं मिलती हैं। जिन लोगों की जमीनें एक्कायर करके वे कार-खाने बनाए गये हैं उन लोगों को सुधारका

[श्री र.मन्सखर प्रसाद सिंह]

मिजा ही तक, उनके बाल बच्चों की कोई नौकरियाँ भी नहीं मिलीं। उनके दफ्तर बड़े बड़े शहरों में हैं। वहीं से टैक्नीकल आफिसर्स भी बहाल करके भेज दिये जाते हैं। इस सब का नतीजा यह है कि इस इलाके में बहुत असन्तोष फैल रहा है। भारत सरकार को चाहिए कि इस असन्तोष को रोकने का प्रयास करें। अगर राज्य सरकार और आप भी इस असन्तोष को नहीं रोक सकेंगे तो वहाँ बहुत बड़ा विस्फोट होगा और आन्दोलन प्रारम्भ हो जाएगा जिस पर काबू पा सकना असम्भव हो जाएगा। सारा देश एक है। देश में जो उत्पादन होता है उसका उपभोग करने का हर किसी को हक है। लेकिन किसी बैंकवर्ड एरिया के, किसी कमजोर वर्ग के लोगों को एक्सप्लायट करके उसको अपना उपनिवेश बना कर नाजायज लाभ उठाने की जब कोशिश की जाती है तो उसका फल यह होता है कि विद्रोह हो जाया करता है जिसको दबाना मुश्किल होता है। देश की एकता को अक्षुण्ण रखने के लिए यह आवश्यक है कि सारे देश के हितों की रक्षा इस तरह से की जाए और जो कमजोर वर्ग के लोग हैं और जो बैंकवर्ड एरियाज हैं उनकी अवश्य सहायता की जाए। इन इलकों के लोगों का एक्सप्लायटेशन तो होने ही नहीं दिया जाना चाहिए।

अन्त में मैं मंत्री महोदय से निवेदन करना चाहता हूँ कि बेकार लोगों की समस्या का समाधान वह शीघ्र से शीघ्र करें।

मैं आपको धन्यवाद देता हूँ कि आपने मुझे बोलने का अवसर दिया।

SHRI NIMBALKAR (Kolhapur):
Sir, it is not necessarily possible to go deeply into the tax reliefs that have just been proposed by the Finance Minister. It will take sometime to study them. But it occurred to me that he had given tax relief upto

more than 10 per cent of the original taxes proposal and I do not know, in recent years, if any Finance Minister has been so generous. Therefore, I should congratulate the Finance Minister on this fine effort.

I want to speak particularly on two things. One is Agricultural finance. I feel that the manner in which agriculture is financed is very faulty and if it is compared with the kind of financing that is done in industries, then we realise that not only is it faulty but very wasteful also. When you put up an industry, during the time of erection of that industry you get loan from the bank, when the industries go into production, you get the next part of loan, when you want raw material, again you get loan from the bank. When the produce goes into godowns, again you get loan from the bank and when the produce has to be marketed, again you get loan from the bank. If you see the manner in which these big houses plan their finance, you will realise that compared to this we do something very wrong in agriculture for we take it for granted that in a year when we just give them a lump sum as a loan, that is enough to look after agriculture. But in agriculture also, there are stages. There is a time when you prepare the land, for which you need money. There is a time for sowing when you need money. There is a time for reaping the harvest and marketing it, when you again need money. If agriculture was also financed in the same manner as industry, not only will the Government save itself a lot of trouble and go a long way with lesser money, but the farmer also would be helped very much. He will not spend the money suddenly somewhere and be deprived of it at the time when he has to market his produce.

I am not sure whether the mode of subsidy we give is the right way to help agriculture. Would it not

better to give a higher price for the produce of the farmer and subsidise it for the consumer, rather than subsidise the inputs of the farmer? I think this is what we should do, particularly in the case of cash crops, but also foodgrains.

It cannot be denied that ever since the third five year plan, the economic position of our country has increasingly deteriorated. What little hope was evoked some four years ago because of a bumper wheat crop and an overall record production of over 108 million tonnes of foodgrains, it was completely belied during the subsequent lean years. Despite an expected good rabi crop, this year's overall production of foodgrains is not likely to be more than 104 million tonnes. Even though our exports have increased, continued reliance on import of foodgrains is bound to bring us again into trouble. Only some time back our export deficit was over Rs. 800 crores. It is time we asked ourselves whether after 1965-66 we have not exhausted all proper ways in which, except for agriculture tax, we could raise money in real terms. You will find that from 1965-66 till now just as taxation has gone up and brought in revenues to the centre, in almost the same percentage, the prices of commodities have gone up. In real terms we are at the same level as far as revenues are concerned as we were in 1965-66. I doubt whether much headway will be made in the direction of agriculture taxation for political reasons. So, what are we going to do to increase our resources? It is no use saying we have to produce more to earn more. What inputs are you going to provide to increase production? Unless you have more funds at your disposal you will not be able to bring about substantially higher production. I have come with a plan, which is different from the usual one, which I will try to substantiate ideologically also, though I am not one of those persons who believe that it is

in the pages of Marx, the actions of Lenin or thoughts of Mao that we will find the panacea to all the problems in India. Our problems in India are Indian problems and we have to solve them in an Indian way. We have to see each problem in an Indian perspective and see how each Indian reacts to that. Since we have opted for the socialist ideology it becomes necessary to justify any action on the basis of this ideology so as not to arouse adverse criticism. If we accept that the socialist economy is not an economy of scarcity but an economy of plenty, since otherwise we would be attempting to distribute poverty rather than affluence, it must then follow that those who have achieved affluence earlier than others have a special responsibility towards the weaker sections. If affluence as implied from man to man basis is applied to whole industries, then it would be justified also from the socialist point of view to insist that those undertakings which exist today have a special responsibility towards those similar undertakings which should follow. Thus, to take just one example: those sugar factories which are existing today must contribute towards those which are being planned, or are ailing.

It is expected that this year 45 lakh tonnes of sugar will be produced. If a development fund of Rs. 10 is levied on every ton of sugar cane that is crushed this will yield a fund of between 45 to 50 crores of rupees annually. At present, neither the Centre nor the majority of the States seem to have money to put up more sugar factories, but such a fund, which is essentially need-based, could form the basic capital on which future sugar factories can come up. Thus, in the very first year adding to the 45 crores the share capital of the sugar cane growers, and taking for granted that the capital needed for putting up a sugar factory at current rates will be about 6 1/2 to 7 crores, the Govern-

[Shri Nimbalkar]

ment would have made provision for nearly 10 sugar factories. Since this fund will be used as a loan and not an outright gift for putting up factories it can be re-usable on loan recovery. Thus, within the next ten years this fund would virtually increase to 700 crores—450 crores at present production rate and about 250 crores through increase in production. When the fund has reached a size that is sufficient in itself to meet the needs of the industry, both for financing new factories as also the renovation, modernisation and expansion of existing ones, this levy will be terminated. Sir, this is what I have shown in the case of sugar industry. But it can be used for almost all the cash crops, including cotton, tobacco, groundnut, jute. In the agro-industry fertiliser and in the industry cement are the most obvious funds for irrigation, must also be created.

The reason why I subscribe to this is because there is lot of fiscal indiscipline in our country. I must praise our present Finance Minister for he has brought some fiscal discipline in the economy. It is always said that politics play a big part in our country and the Finance Minister is mostly under such pressures. When you create such funds which are need based and which are supposed to be utilised for the purpose for which they are raised and would not be used for anything else, then that is the surest way of seeing to it that each industry comes up. The malaise of our taxation system is this and the tax payer quite rightly says: "I am quite ready to pay my taxes but I want to know where my money goes. If I go to the Government, the Government does not have money." But in this way, it is possible for the industry itself to have funds instead of going to the Government.

It would have created a fund over a certain number of years and that fund by itself would have been

enough not only to put up new industries—but to modernise existing industry as well. This is the way of helping every factory, every industry to become self-reliant, particularly those industries which produce inputs.

And that is why I want to appeal to the Finance Minister, because I could not bring all the points up in my speech, since there was not much time. My friend Maulana is quite impatient. I would appeal to the Finance Minister to look into what I would like to give him, very closely. I will give the whole paper later on. I have already prepared it. I sincerely hope that this will help the country to come forward and establish a new mode of financing and bring about that kind of economy which we are talking about, a self-reliant economy. If you are not going to make every one of your industries self-reliant, if you are not going to make everybody feel that he wants to be self-reliant, then I doubt whether this country will ever be self-reliant. It is necessary for all of us to work, only then can this country prosper. And I hope that this House, through the Finance Minister, will be able to give lead to this country.

SHRI AMARNATH VIDYALANKAR (Chandigarh): Mr. Chairman, Sir, We should congratulate the Finance Minister, because in the circumstance in which he had to present the budget and his Finance Bill—these are most difficult time—it was quite a difficult task. He has been able to perform that task; and we should congratulate him because no one can miss to see that there are specialities in the budget and in the Finance Bill; and those specialities are desirable specialities. There are elements that are desirable; and people also have generally welcomed the many points that are here. But within the short time available. I will not mention those points; I will only submit doubts and certain

suggestions that I want to make. People have criticized very much; and generally, Opposition party criticized that there is inflation, there is price rise etc. People are really facing those difficulties; but they forget that these are the difficulties which not only India is facing; other countries are also facing those difficulties. There is inflation, just as it is in our country—much more than that—in America and England; and in many other conditions, the conditions are very difficult. Those who have visited various countries of Europe and America say that people are facing these difficulties; and in certain respects we are much better. For instance, take the question of oil, petrol and all those things. Because of our foreign policy and our effort to make friends with the Middle-East countries and because of our other efforts even though difficulties are there—we have been saved of many difficulties which other countries are facing. If our foreign policy and our policy of friendship had not been there, we would have faced many more difficulties and much worse conditions. It is very easy to criticize; and the Opposition is criticizing. But I should congratulate the Government that they have taken measures to face many of these difficulties.

Our main problem at present is production. In fact, the whole effort should be to see that there is more and more production and less and less of consumption. As much money as possible should be employed for productive purposes. Governmental expenditure on other items should be reduced to the minimum. I still feel that if we really want it, there are many fields where a lot of economy can be made. I would suggest there should be a high power commission or committee which should examine where governmental expenditure should be made and where they should observe economy as much as possible. When Government are trying to control every pie, every paise of our

economy, when they are trying to control the entire money, when they are trying to mop up all the money that is circulating in the market and have full control over it, they should also ensure that, so far as governmental expenditure is concerned, not a single pie is spent which is wasteful or unproductive.

For instance, our Industries Minister announced yesterday that the restrictions on the use of cement and other construction materials have been removed. I welcome that. But since we are passing through a period of scarcity still, we should consider where the construction material should be used. I come from Chandigarh, where construction is going on. Though this new city has been built up, it has been estimated that 30,000 people are without shelter. As that city grows, the number of shelterless people is also growing and so also slums. This is characteristic of the present day capitalist economy where, as the money grows, as the income increases, the poverty also goes on increasing side by side. If there is more earning for some, side by side there are people who are losing earning by becoming unemployed. If some people are becoming propertied people, some are losing property. This is going on. As the new city grows up, people who are shelterless is also growing up. This is because of our present policies.

What is our policy? Whom do we want to help? We should help those who are penniless, those who are poor, those who are unemployed. Those persons should be helped for whom the bell tolls. That should be our main object. These poor shelterless unemployed people should be helped.

[Shri Amarnath Vidyalkar]

To quote another instance, near about Chandigarh there are some villages. If the city has to grow, naturally and has to be taken from the nearby villages. But, are the Government concerned about those from whom land is taken, where they will go, what will happen to them, what is their fate? In order to make the city, thousands of people have been deprived of their agricultural lands, even their houses. Nobody has bothered as to where they have gone. In fact, those people cannot go elsewhere. It is very difficult for them to buy land else where, because it is very costly, and they cannot go anywhere else. They do not know any other work.

When a person throughout his life has done only the profession of agriculture, if that profession is taken away from him, he becomes a day labourer. So, the proud peasantry is being converted into day labourers. They are becoming shelterless and they are going to the slums. So, the slums are growing up. There is nobody to look after this problem. That is why people are becoming restless, frustrated and start criticising the Government. When these people go about the roads, our opposition friends meet them and try to excite them by saying that the Government are responsible for their miseries. They then begin to think that the Government have really failed them.

I say that it is not enough if the Government frame right policies. The officers-down below should also understand what is our objective, because they are the people who come in touch with the masses with the man in the street. These officers at the bottom should understand who are the persons to be helped. They should know that a welfare state is meant to settle people and not to unsettle people. This is the attitude which our officers should adopt when they deal with the public.

There is a lot of controversy about our policy of mixed economy. When we adopted this policy, it was expected that the mixed economy will be an economy where socialistic economy will dominate, will have the commanding heights.

At present both the capitalistic economy and socialist economy are combined together, and they proceed in different directions. They cannot be combined. In our present circumstances, in the transitional period, though we have adopted this mixed economy, we should make it clear that the socialistic economy will have to reach the commanding heights. Those who think that the mixed economy is an end in itself are wrong. I feel that the Government should never lose sight of this.

Coming to the new excise duty on all industries, at least the comparatively smaller units should be exempted from this excise duty. More than the actual financial burden, it is the procedural difficulties that they have to face that they resent. They will be under the clutches of the tax-collecting officers. There are many small people running industries. If they are covered by this levy, they have to deal with various officers and inspectors and they have to satisfy them. Otherwise, the inspectors may create trouble for them. So, this aspect should be taken care of.

Coming to the price that we have decided to give to our farmers, although we think that Rs. 105 is quite a big price, it is really not quite sufficient. But I feel that the farmers who should also be able to get some extra earning. I think that price should have been raised. I don't agree with those who demand Rs. 150/— . But I feel that it should not be Rs. 150/-, it should be at least Rs. 125/— . We should find out other ways to satisfy the farmers. I know the difficulties. So far as the present price is concerned, that has not satisfied the farmer, and that has left him discontented. As far as this

aspect is concerned, although it is late, but still we should look into it, and we should try to satisfy the farmer, because ultimately he has to produce.

We want that agriculture should improve, and that can improve only if proper incentives are given to the farmers.

SHRI RAGHUNANDAN LAL BHATIA (Amritsar): Sir, the present Finance Bill comes at a time when the country is passing through an economic crisis. It is not an Indian feature alone; it is a world wide phenomenon. There is a strain on us because we are a poorer nation.

Among the measures which the Finance Minister had proposed and endeavoured to take, he has levied duty on a very large number of industries, and specially the small scale industry. He has covered poultry farms, pottery, brick kiln and *bidi-wala*, iron foundry and engineering concerns. All of them come under the small scale industry.

I wish, instead of letting loose the army of Excise Inspectors after the small scale people who do not have the necessary infrastructure and the ability to cope with the situation, instead of levying excise duty, I would suggest that he should see to it that whatever the total amount that is accruable to him from a particular industry, he can distribute it to the whole industry, and charge as an annual registration fee or some kind of a method he should adopt by which the Excise Inspectors should not bother the small scale industry, which they are not used to. I am sure the hon. Minister will look into this problem, because the money that will accrue to us will be far less by employing a very large number of inspectors who will collect it. In this way, according to my suggestion, the income will be more and the expenditure will be less.

Sir, Indian economy is based on agricultural economy. 70-80 per cent people depend on agriculture. But what we find is that this aspect is

most ignored in the recent years, and for that reason, the country is passing through the present phase of shortages. We are importing foodgrains to the extent of Rs. 400-500 crores every year, but we are not investing in agriculture enough to see that our agricultural production increases.

Now, I take the case of Punjab. I come from Punjab. What I find is that all these schemes that the Punjab Government has sent to the Centre, are either ignored or not properly helped. We have been able to increase the production of foodgrains that is, from 27 lakh tonnes, we have increased to 56 lakh tonnes in recent years. As far as rice is concerned, we have been able to produce almost 100 per cent in the last 5-7 years. But to all the small schemes which the Punjab Government have proposed, they want investment and help from the Centre. But it is not forthcoming. The scheme of their Dam, for instance, which we conceived in the year 1964—now it is 1975—is not yet cleared. It is only a question of investment of Rs. 100 crores which the Centre can easily give to Punjab Government to initiate. But, we are sorry to say that the scheme is not being cleared and the result is that the surplus water of the river Ravi is going as waste to Pakistan. We have paid Rs. 100 crores to Pakistan as a compensation through the World Board for the use of this water. But since 1968, the water of the river Ravi is flowing to Pakistan as waste, and we have not brought about any scheme to arrest this water and made use of this water for the arid region of Rajasthan.

So, for this kind of a lapse and this kind of an attitude towards Punjab, the Punjabis are very sore. The total availability of water in Punjab is about 9 million acre ft. out of which 30 per cent alone goes in seepage, goes as a waste. What we require is just Rs. 100 crores to line up all channels in Punjab and, by this way, we will be able to irrigate 1.7 million acres more and give to the Centre

[Shri Raghunandan Lal Bhatia]

2.6 million tonnes of foodgrains. Why not invest in such small schemes which can bring about quicker results? On the other hand, we are spending Rs. 400 crores to Rs. 500 crores every year to import foodgrains. We can save our valuable foreign exchange by investing in such small schemes.

In Punjab, we are going to dig 2,500 deep wells and these deep wells will be dug up around the Sarhand canal and Kandj area. This will augment water to the Sarhand canal for the arid regions of Bhatinda and Ferozepur districts. This will also add up considerably to foodgrains production. This amount is also not very much. The Centre can help us either directly or through various financial institutions so that the agricultural economy of Punjab is boosted. It will ultimately be the gain of the Government of India because all the foodgrains we are growing we are sending to deficit States. It will be very helpful to them.

Coming to industry, what we find is that in Punjab there is not a single heavy industry. In the last 27 years, all the other States have been able to get heavy industry...

SHRI C. SUBRAMANIAM: That is why you are prosperous.

SHRI RAGHUNANDAN LAL BHATIA: You call it prosperous. I will tell you how we are becoming backward. You are turning Punjab into a backward area. I will prove it.

All the industries that we have are small-scale industries. We have been able to set up about 36,000 small units in Punjab. But there is a shortage of coal; there is a shortage of raw materials. All these things are compelling our industrial units to close down. There was energy crisis last year and in early part of this year also. The result was that there was a tremendous loss in the industrial production of Punjab. I requested

the Minister to go into this problem and find out what the losses had been. But the reply has always been in the negative. No effort has been made to assess the losses.

Coming to the investment of the institutional finance in Punjab, I am very sorry to say that all the institutions, like, the I.F.C., the I.D.B.I. and the I.C.I. have not cared to invest in Punjab. In Maharashtra, in 1972-73 they have invested Rs. 64 crores whereas in Punjab, the investment is only Rs. 4 crores. You can well imagine whether Punjab is prospering or, by not investing there, you are trying to make it a backward State.

Similarly, coming to banks, in Punjab, due to agricultural economy and good prices that the farmers have been getting in the past, the deposits have been soaring up in banks. But as against deposit of Rs. 286 per capita, the investment by the banks in Punjab is only Rs. 95. This is much below the all-India average. The all-India average is, Rs. 102 deposits and Rs. 152 investment. In Punjab, as against deposit of Rs. 286 per person, we are getting only Rs. 95 by way of investment. This is the way in which Punjab is becoming prosperous as the Finance Minister says.

Coming to the L.I.C., the L.I.C. is getting a lot of premia from Punjab but the investment in Punjab is very meagre. If he looks into the figures, he will find out that in Punjab, there is a big drain of money by the banks, the L.I.C. and such other institutions. The result is that Punjab is not prospering the way Punjab should have. Do the Centre want to penalise Punjab because they have been able to grow by their hard labour by their energy, but their initiative; more foodgrains and bring about economy better than what some of the other States have been able to do I am sorry to say that the attitude of the Centre is not very fair to us.

2200 hrs.

Coming to the energy crisis, last year we found that there are three urgent schemes in Punjab which are pending, which are awaiting clearance of the Centre or the Central Water and Power Commission. In the Anandpur Sahib Hydel project the UBDC Hydel scheme and the Shanau Power House extension—if these three schemes are given clearance by the Centre, I am sure the energy problem of the Punjab will be very largely solved. So, I would request the Finance Minister to kindly look into the problem.

Punjab is a border State. If we ask you to help us because we are living on the border, then it is said that the whole India is situated on the border. Well, Sir, during the last three wars, it is Punjab which had to bear the burden of the wars and suffer. You know how many problems a war creates for the State. We have suffered tremendously. On the other hand, we have grown food for the 'Kitty' of the Centre and I am proud to say that we are the largest contributor of foodgrains to the Central Kitty. Whenever there were famines or droughts we have been cutting our own demands and sending food to other areas. Keeping those sacrifices of Punjab in view, I am sure the Finance Minister will look into the problems which are very small. We don't have very big problems; we don't require big projects to look into the problems. What we want is a small investment in the irrigation schemes and a small investment in our power schemes. If properly helped by the Centre, we will be able to grow much more food grains to contribute to the Central Food Kitty and also increase the industrial production. So, I would request the Finance Minister to see to it personally because he has, with his fiscal measures and by bringing about a fiscal discipline, been able to stop inflation. Now, he has the time and he has the capacity also. He is

very intelligent and knows all the problems himself. So I am sure he will be able to pay attention to these small problems of investment in Punjab.

Similarly, there may be some problems in other States also. But by investing small amounts we can bring about big results. As I have told you, the seepage problem in Punjab and the Thein Dam do not require more than a hundred crores each—and that too, to be spent after five or seven years—but the results will be for the good of not only Punjab but of the country. We will be able to stop importing food-grains from other countries—where we are spending four to five hundred crores every year.

So, I am sure the Minister will look into the problem of Punjab. As I have said, he has been able to stop inflation by his measures, for which I congratulate him. If he will pay more attention to the small irrigation schemes and credit to small farmers, it will ultimately boost the production and ultimate good of this country.

श्री शिवनाथ सिंह (झुंझनू) : सभापति महोदय, वित्त मंत्री जी ने आज सुबह अपने भाषण में कुछ विषयों को ध्यान में रखा है; उनमें खास कर खाण्डसारी की घोषणा हुई है, उस घोषणा का मैं स्वागत करता हूँ। लेकिन मैं मनोब मंत्री जी से निवेदन करूँगा—कि वे तब समायें कि वे कौन से समाजवादी व्यक्ति थे जिन्होंने पहले इस प्रकार की बोली लगाने की स्मृति दी थी और फिर अब उस को इस तरह से केन्द्र करने की राय दी? क्या इस के पीछे इतना ही मकसद था कि तमाम देश के खाण्डसारी युक्तियों के प्रतिनिधि वहाँ आयें, आप के आफिसर्स से मिलें और अपने मामले की परबी करें, उसके बाद यह काम हो। इस प्रकार का सत्त स्टेप जो आपने

[श्री शिवनःध सिंह]

पहले लिया, वह नहीं लिया जाना चाहिए था, किस की राय से यह स्टेप लिया गया था। मैं चाहता हूँ कि आप पर्सनली इस चीज को देखें कि ऐसी गलत राय क्यों दी गई ?

किसी भी टैक्सेशन सिस्टम का उस देश की अर्थ व्यवस्था से सीधा सम्बन्ध होता है और मैं आज यह कह सकता हूँ कि हमारे देश की अर्थ व्यवस्था आज जितनी सुदृढ़ है दुनिया में बहुत कम ऐसे देश हैं जिन की अर्थ व्यवस्था इतनी सुदृढ़ हों। क्योंकि पिछले साल का जो आर्थिक झटका हमारे देश को लगा, उस को हम हिम्मत से कह सकें—यही हमारा सुदृढ़ता की निशानी है, वरना बहुत से देश जो विकसित देश कहलाते हैं, इस झटके को सहन नहीं कर पाये। इस के पीछे एक ही बात थी कि हमारी अर्थ व्यवस्था आज पूर्णतया नहीं तो, अधिकांश रूप में खेती पर निर्भर करती है। हमारा देश खेती प्रधान देश है और आज हमारे देश की अर्थ-व्यवस्था अधिकतर खेती पर निर्भर करती है। लेकिन हमारे यहां खेती की जो व्यवस्था है, उस खेती की तरफ हमारी सरकार बहुत कम ध्यान दे पाई है।

टैक्सेशन की मारफत हमारा एक तरीका है कि जिस के पास धन है उस को घटाया जाय और जहां जहां उस की आवश्यकता हो उस धन को खर्च किया जाय। टैक्सेशन की मारफत हम रुपया लेते हैं, जिन के पास है उन से लेते हैं और जो देने की स्थिति में नहीं हैं उन से भी लेते हैं, लेकिन उस को खर्च कहां कर पाते हैं—जो हमारा एग्री-कल्चर सेक्टर है, उस को आप देखें—80 प्रतिशत आबादी उस पर निर्भर करती है, लेकिन कृषि पर हमारी सरकार बहुत कम धन खर्च कर पा रही है और उसी का यह नतीजा है कि एग्रीकल्चर में जो ग्रोथ-रेट बढ़ना चाहिए, वह नहीं बढ़ पाया है। हमारी

टैक्सेशन व्यवस्था से हम यह सोचते थे कि कहीं भी जहां धन का संग्रह है, उस को कम करेंगे, उस को नियन्त्रित करेंगे, लेकिन पिछले 25 सालों में हम ऐसा नहीं कर पाये। जिन के पास पहले भी पैसा था, इस टैक्सेशन सिस्टम से उन के पास धन संग्रह बढ़ा है; घटा नहीं है। आप बिड़ला को लें, टाटा को लें, जिन के पास पहले रुपया था वे उस रुपये को और अधिक बढ़ा पाये हैं, उन के बिजनेस यूनिट्स बढ़े हैं, उन का धन संग्रह बढ़ा है। हमारा उद्देश्य समाजवाद की तरफ जाना था, लेकिन मैं पूछता हूँ कि जिन के पास धन संग्रह था क्या उस को हम कम कर पाये है, कम करना तो दूर रहा, हम उस को नियन्त्रित भी नहीं कर पाये हैं। यही हमारे यहां सब से बड़ी कमी है। हमारा टैक्सेशन सिस्टम चाहे इन्कम टैक्स हो, वॉल्यू टैक्स हो, हमारे आफिमजं या हमारी सरकार तमाम टैक्सपेयर्स को बेहैमान समझती है। हम आज किसी आदमी को ईमानदार मान कर नहीं चल सकते, क्योंकि हमारे टैक्स का रेट ऐसा है कि कोई भी मही रूप से टैक्स दे ही नहीं सकता, जितनी कमाई होती है उस से अधिक उस को टैक्स देना पड़ेगा—यही मूलभूत बात है। हमारा टैक्सेशन सिस्टम इतना काम्प्लीकेटेड है कि किसी की समझ में नहीं आ सकता। मैं चाहता हूँ कि हमारे टैक्सेशन सिस्टम को रिवाइज करें और इस प्रकार की व्यवस्था कायम करें कि वह सिस्टम सुन्दर हो, सरल हो और वे लोग जो मेहनत से कमा कर जीना चाहते हैं, वे जी सकें और जो रुपये से रुपया कमा कर जीना चाहते हैं उन पर रोक लगे, यदि हम ऐसा कर सके तभी हम सिस्टम को सही कर पायेंगे।

आज हमारे यहां टैक्सेशन में बहुत ज्यादा घोरी होती है, ब्लैक-मनी बढ़ रहा है। यह हमारे टैक्सेशन सिस्टम की कमी की वजह से है। हम बार-बार कहते हैं, कई कमेटीज

भी बैठी है, वांचूकमेटी बैठी, इस पार्लिया-
मेन्ट में भी बार बार प्रश्न उठाये गये, लेकिन
आप अभी तक कोई कारगर स्टेप नहीं ले
पाये। हमारी सरकार ने पिछले साल और
इस साल के शुरू में कई फिसकल मेजर्स उठाये,
जिन की वजह से इन्फ्लेशन घटा है और कीमतें
कुछ स्थिरता की तरफ आई हैं। लेकिन इस
से हमें संतोष नहीं कर लेना चाहिए। आज
जो स्थिति पैदा हुई है, वह उन मेसर्स से पैदा
नहीं हुई है, बल्कि लोगों की पइंग कंपेसिटी
घटी है, वे अपनी कन्जम्पशन के आर्टिकल्स
भी नहीं ले पा रहे हैं। इस वजह से डिमांड
में कमी हुई है और डिमांड के कम होने से
इन्फ्लेशन का ट्रेंड घटा है, लेकिन मैं
चाहता हूँ कि आप इस को सही रूप से बांधिये,
क्योंकि जब तक हम देश के प्रत्येक नागरिक
को उस की कन्जम्पशन की वस्तुएं उस की
आवश्यकता के अनुसार नहीं दे पायेंगे और
देने के बाद इन्फ्लेशन को रोक पायेंगे तभी
हमें इस में सफलता मिल सकती है। आज
मांगों में जो कमी आई है वह इस लिए नहीं
है कि उस की आवश्यकता की पूर्ति हो
रही है, बल्कि उस की पइंग कंपेसिटी नहीं रही
है। इस लिए इन्फ्लेशन तभी घट सकता
है जब कि हमारे यहां प्रोडक्शन बढ़े और
खास कर खेती का प्रोडक्शन बढ़े।

काश्तकार को आप ने अच्छी टेक्नालाजी
दी, अच्छा फर्टिलाइजर दिया, अच्छा बीज
दिया और उस ने भी आप की बातों को रेस्पोंड
किया, लेकिन उस के साथ क्या हुआ? उस
ने एक साल में लांग-स्टैपल काटन का
अण्डार भर दिया। गेहूं की पैदावार बढ़ाई,
लेकिन आप उस को 105 रुपये क्विंटल में
खरीदना चाहते हैं। आप जरूर खरीद लें
लेकिन इस का उस पर क्या असर पड़गा
अगले साल आप की गेहूं की पैदावार घटने
वाली है, बढ़ने वाली नहीं। और
यही हाल लॉग स्टैपिल काटन का
होगा।

आप ने इस साल बेन लगा दिया है कि
एफ० सी० आई० और काटन कौरपोरेशन
की बैंक एडवॉन्स न करें। इस का नतीजा
यह हो रहा है कि किसान का माल नहीं
खरीदा जा रहा है, और वह बरबाद हो रहा
है। जाहिर है कि वह अपनी पैदावार नहीं
बढ़ायेगा। अगर आप किसान को जिन्दा
रखोगे तभी आप की इकोनामी भी जिन्दा
रहेगी, अन्यथा नहीं। किसान से आप
हल्की कीमत पर अनाज और रुई लेना चाहते
हैं। हम पांच, सात सौ करोड़ रु० बाहर से
अनाज मंगाने पर खर्च करते हैं। अगर आप
इस का चौथाई हिस्सा भी किसान को उस की
पैदावार की अच्छी कीमत के रूप में दे तो वह
काफ़ी पैदावार बढ़ा सकता है जिसकी वजह
से आप को बाहर से अनाज नहीं मंगाना
आप के पास पानी है, ज़मीन है और मेहनत
करने के लिए किसान है। थोड़ा सा उस
को मूल्य के बारे में प्रोत्साहन देने की जरूरत
है।

आज फर्टिलाइजर की कीमत पहले से ढाई
गुना हो गई है। हम यह कह कर संतोष
कर लेते हैं कि आज फर्टिलाइजर की डिमाण्ड
लोअों में नहीं है। यह गलत धारणा है।
डिमाण्ड इसलिए कम हो गई है क्योंकि
फर्टिलाइजर इतना महंगा हो गया है कि
किसान उस को खरीद नहीं सकता। इसलिए
आप खाद की कीमत कम कीजिए, और
किसान की पैदावार की उचित कीमत
दीजिए।

हमारे देश के अन्दर कृषि आर.दनी
पर टैक्स लगाने की बात चल रही है। बहुत
अच्छी बात है। मैं चाहता हूँ कि देश का हर
किसान इस कंपेसिटी में आये। और उस के
लिए आप ने सुरुवात की है, पोल्ट्री, डेरी फ़ार-
मिंग, लाइव स्टाक ब्रीडिंग के लिए आप ने
प्राविधान रखा है, उनको आप टैक्स करना
चाहते हैं। अगली साल से आप आर.दनी
भी टैक्स लगाना चाहते हैं। ठीक है। लेकिन

[श्री शिवनाथ सिंह]

टैक्स सम्बन्धी कानून इतने पेचीदा हैं कि पढ़े लिखे लोग उन को नहीं समझ पाते हैं। फिर भला एक किसान से आप कैसे आशा कर सकते हैं कि वह नियमों के अनुसार अपने रिटर्न बर्गरह दे सकेगा? आप को ऐसा कानून बनाना चाहिए ताकि किसान आसानी से समझ सके, और जो कुछ भी आप को उस से लेना है वह सरकार सीधे ले ले ताकि उस को रिटर्न बर्गरह भरने की जरूरत न पड़े। अगर उस को रिटर्न बर्गरह भरने पड़े तो स्पष्ट है कर्मचारी और अधिकारी लोग उस को परेशान करेंगे।

खेती के लिए जो ग्रोथ रेट सोच कर चल रहे थे वह आज तक नहीं हुई और इसका कारण यह है कि देश के अन्दर बिजली की, नहरों की, लिफ्ट इरीगेशन की, फर्टिलाइजर की आवश्यकता है, और लैण्ड के लेवलिंग करने की आवश्यकता है। जितना रुपया हमारे यहां आता है वह बहुत कम इस तरफ खर्च कर रहे हैं। जैसे राजस्थान कनाल है, उस का लिफ्ट कनाल का सिस्टम भी है, उस पर केन्द्रीय सरकार ध्यान दे जिससे सिंचाई हो सके, और रिटर्न भी उस का भार को जन्दी मिलेगा क्यों कि उस से हमारी एग्रीकल्चर की ग्रोथ रेट बढ़ेगी।

आप की इंडस्ट्री ने आप का साथ नहीं दिया, बड़े बड़े मिल मालिकों ने साथ नहीं दिया। जैसे ही थोड़ा स्लम्प आया लोगों ने कहना शुरू कर दिया कि काटन में स्लम्प आ गया है और उन्होंने अपनी मिलें बन्द कर दीं। जब तक उन को मुनाफ़ा मिलता रहता है तब तक तो मिल मालिक प्रोडक्शन देते रहते हैं, और जब मुनाफ़ा कम होने लगता है तो प्रोडक्शन बन्द कर देते हैं। इसलिए इण्डस्ट्री आप का साथ नहीं दे रही है। आप को इस दृष्टि से कृषि सैक्टर को अधिक बढ़ावा देना चाहिए।

इनप्लेशन के सम्बन्ध में यह कहा जाता है कि किसान को अगर अधिक रुपये मिल जायगा तो इनप्लेशन बढ़ जायेगा। इसलिए इनप्लेशन रोकने के लिए उन को अधिक पैसा न दिया जाय। यह धारण बिल्कुल गलत है। आप किसान से 105 रु० प्रति क्विंटल के हिसाब से गेहूं लेते हैं और उपभोक्ता को 151 रु० पर बेचते हैं। जो किसान 6 महीने अपने परिवार के साथ मेहनत करता है उस को 105 रु० मिले और सिर्फ कंग्रूमर तक पहुंचाने के लिए आप 45, 50-रु० प्रतिक्विंटल सर्बिसिडी के रूप में देते हैं। यह बात मेरी समझ में नहीं आती है। इस को आप रोकिये।

जितने पब्लिक अण्डरटेकिंग हैं उन में पैसा बरबाद होता है। उस को बचाना चाहिए। आज कहा जाता है कि प्राइवेट और पब्लिक सैक्टर के उद्योग बराबर चल रहे हैं। प्राइवेट सैक्टर शोषण करता है और पब्लिक सैक्टर में एनएफ़िशियेंसी की वजह से नुकसान होता है। इस और आप को विशेष ध्यान देना चाहिए जिस से नुकसान को रोका जा सके।

आज आय-कर की सीमा 6,000 रु० है। जिस प्रकार कीमतें बढ़ी हैं उसको देखते हुए यह सीमा कम है। आज रिकशा वाला, औटो-रिकशा वाला और दिल्ली रेलवे स्टेशन का कुली भी इस लिमिट में आता है। मेरी मांग है कि इस सीमा को बढ़ा कर 10,000 रु० कर दीजिए।

इसी तरह तम्बाकू की एक्साइज ड्यूटी का सवाल है। आप ने पूरे देश का तम्बाकू इस परपज के लिए एक साथ इकट्ठा कर लिया है। राजस्थान में तम्बाकू बहुत हल्की होती है, लेकिन उस पर भी वही ड्यूटी है। इसलिए रेगिस्तान में जो अच्छी किस्म की तम्बाकू नहीं होती है उस पर एक सही ड्यूटी नहीं लगनी चाहिए। उस में कुछ

on Harijans

छूट दीजिए जिस से अधिक तम्बाकू बहों के लोग पैदा कर सकें।

अन्त में मैं फिर कहूंगा कि छवि उत्पादन उढ़ाने के लिए हर सम्भव प्रयास किया जाय। और किसान को उस की पैदावार की उचित कीमत दी जाय जिस से वह उत्पादन अधिक बढ़ाये।

16.17 hrs.

RE. ATROCITIES ON HARIJANS
IN GHAZIPUR DISTRICT OF
UTTAR PRADESH—contd.

श्री सरजू पांडे (गाजीपुर) : सभापति जी, मैंने सुबह सवाल उठाया था कि हरिजनों के 300 मकान जला दिए गये हैं। हमारे यहां। और दो आदमी जान से मार दिये गये ?। सारे आदमी सड़कों पर पड़े हुए हैं, उन की व्यवस्था नहीं है, पुलिस कोई कार्यवाही नहीं कर रही है। अध्यक्ष महोदय ने कहा था कि आज गृह मंत्री जी बयान देंगे। तो मैं जानना चाहता हूं कि गृह मंत्री जी आज बयान देंगे कि नहीं, क्योंकि मैं उसी की इनजार में हूं। कल मैं रहूंगा नहीं। आदमी सड़कों पर पड़े हुए हैं, कोई पूछने वाला नहीं है। इसलिए इस सम्बन्ध में जानकारी दें।

सभापति महोदय : मुझे अफसोस है कि, जैसा पांडे जी ने कहा, यह मसला सुबह भी उठा था और मिनिस्टर फ़ॉर पार्लियामेंटरी अफेयर्स इस बात वक्त मौजूद नहीं हैं, उम्मीद करता हूं कि जैसे ही वह आयेगे, उनको इनफार्म किया जायगा और मेरी दख्खिस्त उन तक यह पहुंचाई जायेगी कि इस के बारे में वह अभी बतायें।

श्री सरजू पांडे : संसद कार्य मंत्री आये गये हैं। मैं पुनः अपनी बात कह देता हूं।

हमारे यहां 300 हरिजनों के घर जला दिये गये हैं, दो आदमी जान से मार दिये गये हैं। सारे आदमी सड़कों पर पड़े हुए

हैं, उनकी कोई व्यवस्था नहीं है, पुलिस कोई कार्यवाही नहीं कर रही है। इस सिलसिले में गृह मंत्रालय से बयान देने के लिए अध्यक्ष महोदय ने मुझे सुबह आश्वासन दिया था। तो क्या आप बयान दिलायेंगे ? क्योंकि मुझे आज ही जाना है, कल मैं रहूंगा नहीं। इसलिए गृह मंत्री महोदय उसके सम्बन्ध में कुछ आ कर कहें।

THE MINISTER OF WORKS AND HOUSING AND PARLIAMENTARY AFFAIRS (SHRI K. RAGHU RAMAIAH): Since the hon. Member says certain facts and has requested the Speaker, since the hon. Member says that the Speaker has said that a statement will be made and since I have heard it now, I shall get in touch with the Home Minister and convey it to him.

SHRI RAMAVATAR SHASTRI (Patna): The statement should come before 6 p. m.

FINANCE BILL, 1975—Contd.

SHRI K. SURYANARAYANA (Eluru): While congratulating the Minister for the little relief he has given to the Khandsari industry, I want to suggest with regard to agricultural development, particularly, as it is the basic thing for our development in the country.

For several years we are asking here for land reforms. Land reform is the only thing for development of agriculture and in spite of the Government's accepting and passing the land reforms, they have not yet been properly implemented. They are not trying to implement them seriously.

There is a dilemma in the agricultural community now as to what extent the agricultural property, the agricultural income will be retained with them. For the last two to three years in several States the agricultural industry is also affected on account of this, same thing about the rural sector.