to enclose a copy of the Pharmacy (Amendment) Bill, 1976, which has been prassed by the Rajya Sabha at its sitting held on the 12th May, 1976."
11.04 hrs.

BILLS AS PASSED BY RAJYA SABHA

SECRETARY-GENERAL: Sir I lay on the Table of the House the following Bills, as passed by Rajya Sabha:-
(1) The Marriage Laws (Amendment) Bill, 1976.
(2) The Tariff Commission (Repeal) Bill, 1976.
(3) The Merchant Shipping (Amendment) Bill, 1976.
(4) The Pharmacy (Amendment), Bill, 1976.
11.05 hrs.

FINANCE BILL, 1976-contd.
MR. SPEAKER: The House will now take up further consideration of the Finance Bill for which eleven hours were allotted. Nine hours are already over and two hours are left. The Finance Minister will reply to the debate at 12 O'clock.

भं हरि सिह (खुजा) : माननीय श्रध्यक्ष जी, फाइनेंस बिल पर सदन में पिछले कई घंटों से चर्चा चल रही है ग्रौर यह खुशी की बात है कि भारत का जो ग्रर्थ का भंडार है वह पिछले सालों के मुकाबले में इस बार तेजी से बढ़ा है, ग्रौर भारत की जो देनदारियां :थीं, जो कर्ज से लदा $\mathrm{g}_{\text {ॠर्रा था ग्रब वह हलका }}$ हहोता हुग्रा नजर श्रा रहा है । ग्रगर ग्राप पिद्य सालों के मकाइले में पिछले वर्ष तथा पिछले वर्ष के ग्राखिरी हिस्से का मुकाबला करें तो श्राप को प्रसन्नता होगी कि जो ग्राथिक संकट देश में था, जो ग्रार्थक मुसीबत मुल्क

में छायी हुई थी 尹्रौर देश में निराशा का वातावरण था उस पर हमारी सरकार ने श्रपनी दक्षता से, नई ग्रार्थिक नीतियों से तथा 20 सूत्री कार्यक्रम के जरिये जों छिपा हुग्रा धन था उसको बाहर निकलवा कर देश के ग्रन्दर एक खुशहाली का वातावरण पैदा किया है । हम देखते हैं कि यह पहला साल है कि हम विदेशों से कर्ज लेने के बदले में ग्रपनी सेवाम्रों के बदले में तथा ग्रपनी नई नई चीजें विदेशों में भेज कर करोड़ों रुपया श्रौर करोड़ों रुपए की मिल्कियत दूसरे देशों से प्राप्त कर रहे हैं। श्रब तक यह कहा जाता था कि भारत में पेट भरने के लिए नहीं है, बौरों ग्रौर ईंट की पौलिसी चलती है, लेकिन ग्राज खेती, उद्योग ग्रौर जीवन के श्रन्य क्षेत्रों में हमारा ग्रार्थिक ढ़ांचा दिन प्रति दिन सुधरता चला जा रहा है । बड़ी खुशी होती है जब हम यह कहते हैं कि विदेशों को श्रपना माल भेज कर, रेल के इंजन बाहर भेज कर रुपया वसूल कर रहे हैं, लेकिन साथ ही हमें यह कहने में श्राज प्रसन्नता होती है कि श्राज हिन्दुस्तान से एक नहीं सैकड़ों की तादाद में इंजीनियर्स, डाक्टर्स, प्रोफेसर्स ग्रौर दूसरे पेशे में काम करने वाले भारतीय लंग विदेशों में जाकर उनके निर्माण में लगे हुए हैं श्रौर ग्रपनी सेवाग्रों के बदले बहुत सारा धन देश में भेजते हैं । तो यह जो वर्ष चल रहा है यह भारत की खुशहाली का एक नया दौर शुरू कर ने वाला है।

20 सूत्रो कार्यक्रम के जारें देश का जं। एक जर्जरित श्राभिथक ढ़ांचा था उसको ग्रागे ले जाने में इन सूत्रों ने बड़ा महत्वपूर्ण योगदान किया है । ग्राज ग्नगर ग्याप सफर करें तों सारे देश में चारों तरफ निर्माण कार्य हॉंते हुए ग्रापका दिखाई देंगे, निर्माण की एक लहरे सी दिखाई पड़ती है, चारों तरफ कुछ न कुछ चीज बनती नजर श्रायेंगी। तो जो हमारा श्रार्थिक ढ़ांचा है इस वकल इसकी नींव बड़ी गहरी होती चली जा रही है, ग्रौर जो देश ग्रार्धथक रूप से ग्रपनी जड़ें मजब्त करेगा वही दुनियां में बड़ा
（जित दी सिए）


 कुनिय के देसों में एक बत़ा ोे बनल है।

भार माप येषें तो षाज हमारे विंेकों ते बो ताल्खुकात हैं，पदोरी मुलकों से को कुछ श्नों से ताल्यूकात fanरे हैए से，उन में भाज अुणार घा रहा है थौर वही नहीं बीन औसे गुएक से थाज राजनीतिक संबंख हमारे सुयां । ममी हाल में पाकिस्तान से तो समस्पायें fी उनका नए रूप से एक नई fित्यी लुख करने के लिए भवसर विया गया है।

यह विन्ता का विषय है कि फरफका के इसपू को लेकर बांगला देख मरह हैंद्युत्तान के जो धापसी नाल्सू कात हैं उनमें तखा द्रूनरे मुदों को लेकर के एक तनाष की स्रितित पैषा हो गर्ं है। पर हिन्दुस्तान की नीति हमेणा भरने पत़ीसियों के साथ भमन की रही है， चातित की यही है। बही किती मुएक की सीमाभों मे चुस कर याकिती मुल्क मे तोड पोंड़ की नी ति चला कर उसफो भ्रपने थाषि－凶ल्य मे नही लेना चाहता है। भाप जानते ही हैं कि वंगला देग मे एक के खार एक ऐसी षट－ नाए घटा बिनसे मालूख पड़ता है कि जो बाहर की ताकते हैं वे बहा भन्दर बंठ कर भुल्क मे हिसा का वाताबरण पंबा कर रही है।

में यह कह रहा बा कि हिन्दुस्तान वह भुलन हैं जो प्राज पपने पी रों पर बस़ा होने
 जैज नई नई कीजें हमारे देस्न के सामने ध्राती चली जा रही हैं।
 जिला है होर वहां पर गेंदें की fंबापर र्र्दुस्तान के किसी एक जिमें के भुकाषलतन （\％）से ज्यादा है। पर भाप यह वेक्षेंकि हुारे fजले में एक घानिक संकट घाया हुषा है अर्योकि बहां के किसान को धपती नेंूूं की


 है। रसके मलावा उसको क्ता पर क्षा नहीं मिल पाता है，उसको समय पर ैैक कहीं मिलता है मीर प्रगर संक क्ना की ख्या जाता ह तो लिबने में कुछ गलती कर वी काती
 लग जता है। इसके घमापारा उसका की भाज होता है，उसाओ फम तोला जता है 1 वरिमयू－ क्ता इस घात की है कि किसानों को ई दमीट्म विया जाए क्योंकि घचजी फसस तैयार कर के वह हिन्दुस्तान कों सैल्मनफफीलबँंदी की वरफ ने णा रहे है，ले किल इस वंक्तनिस्तान को कfिनाइयों का सामना फरना पह रहा है। इस fिए मैं सरफार से प्रार्थता करना चाहता पूं कि ये जो किसालो की समस्पायें हैं，हरको हल करने के निए सरकाए को घ्यान दे －हिए।

एक बान घौर नै कहना चाहता हूं। भाज हमागे मल्क मे खपए की कमी है हालांकि दालत काफी मुष्षरी है। ध्यापने उक्र के टिकटों पर एंड्वारटाइजमेंटं की मुहर लगा कर कुछ वैसा छक्ट्रा करने का विचार किया है । इस सबहा मे 告 मी एक सुमाब देता जाहता
 कैको द्वारा दी जाती है ，घह भाम तौर पर समाँच मुफ्ता मे देते हैं है कहता चाहता हैं कि घगर प्राप घोर सका इकद्ध करना चाहते हैं पौर धार्षिक सकट को दूर करना बाहते 负 तो लो क्षक खुक्री जाए，
 को बैननुक्क की युकमेट होली है हैर किसमें 20 या 25 बक की दोता हैं，उसके बन्रूल किए जाने बाहिए। । मैं समझता हैं कि हस छोटे तो पाइटम से ेके के घल्दर करते़्रो छस्या थामबी हो जएगी। बानिए मैक कुक छाने में हुछ क्षाता की बर्म हैता है करर ध्रार 10 गए पेते थी कम से कम रखा जएए तो

काकी चामक्री होती चयोकि देग में हर
 जैंटर में हैक हस्तेमाल हीते हैं घोर लाब⿵⺆⿻二丨力刂
 चार एक 苦क का दाम द्वो नए पंसे भी रबा जाए，वो इमसे मुलक्क क्राने में दसियों करो के रा भामदबो हो जाएगो। पहली बार मने यह्ह मामदन्नां की श्राइटम बताई है， जिसकी तरक सग्कार को ह्यान देना चद्टिए 1 यह्ट एक ऍसा सोर्ब है जिससे किसी को उकमान नहीं पहुचनो बाला हैं घोर किनो को
 को मि $\overline{\text { स सकतो }}$ एन मोर जन्र हान दे ।
 गता है लेकिन भाज भ घ्रामदनें में जो फक्षं है，उसको किडना चहित्ज । क्राज भी भाप देबते हैं कि एँमे भादमो हैं जिनकी रोजाना की प्रामदती लाखां रपए तक की है घोर हूसरी तरफ ढेंसे भी इन्मान है जिनका जीबनयापन भी मुक्किल म होता है। मैं यह् कहा चाहाता हू कि जब हुमारी सरकार ने समाजबाद का लध्र अपने मामने रखा है पौर उसके किए वह बडी गम्भीरता मे कोषिश बी कर रही हैं क्रोर हमारे जो पलानर्ं है उनके सामने भी यह्ह मवाल है कि इकोनामिक अंनरेशन हो，तो ऐसी हालत में गो ध्रन है，जो दोलत है，वैह्तुछ हार्थों में इकटठा न हो ग्मीर उसका फैनाब हो। इसके निए हुमारी सरकार मतत प्रयम्न बडी गव्मीरता के साय कर सही है लेकिन में यह्टा कहता चाहता हू कि जी मामदनो है फर्क हैं，उस को मिटाना चान्यि योर समाजबाद घ्रोर सम्मनता के रास्ते है जो यह्ह एक रोडा है，जो भर्गाथक ससमननता लोगा के बोच है है，यह बहुत बत़ी बीवार है，इस को समाप्त करना चाहिये।

यही नही，भाप बेषे कि मुलक के घल्वर ऐसे चहुत से काम घषे है जिन को

सेकर सरकार अपनी घ्यामदनी घढा मकतो है । किसाल के वोर पर 者 एक छोटी दी ज्ञात भाप के सामने र्बना चाहता हं जिस के लिये सरकार को कोई बहा प्रयल्न नहीं करना होगता कौर वह् यह हैंते， घापको धुन कर ताज्जुख होरगा कि सिणरेट कम्पनियों का रेट च्राफ प्रोफिट जा है वद्ध 60 फीसदी तक है । इतना बडा मारिन भाप कितो छहम्ट्रों मे मुडिकन से पर्येबे । हूलिये，घघ्मक्ष महोवय，क्र भापके माध्पम से सग्रार मे कहना चहदा हू कि सिनरेट कम्पनियों का राष्ट्रीयकरण करना चाईिये। पही नहीं हुछ मिगे्रेट कपनिया तो भाज कल हाटलों को मी भ्रपने हाव में ले रही हैं और्रोर नये नये होटल बना कर देश के क्याथिक ठाने को श्रपने हाथ मे कर्ती जा गही है 1 ये छोटिए छोटी चोजे है लेकिन रोजाना काम में याने वाली हैं। इसलिये में मरकार मे निवेदल कर्डा कि वह सिगरेट्ट कम्पनियों का राष्ट्रीरकरण करे घीर उन को घ्रपने हाष में ले ले । इसमे बेहतरीन सिगरेट लोगों को पौने में मिलेगा मौर बे मस्ती भी होगी।

चीनी मिलों के बारे में बहुत दिनों से बात चल रही है । माप देष्ब कि शूग्र मिलों पर लाखों करोडों रपपये का कर्च है घोर कोई चरा नहुा निकल पा रहा है， कोई माध्यम नहो निकल रहा है कि वह्ट वसूल हो। किमानों का काफी रुपया घूगर मिलों पर बकापा है लेकिन वह्ह उन को मिन नहीं पा र्हा है। इसलिए उन का राष्ट्रीयकरण तो हाना हो चाहिये लेकिन माथ ही साथ मै यह चाहूगा कि जिन मिलों ने हस इउस्ट्रो को चलागा का，उन के घरों पर गो घन दौलत है，उन को मी सरकार को घ्रपने कन्जे में ले लेना चाहिए क्योंकि घन बौनन कमा कर बे लोग तो क्रलग हो मये याँर पब उन की टूटो फूटो किंके पही हुछ हैं हौर उन को बे सरकार को








 पात्य किये जाये का जनुमोल करता (1)

 वरं तो उसट प्रहुत किया है, उस में जो यापांतरी दुधिकोण फलनाया गया है बोर बसंमान परिरिप्रवियों में तरकार ने को कलनम उउत्ये है, उन का मैं स्वाभत करता का इस सारे रेश में संबं सलन्तोष ब्यक्ष किका खा खा है। प्रत्मान पोर प्रत्र्पन
 सराहन की है। केनीय सरकार प्रमासनिक ब्यं मे कमी फरते मे सफल हुर्द है।

 अ्रमान है। हूसीलए घष्यल महोवव, के


 जीवन्नलवोती बस्दुयों की कमी की शूत्वात
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 चल का fow





 कागर लिभाष की जोबता 1 'ता mी


 जापतन पुदाये जाएँ।


 सुबारनी होती। पाविकासी क्षेगों के विकास का उट्टेश यह्ह होता चाहए कि के भपनी वंनिक भावस्पकताशं की पूरि गावों से कर सके । ऐसा क्रोने पर ही उनकी सह्ड़ि, तीविरिकणों, लोक कबाभो एव प्रन्प विशेषततार्रा का विकास होगा।

भारत की परिस्पिरतियों को देखकर ही महाए्सा गाधी के कहा था कि हम गाब की थोर चलें। हस प्रकार हैँ गांब की धोर कल कर ऐलो यो उनापों का निर्माण कर्ना कीजिससे देश के कर्द भगां में बसे घादिबासियों का बिकास हो 1 प्रादिवासियों के विकास के लिए हमे एक प्षक योजना भायोग बनाने की भावश्यकता है। हमारा यहा प्रपल्ल होना चाहिए कि गांब में रहने बाले लोगों की भाय ज़ खृंत हो फौर उनफे रोलार साथत बते।

कोयला बानों घोर उनसमें काम करने बाले मेहूरों के कर्या वहरा समेक्ता है ।
 पावस्यक्ता है। जो घाष्कामी सत निवयय में लापरणाती बरूते है, उनहें करनिए क E विया जाना कादिए। बालों में का करले बाले घरमिकां की क्ता है हूयार करते की



हो।



सालगति जी, हामे देश में बालाप उलाब्न की सीधक घिक बताने घीर क्षेतिदर मबनूटों प्रोर गरीब किसानों को भीषिकाष्कि सुविधाए देने का जो वोफ्रम इता गया है या बनाया जा ग्दा है, वहु फस्याज, चती है। उपषोकाशों की जलरखों के fिए सरकार जो कदूम उडारां है, वह भी स्वागत योगय है। मैं निंयन करना बाहता है कि हैमारा ऐसा प्रयरन होना चीहिए जिसरे घादिवासी क्षेतों में जो छोटे छोटे fिसमन की चीजें सस्ते कामों पर उन्हीं केलों में उपसक्ष हो सकें। सरकार उप्योक्ता की जसरोों भौर उस दन दोरों पर दृषि रब रही है यहा एक यवार्यवादीं दृध्टिकोण 1

रकष पर हमें च्रििक ह्यान देने की माकर्यकता है। उक्याष उसज को बरीबने के लिये विशेष निगम की स्वापना हीनी चाहिए । देक्ष में ज्ञाँ छोटे छोटे द्वष्टरों की घाषमयक्ता है। । fिलनो छोटछोट किसान णी बरीद सकें। देग में किंसाने को घैती सम्बती मझाइयता देने के ी़िए छोटे छोटे करनहों का जस विज़ाया कमा च.हिये। क्राथि मूल्प चयोग के चकलोगी
 हो fजलसक वह व्यापक रुप तो काय कर खं।

सरकार के विशेष प्रयल से जात पूरे देग का बाताबरण पहिक कान्तर है 1 हते
 1




पाआदी की लहाई के दौरान नेताजी दुमाल जन बोस हे केष्ण की बनता को म है, वार



 महान समानरंग। हर प्रकार देखा को
 बक्ट हो दो सेक्रा।

जी पिति भूूल्य : (दध्धिण दिलन्न।) : घष्यक्न जी, में मनी महोद्य को मूबारकबाद देता हु कि उन्होंने देखा की विर्तीय स्थिति को महलनूत बनाया। हमारे दे प्रतिष्ठा बदी हैं। यह बिदेयों मे बहुत बत़ी है इसते हुारे देल में निर्माण कायं तेजी से हुःा है भोर फाइनेंकियन इस्टंटयूभ्लंश बहुत सबग दोकर फाम कर रहे हैं। भमी एमजेंी को एक सालहुमा है ।इतने थोटे कणँमें
 कलना कि इस एमर्जेन्ती को दर साल सोर रबा काए। (ष्यलजाँ) सह्यम्ष मट्रोलय बिनकी कुन्द बुद्धि हो, उनकी समस में यह् बात्त नही पा सकती, न में उन्हे समसाने का प्रयल कलगा। इतने धोडे से प्रयल से क्षेत्ष में fिसिप्लीन का गया है, प्रोउक्यन बढ़ा मया है।

צष्यक्ष नहोदय, हमारे देश्श मे 25 हजार करोड रुपये का सोना लोगों ने इमीन में गाड़ रखा है। $\begin{aligned} & \text { मार वित्त मती जी }\end{aligned}$ किसी तर्द से उस सोंने को निकाल सके तो हम। दे दे का पीिक निर्माण हो सकेगा। सोने से लोयों को मोद्बित्यत है, प्रेम है । तेकिन भवर मुरक सजयूत नहीं है तो वह सोला कर्टा कार देस से बाहर भी चमा का सक्ता है। जिन लोगों ने पह सोना रता हपा है. ते समाब के दुर्मन है। सोना
 पारु सोता है उनसे निनालने का झ्रपल्न
［बी थाप सूषण］
f（4） वस्ताइए
 बमील में गक़ा हुका है 1 विध्ले खिलों भापने वैक्रका कुछ क्या निकाला मी है योर किकालने का प्रयल्ल भी कर रहह हैं। इस सोने को मी पाप निकास सर्षे तो देख में निर्माण कायं ध्राप तेत्री से कर सकते हैं।

घध्यक जी，हमारे देक्ष मे एक करोह सरकारी कमंचारी है，सेना मे，रेलते में， घोर 25 न ख तो हमारे सिकक ही हैं। पस तरह से ये एक करोड सरक ीी कमर्म चारी हैं। एक करोड ध्रत्र मिसिल ब्लास के एभीकल्बग्म्ट्म हैं，चिनके पास ट्रेष्टर है
 इस देश में ரेरे फद्यी हैं जो मस्मा माल लाते है घोर महगा बेपते है। सुव्त् से श म तक यही कम करने है । एक करोड पेंमे लोग है，मिम्त्री या मिस्सी के ऊार के，fिन्दे fक्कन्ड लेबर कह्रा जाता है। ऊरण से नींते तक ये चार करोड लोग क।म वउने 妻। इन च। करोड लोगों पर पोच पाख प्रादमी निमंर कर्ते हैं सोर बाकी भागन मोता है।

मैं मूरत की बात प्रापको बताता हों। सूरत्त के क्षेत्र मे वन मिलि गन लेण्डेसेस लेबरमं हैं। उनकी यूनियन ने पाम कर दिया कि पाँ रुपये से कम मजद्रुरी नही लेगे । वहां की fिकली सरकार ने भी पास कर दिया का। लेकिन बहा के लोकल जक्वदारों ने यह फससला कर्रन लिया कि हे लोकल लेबरसं ते काम नहीं लगे। एक पये रोंक्र पर महार＇प्ट्र से लेबतरर इ्योटटं करके से चाते हैं सीर हूरत के एक मिलियन केषरर की हालत


 हमये तथ किया है，उसको लगय फराने
 क्वाष में ले fिसमे किं से बहो लोग उन पर हापी ग हो सकें। उनके माब भी वही सकी की ज．य को एवस्ट्रेटर है जाए की
 कर्पान करते बालों के साष की घयी । जो लोग fिनिमम बे कहीं केते है，उवको थी मोमा में बन्द किया अय। । ज्यावा लोषों को पापतो बन्द नही एर्या पत्रेगा，घहुता सारे बोग तो क्मसे वैसे ही भय जा जयॅने । हस तरह मे मार माप रस विका में प्रयल्न करेंते
 दिला मनेंगे । घंजकल पजाब घोर उत्तर यू०
 को मिल ज．ता है। लेकिन हैं गुख्यात
 एक रूये से उयादा fिनिमम वेज नही दिया जना।

मघ्पष्ष महोवय，हिन्दुस्तान में चार करोड़ प्रादमी ऐसे हैं गो मेहनत काने दोलत पैबा करते 营। सगर सब कोषो को दोणत देषा करने का मोषा दिया जाय तो देष बनुत समूद हो सकता है। हमारे देग में सष कुछ है，पेट्रोल है，नोट्दा है，सीमेंट है， घादमी 责，हाप हैं मीर यक्यत्ति है । घयर हम फल सब का उपषोग करें जीयर ज्यादा मे ज्यादा लोगों को काम दिया जाय तो देग बहुत मसूद्र हो सक्ता है।

मघ्षष्ष मड़ोबय，लगमग दस निसियन टन जाल की लनही इस देल में बतों में जला दो जती हैं। बहे बहे घहों में लकत̣ जलाने पर रोक सगनी चाहिए।
 अलाना कम्येसबरी fिक्या फाय । हा




 Wमिक्ष
 समादा कंजम्पमन होता है। दुनिया में चहीं क्वना नहीं होता। हमारे यहां 8-8 सेटे पनिसा रोटी बनाती रुत्री हैं। इस देस में हों मृनी फ़्ड हैषिट्टि को बदलना होगा। जिए हक्तार से माबरी बद रही है उनको बेते हुए हमें यह करना होगा। हमें हर पांत्र काष की घाबदी पर एक घाटा मिल जौर एक बेकरी बनानी चाहिए। सारी दुनिया में-चाहे मोवियत संघ हो, चाइना हो, चमेरिका हो, फांस हो, सब जगह सस्ती रोटी बना कर लोगों को मुह्या की जाती है। ध्रवने देश में भी हमे ऐसे कदम उठाने हों घौर लोगों की फूर हैबिट्स की बदरना होगा। फ़मूल कडम्पथन को मी हम चेनेलाज करना होगा। प्रभी से इस दिशा मे हम काम कर̈ंगे तो एमजेसी के दोरान हम सोगो की फ़ूष हैिविट्म को, सोष्स हैंबिट्स कोसोने की हैबिट्म को--बदल सकेगे धौर यदिक से घृधिक लोगों को काम दे सरेंगे। घभी के इस दिया में चलने का हमे प्रयत्न करना बाहिए।

## बस इतना ही में दरष्वास्त करना चाहता हूं।

-SHRI E. R. KRISHNAN (Salem): Hon. Mr. Speaker, Sir, on behalf of the Anna D.M.K., I rise to express my views on the Finance Bill. I have to point out that the Anrual Budget presented before this House by the Hon. Finance Minister for the year 1978-77 and the Finance Bill now under discussion would contribute greatly to the success of the 20-point economic programme of our
respected Prime Minister. I need not stress the fact that these two ure the potent instruments for effective implementation of the 20 -paint economic programme. I pay my cotepliments to the hon. Finance Minster for having formulated such a Budget and Finance Bin which would help in the successful implementation of the 20 -point economic programme.

When the country was going through a raging inflation, when the prices of essential commodities were soaring, the hon. Finance Minister had in fact performed a miracle through the current year's Budget. The fiscal measures he has adopted hove contained both inflation and soaring prices. The other day the hon. Finance Minister announced concessions amounting to Rs 9.90 crores in the interest of economic growth of the country. On behalf of A.D. M.K., I pay my humble tributes to . the sagacity of our Finance Mrister in having presented such a constructive Budget and Finance Bill which have helped great]v the economic growth.

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maperin. It has to the melooment that racreartion in all the sectors bay gone y Huting this year.
batr, I would bike to sumerent a new ching in mamerd to aericulture. Inetcind of clampourng for agnipultavel sector, it must be ensured that the agriculturista get much required incenthame. The Gevaroment munt give tham tree of sost all the laputic of ampiculture-niectriaity, improved yarety of seede, tertiliserta, immectichlot, pesticiden otc. and in return the Covernment may take one-third or opm-fourth of the agricultural produce. If this is done, all the major problema conitronting the agriculturists would dimappear and eonsequently the aeticulturai production would so up. The agriculturists would never lement that they have not got seeds, no fertilsers etc. 1 underatand that such a system is prevalent in wome torelen countries. I would appeal to the bon. Finance Whister to examine this proposition turously.

Many hon. Members had demanded that the maximum rate of incometax mhould be brought down. I am happy that this year the hon. Finance Munsster has brought down the maximum rate of incometax to 66 per cent. This will generate greater inveatment in industries. The entrepreneurs will ud doubt avail of these incentives and come forward to set up new incustrial enteblishments. It is heartening that the Government reailsed the urgent need for tactustrinal erowth and has twen thit incentive to the industrial entrepreneurs.

There han alco boen parsident demand on the floor of this Houme that the exemption limit for income-tax should be raised from Bn. 8000 to Iss. 12000 . The Bindster of state, Shri Pramab wuiberjee, stated that it rapud not be poumble for the Goverty rount to raite the incomp-tax exumptiven thont from 盖 8000 to Re 12000 .


 ulwe to pqunt, opt thit is che proominus

 the aumber of manmeo. poiply wo to one crose. There whath be we of incometax ovarion. The Deppittivent will the able to comenotionte their eftorts on the large amparmate which will lead to mreater sevenaly tot the
 borme the miad that the malime offripeo in 195s was on rupes touy palce and in 1975 ft was only 28 prise. In these circurnalunces, there if ingorative noed for ralman the incorave tax exemption limit from Rs. $8000 /-$ to Rs. 12000/.
slr, one of the bastic reacons har the fall in pricell was the Voluntary Dis closure schense under which a total sum of Rs, 1580 crores was declared; to that extent the black money circulation was reduced. Everyone expected that the disclosures would net exceed Rs. 1000 crorec. But the dificloaures reached ine. 1580 crores surpass ing all the calculations. Thic helped greatly in the fall of prices and also In the containment of infiation. If the ralda and meizures are intendfied in the current year also and if the hilidea whealth is declared openly to the exten ${ }^{+}$of Res. 3000 crores, than it whil be a permanent solution for holding the price line; It will atso curb the indetiorary tendencies for ever. I m sure that the hon Finance Mindatior win look into this matter with this background.

If the Government want to elimin nate black mopey from the eonnomic woune of our country, then the extiont trude abould be natlonilised whis will and for over the rerwangel man. practioes like ownitavolcing and pnotsinvolelng. The quantity of core exipht conmodities win alvo be not a watim of witriolie articion abtoud. In cest Wrorat the quaily of our oxproter win

 oifocing whe the tivetrend deciatso by - 2 minior an thatr abmses stavid sor be mangad i2 per cent. This celling his meted is an dincentive zor the prowpetative buyban of thates. This will itoo
 gremet that fin ceiling of 12 per cent rixala be raised further in oxder to anturet mont mank depears and more huyers of mharres. II the Bank deponts go up, naturally that will be used for prachuction prurpoteen, leading to acceyerated eronomic gronth.
six, if the 20 -point economic program. pe of eur Prime Minister is to succeed thapteghout the country, then the masses of lout conntry must be made aware of the econtants and benefits of this $20-$ ppint aconomic programme. I am difutid that the Covernment's effort in the chestion is tardy. The eatire pqpulation of our country must know what this 20 -point economic programme mieans for their life. This programme natuif also be implemented in all the Sletes in a uniform manner avording any lop-sided benefits to certain sec. thons. The power and irrigation must be in the central sector. All ibe rivers should be declared as national nivers. The generation of electricity must also be the central responsihility. If the pivers are nationahsed, the river-water dieputes between the States will be done with. The nation's prosperity lies in this.

Ming hom. Members have pointed out that the rural people do not get cass financial credit for meeting their Heeds. The Central Covernment must enture that there is a cooperative Bank or a commercial bank in anct Panchayat catering to the financial needs of witr tramera. Such banks shoulit be authorined to give loms agaunst the palden and silver jewellery belonging to thase prople. I mean to sas that they should ete credit tacilities quicily witionat beftis harasted by so many procedurwe

Wiver that Tmmif Nixtur is under Presi. Watt: suife now that Tarnil Nadu is
being adminideted by the Governor under the dirsctions of the Central Goverament, I have to point sut certeiax things which are to be done umntediately. The bon. Finance Minister of the Govermment of India is keen to help the people of Tamil Nadu. The Central Government as a whoie went to halp the econamic needs or Tamul Nadu. In these circumstances, I want to appeal to the hon. Minuster of Finance that the basic minimum requirement of Rs. 16.5 crmes this year for the Salem Steel plant, the founda-tion-stone for which was lald by the hen. Prime Minister in 1970, ahould be sanctioned. I regret to say that only Rs. 3 crores has been sanctioned in this Budget. Rs. 16.5 crores is the minimum requirement of Satem Steel Plant this year. This must be sanctioned. Similariy, the Central Covernment must expedite the completion oi Sudera Steel Plant which is the long-chetrished' dream of the people of Tamil Nadu. Besides this, for the economic development of Tamil Nadu, the Sothusamudram Canal Project, the Naivelt Thermal Plant, the Kalpakkam Atomic Power Plant must be compieter at the earliest.

Betore I resume my seat, I would like to say that my party, the Anna Dravida Munnetra Kazhagam will actively participate in the successfil implemertotion of 20 -point economic programme of our Prime Minster in Tamil Nadu.
 भ्रक्ष्यन जी, भाज ही समाबार्म्यल में वह हैं कि विभ्त बैक ने हमारो धार्वाक स्थिति का जायजा सेते हुए बड़ी माल्षा पफट की है पर्टर यह कहा है कि तुनिया के तमाम देरों में पारत एक ऐेसा देता है, जिसने भुद्वास्सीति पर नियंलण कर लिया है, जुठा बापरसें के भाब कम हुए हैं, ज्हा उतमाबन बढ़ा है। घब
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## [वी राष्त्र सहलय पंों]

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कहते वर्ष उपलिख्धयों का बर्ष है। ऐसा लबता है कि इस बर्ष कुछ बडले हुए बाताबरण मे, कुछ परिर्वात स्थिति के, भातिपर्व या अनुभात्सन-पर्व की संत्रा वेकर, देश्न में भार्षिक उर्षतित ब प्रग्गति के लिये बतो कारियसनेस दिबाई पदृती है। श्रीमती इल्दिरा गसीी के नेतृत्य मे, वेग के क्षाधिक विकास के लिमे उनके द्वारा दिये गये 20 -माबरण, 20 -पुकी कार्यकम को सारे के सारे देग्र मे एक स्वर मे स्वीकार किया गया है, घ्रस्पा प्रष्ट की पई है घोर उस पर प्राचरण करना प्रारम्म किया गया है। उसी का यहु परिणाम है कि अंज्योगिक क्षेत्न मे भी उत्मादन बठा है, खेती के क्षेत्र मे भी उत्पादन बढा है। उत्पादन के जितने उपकरण थे, उन मब मे भी उत्पादन बठा है।

घगर मीा अवाद के मागं पर हमे जाना होगा, तो जो मी हमारे बमिटमेट्स है, उनको पूरा द ग्ना होगा। यह उत्तादन प्रषन है, भ्रगर उसगदन नही होगा तो कम भ्रावे धायदो को पूर नही कर सकते।

श्री सुब्रद्वण्पम जी ने भब की बार, गायद पहलो बार मपने फाइनेन्म बजट मे कुछ प्राथमिबताए मायर्टीज दी है। उन्होंने एगल इन्द्र प्रेटड डेवसपमेट सकीम की एक पुस्तिका तैयार की है जिममे उन्होने यह कल्पना की है कि हमारी धरनी, पानी, बेती के उदलरण, प्रा्घुनिकीकरण पीर जिवनी उसकी मामरी है उसकी साइटिफिक एशोच बैलानिक दृष्टिकोण कैमे होना चाहिए मौर इस जागृति के लिये 15 करोड रपवे बा प्राबसान उन्होंने किया है। क्योंकि भव غेती का श्रीर से ही मम्बन्य तही हैं उनका सम्बन्ह्ध मस्तिष्ष-विलान हो बन गया है पर्र इसके लिए प्रायटिब में भानी हाईीज







 में मंबो महोबय बघाई के पाल है।

इसका मतलब यहु है कि भरक जितना पानी उमारे देश मे हैं उसे बेती की सिचाई की सोर उन्मुब्क करना काहते है । हमारे तोल मे पानी की कमी नही है। संसार का $1 / 10$ पानी हमारे के मे है बहुतन्सी f₹xंस हैं। बहुतनी रिवर्सं का धागता है। में निवेदन वरना चाहता हू वि नदियों के चगडे का कोरों प्रश्न नही होना जाहिए । यहि राष्ट्रीय सम्पनि है। जब श्राप इट्रोंशेड उबलपमेट की बात सोचते हैं तो पानी जिसे प्रावधनता की कर्मा मे रबा इॅग सभता है बहा पर घाप देखे कि कोई बला न हों हीर जो भी निण्णय केन्द्र कर दे उसे मबकी मानना जाहिए। जितने भी विवाद हैं वे मब हूर होने चाहिते ।

घ्रापे कहा है किन हमको इन्फास्ट्रक्वर बनाकर बेती के उस्पादन के मापस्ताय एश्रोच रोड पार छोटन-छोटे उचोगों वे माह्यम से जो वहा की लोबल पापूलेशन है वहा के यृथ हैं उनको उनमे लगाना है यह एए बठा भच्छा क्न्सीरन है। क्योंवि नगरों का जो बढ़ना है भ्रोर उनमे स्लम बा बबना हसी कारण है कि. सारे के माते नोजबात घहर की
 छोटे-छोटे उधोगो के मापयम के इन्मां: स्र्र्वसर देकर उनको वही रोक दे वही उनको काम दे तो यह एक बढ़ी भान्छी बात हैं, अो कि भापवे सोषी है लेविन हसको पहले उनको टैधिन्नस नो-क्षाऊ चांखि सब क्ताना चाहिए औरेर जितने घापके पाम साष्य है बहु सब के सब भाव की तरक़ जाने कान्दिये। भव बम्रई, कसषसा भदास, बिल्सी,
 बाँ कसंट्रेतन, केन्टीकरण हो गया है। जियों का चय तो बेहात को तरक घहता चाडिए। छोटेन्छोटे उस्योगो के प्रति वह्ह ज्ञात मापके मन में हैं, यह विस्दुण ठीक है, लेकित बहा गहीं होंगा काहिए कि छलक़ास्ट्रक्र की
 जंखन के ताब बेकारी भी दूर करनी है । जलए बेकाती दूर करेंगे तभी मोजन दे सकेनां। कोजिन धौर काम प्राप : पर्ययवाची सब्द हैं चया हैं, जो साष-साथ चलते हैं। भापको द्स तरफ बड़ी सतर्कता के साब पौर जामृती产 साथ कर्र'म बत्राने चाहिएं।

दापको यह्र बर्ष उपलनिध्र का वर्ष रहा ह। घब स्टीय, सीमेट, इंजीनिर्यारण गडज घौर टै किनकल नो-हाउ यहा से एक्सपोर्ट कर रहे हैं, ते ब है लैस भी पिक्षे वर्ष के मुकाबते क्रस बर्ष भ्रच्छे हैं भोर इस कारण जों विदेयी सुप्रा भर्णजत करते है, वह भी बहुत ठीक है।

एक सबसे मचही बात यह है कि जं इंधियन घंगिजन के लंगा बबदेशों मे जकर बस गये हैं, उन्ंः द्वारा विदेको मुद्रा यरजजत करके यह्वा मेजने का जां प्रव्वधान किया गया है, जो सुविधाये दी है, मै घभी सियाुर में था बहां के हयापारियों ने उसकी बडी सराहना की है। जां तेसा वहां दका हुप्रा षा, बह म्रब विदेशी मुत्रा मे ही यहों जमा किया का सकता है घौर उसका उपयंग भी विदेशी चुद्रा में बाहर कर सकते हैं। इस तरह से बिदेयी मुद्रा ध्राई है पोर उसका स्वागत किया गया है ।

सबसे बड़ा प्रश्न हमारे देश मे थनाज का षा। मापने दो-तीन बर्ष की स्थिति देबी है। मैंने मध्य प्रदेश मे देखा कि दानै-दानें के किए हमारे गांबों में लोग तड़प कए। धणोसण की स्थिति एं सी है कि पणर पाती हेगा तों बती हुंगी, घान हांगा, भपर पानी rị दोगातो सूलि होगा रती को काय में

तो यह होता है कि वानी कम भी हुषा तो कुछ न कुछ उमा लेते हैं, लेकिन घषर घनात की बोती में पानी नही होगा तो विल्कुल सूखा . पद़ेगा। 23 वर्ष के कठिन काल के बाद यह्ह बर्ष घचका त्रुभा है भीर छतीसगत में भनाज सबछा हुषा है।

मेरा निबेदन यह्ह है कि पांचर्षी पंचवर्षोय यंजना में जों एलो च्रेणन करने हैं, उसमें पांटृंशियल को मी दे यहां नर्त्रदा प्रधान नदी है, उसके म्रलावा मरीर भी बहुत सी नदियां हैं, पानी हमारे यहां है, लेकिन fंसाई का प्रतिशत पंजाब थौर हरियाणा के मुकाबले बहुत कम है। यह् 8 परिभत के करीब है। इस 8 प्रतिसत की fिसाई से हम तमाम मध्य प्रदेश का खिला नहीं सकते है। नदियो के पानी का एलोकेसन भगर भाप एरिया की वृष्टि से करें, पोटोंशयल मोर प्रांडक्यन को देखकर करे तो हम बेती का विकास ज्यादा तेजी से कर सकते हैं, उत्पादन की दृष्टि से भ्रागे बढ सकते हैं।

मैं फिर इस बात को दोहराते हुए निबेदन करना चाहता हू कि इस 20 -सूली कार्यकम के: म्रन्तर्गतंत जो मार्गदर्शन हमको मिला है, जां रोशनी मिली है, जिस प्रकार भापने एक प्रेक्टिकल बजट रत्रा है, और समूचे देश की स्वंक्टति प्राप्त की है, एक कांक्षियसनैस पैदा की है, जाग़ति की है और उत्पादन घोरिएन्टेड दिमाग पैदा करने की कोfिभ की है. इसके लिए भाप बधाई के पात्र हैं।
 भв्यक्न महोदय, फिनांस विल पर बहल के दोरान भाननीय सबस्यों ने देश की प्रगति भौर कृषि के विकास पर काफी संतीष प्रकट किया है। में उनको बताना काहता हूं कि भांधी ती कहा करते थे कि उब स्वराज्य होगा तो बह गांबों मे प्रायेगा। इसलिए न

## [अंशी राम तेव सिंह]

माननीय सदस्यों का ध्यान गांवों की स्थिति की ंश्रोर ग्राकर्fषत करना चाहता हूं ।

मंत्री महोदय किसी भी गांव में चलें ग्रौर वह श्रपने साथ ग्रर्थ-शास्त्र्यों की एक टोली ले ले, जो इस बात का सरवे करे कि श्राज से बीस, पच्चीस साल पहले गांवों की जो स्थि ति थी, क्या उसमें कोई सुधार हुग्रा है। तः्य यह है कि श्राज भी गांवों में वही टूटी-फूटी सड़कें है, वही स्रंधकार है, वही श्राशक्षा श्रौर बेकारी है, वहीपुर्लिस का जुल्म श्रौर घुसंरोरी है ग्रौर जनता में वही भंय का वातावरण है।

सरकार भले ही कितना ढ़ँढ़ॉरा पीटे कि उसने गांवों के लोगों श्रौर किसानों के रहनसहन के स्तर में उन्नति की है, भले ही विभ्व -बैंक ने सरकार के कार्यों की कितनी प्रशंसा की हों, लेकित मेराटेस्ट तो गांवों की वास्तविकस्थिति है--श्रगर वहां के लोगों के जीवन में कीई उन्नति नहीं हुई है, तो सरकार के प्रचार प्रौर प्रशंसा का कोई महत्त्व नहीं है ।

यह ठीक है कि कृषि की पैदावार बढी है। लेंक्न क्या वह इमर्जेसी के कारण बढी है? जब से सर कार देश की छाती पर तलवार ले कर बैडी है, क्या वह तब से बढी है ? क्या यह कम 1967-68 के बाद से शुरु नहों हो गया था ? जब इस देश में भंयकर सूखा श्रौर किसानों में भुखमरी की स्थिति पैदा हो गई, तब उसने किसानों को मेहनत करने श्रौर पानी पैदावार को बढाने के लिए झक झोर दिया। यह ठोक है कि सरकार ने कुछ साधन उपलब्ध कराये, कृषि का विकास हुग्रा श्रौर नैदावार बढी, लेकिन श्राज किसानों को श्र्रनीप पैदावार की कीमत क्या मिल रही है ? सरार उनको गेहूं की कीमत 105 ज्रपए प्रतिकिवंटल देती है। लोहे ग्रौर सीमेंट की पैदावार भी बढी है, लेकिन श्राज लोहे, सीमेंट श्रौर पन्प्पंग सैट श्रादि की कीमत क्या

है ? 500 रुपए में बिकने वाला पई्विग सैट श्राज 5500 रूपए ग्रौर 6,000 रुप ए में बिक रहा है। 9,000 हुपए या 10,000 रुप में बिकने वाला जेटर ट्रेकटर ग्राज 46,000 रुपए में बिक रहा है ।

सरकार की तरक से बड़ा संतोष प्रकट किया जाता है कि चीजों की कीमतों में हृरास हुग्रा है। मगर कल-कारखानों में बनीं हुई वस्तुत्रों की कीमतों में किसी तरह का हुरास नहीं हुग्रा है। ग्रगर ह , रास हुग्रा है, तो इस देश के श्रन्नदाता, इस देश के प्राण, गांवों के किसान ने जो वैदावार बढाई, उसकी कीसत को सरकार ने घटाया है । पन्तनगर एग्रीकल्चरल युनिर्वासटी ने बताया है कि एक ईंवृटल गेट्हूं भैदा करने के लिए किसान को 105 रुपए खर्च करने पड़ते हैं। लेकिन सरकार उसको उतनी भी कीमत नहीं देती है। किसान जब ग्रपना गे हूं बेच कर fिसचाई के लिए पम्पिंग सीटटा, या घर बनाने के लिए सीमेंट, या खुरपी अ्रौर कुदाल बनाने के लिए लोहा लेने के लिए जाता है, तो उसकों कहीं ग्रधिक पै सा देना पड़ता है। में समझता हुं कि सरकार की ग्राधिक नीतियों के कारण ग्राने वाले ढ़ार्ड तीन बरसों में लगभग 30 परसेंट किसान ग्रपने खेतों को 句च कर शहर्रों की प्रोर जाने बाले हैं।

सरक्रार की तरफ से कहा जाता है कि 20 -सूत्री कार्यक्रम एक प्रगति शील प्रोग्राम है। इस बात की कौन नहीं मानता है ? लेकिन यह 20-सूत्रो कार्य कम एक दिखावा मात्न बन कर रह गया है। ग्राप चल कर किसी थाने के दरोंगा या किसी जिले कें डिस्ट्रिक्ट मैंजस्ट्रेट के चरित्न को देखिए ग्रगर उसमें किसी तरह का सुधार हुग्रा हो, तो में सरकार की बात को मान ल्ंगा ।

यें ने तो 20 -सूत्री क्रार्यक को एक सूत्र में बांध दिया है ग्रोर वह एक सूत्र यह है कि श्रादमी को कर्त्तिव्यनिंठ होना चाहिए।

श्रगरं अ्रादमो कर्तव्यनिष्ठ होगा, तो वह अ्रनुशासित, दूरदर्शी श्रौर मेहनती होगा । क्या सरकार ने देशे में कर्तंव्यनिष्ठ नार्गरिक पैदा किये हैं ? क्या उसने लोगो की कर्त्तव्यन भावना को जगाया है ? डर ग्रौर भय के कारण भले ही उनमें कुछ परिवर्तन हुग्रा हो, लेकिन सरकार ने उन्हं कर्त्तव्य का जान नहीं कराया है । सरकार उन्हें कर्त्तव्य का ज्ञान ग्रपनी सेवा श्रौर अ्रपने चरित्न से ही करा सकती है, तलवार लेकर छाती पर बैठ कर कोई प्रशासक कर्तंव्यनिष्ठ नार्गरिक पैदा नहीं कर सकता है ।

सरकार ने ग्रपनी नीतियों के कारण देश को एक बड़ी भारी विर्पत्ति में डाल दिया है । उसने ग्र्रबबारों पर ग्रंकुश लगा दिया है । नार्गरिकों की जुबान बन्द कर दी है ग्रौर न्यायालयों का दरवाजा बंन्द कर दिएा है। एक माननींय सदस्य ने कहा है कि ग्रगले दस वर्षों का समय देश के लिए भयंकर होगा। इसलिए यहु ग्रावंश्यक है कि सरकार जिलदी से जल्दी प्रजातात्रिक संस्थाग्र्रों ग्रौर मूल्यों को रेस्टोर करे । ग्राप ने सुनां होगा कि भागलपुर जेल में गोली चली है डैकतियां बढ रही हैं, पटना नगर में बैंक को लूटा गया है। सरकार इस 20 -सूत्री का क्रंक्रम वा घुनझुना बजा रही है, लेकिन ला एण्ड ग्रार्डर की स्थिति डेटेरियोरेट कर रही है।

में कहना चाहता हूं कि 20 -सूत्री कार्यंकम से मुझे कोई झगड़ा नहीं है, लेकिन उसको कार्यान्वित करने के लिए एक प्रज़ातात्विक वातावरण में जनता का सहयोग लेना श्रावश्यक है ।

भो सरजू पंड्डे (गाजीपुर) : ग्रध्यक्ष महोदय, मैं ग्रापका बहुत ग्राभारी हूं किं ग्रापने मुझे बोलने का अ्रवसर दिया । इस पांच मिनट के समय में मैं केवल कुछ सुझाव ही दूंगा।

लोगो को भारी ग्राशा थी कि इमरजेंदी के बाद जो बजट झ्रएगा वह एक नए प्रकार का बजट होगा, लैकिन जैसा कि मेरी पार्टी के माननीय सदस्यों ने कहा है, यहि..बजट हिन्दुस्तान के सरमायादारों के हक में है श्रौर श्रमी भी उसमें कोई श्रामूल परिवर्तन नहीं हुग्रा है ।

जैसा कि सब माननीय सदस्यों ने वहा है, यह बात सही है कि किसानों की पैदावार का दाम गिरा है, मगर दूसरी तरफ़ उद्योगों में पैदा होने वाले माल का दाम नहीं गिरा है। इससे किसानो की कठिनाइयां ग्रीर ज्यादा बढ़ी हैं । बहुत जगह बिज़ी ग्रौर खाद के दामों में वृद्धि के कारण भी किसातों की परेशानियां बहुत बढ गई हैं। ग्रगर सरकार उद्योग में पैदा होने वाली चीजों के दाम भी गिराये, तो किसानों के माल के दाम गिराने में कोई ग्रापत्ति नहीं हो सकती है। लिकिन सरकार ने इस दिशा में कोई कंदम नहीं उठाया है।

जहां तक 20 -सुत्री कार्यक्रम का संबध है, यूं तो जब से कांग्रेस ने समाज़वादरं ग्रर्थ-व्यवस्था की चर्चा शुरु को है, तब से लगातार कई प्रकार की ग्रच्छा--्र्यच्छी योज़नायें बनाई गई हैं, लेकिन उन पर अ्यमल केंरने की कोई मश़ननरी नहीं है । मैं जोधपुर गया था। वहां गरीबों को उज़ाड़ा जा रहा है। हर एक ग्रादमीं सें ग्राल्टरनेटिव उ:मीन के लिए 500 रुपए की मांग की ज़ा रही है। वे लोग 500 रुपड केसें दे संकते हैं ?

उत्तर प्रदेश के बारे में मैं साफ़ तौर से कह सकता हूं कि वहां सारा अ्यावंटन कंवल कागजों पर हो रहा है। जो लोग जमीन पर कब्ज़ा किये हुए हैं, उनको बेदखल करने की कोई व्यवस्था नहीं है । हम रोज ग्रबबारों में पढते हैं, ग्रौर रेडियो दर सुनते हैं । कि जभीन का ग्राबंटन हो रहा है । लिकिन इस बारे में ज़नता का सह्वयोग नहीं
[哳 संख्णू पार]

 ह1 व्यूतोजेडी जंसी हमारे पुयक की है
 तरह से वह गरीलों को लूटती हैं। बो 20 ชूकी कार्यकम का साभ उनें होना काहिए वह मही हो रहा है।

### 12.04 kmss.

दूसरी तरक हमारे यहां बुनकरों की समस्वा है। बीस सूकी कार्यफम में चनंक्रलिए भी कहा गया है। लेकित उनकी भांग पर्र बपत का कोई प्रबन्ध भब तक नही हो सका है।

मिने $े$ मेंट में मजदूरो के पाटिसिपेशन की बात है। उसकी तरक हमारी पार्टी के सोगों वे होर लोंगों ने मी घ्यान दिलाया है। भाज हालत यह है कि सारे देश्र में साक भाडट है। कारखाने बन्द हैं मौर इस एमजंसी का लाभ उठा कर हिन्दुस्तान के पूजीपति मज़ूरो पर भारी म्याषार कर रहेकहैं। मजद्रूर बेषारे बान्न नही सकते हैं। भरी में मझोली गया घा पोलोमीत जिले में । बहां लोगो को निकाल दिया क्या है। कोसापरोटिव की मिल है। वहां का भैनेजमेंट कोई बात सुनने के लिए तंयार नहीं है । एमजँसी तो मजदूरों को जो म्रापा बी, मबदूर वह समझते वे कि एमरेेंती का
 सोगों के बिलाफ होणा लेकिज वह माज मजहरों के बिलाफ हो रहा है। इससे मखद्रो में दिनो-दित ध्रसन्तोष बह रहा है।

में माननीय सदस्य की हस बात है बहुत ज्यादा तो सहमत नही हें कि कुछ स्त देश मे हुमा ही नही। मार में बह्मानता हं कि एमर्जंसी में भर्वारार बन्द्द है, उलूस नही निकस सकते है, सभाये नटी हो सकती हैं,
 स सीजिए दूरी
 बीनिए।
 तां ताषाद बती है ।

की जाटू बते : हमारे पष्यार की ताबाब बहती है, हमारा धजयार मीत़ा घहुत्ता विकता है तो उसको नोधि लिसकी है घोर रोज टेलीफोल किया जाता है।

घब भै के मिली प्लानित थाले मायसे के बारे में कहुता कहता है। वहता बारे सदस्तों ने वह सबाल उठाया हं । यह त्रकार Fहती है कि हम किसी के साथ उवर्वसी नहीं करना चाहते हैं। लेफिन इसी सबन में मानतीय रामावतार भास्त्नी ने पढ़ कर सुनाया कि किस तरह से मरुंलर भेजे भये हैं घोर पुलिस को कहा गया है कि हम तुमको दस रुपए रेंगे, तों पुलिस काले केसे बालो को, हमें बालों को, टांगे कासों कां घोड़े बालों को सबकां पकर्पसक़ कर लाते हैं भीरप्रब तां बुले भाष उाक्टरों का चूस देकर सूठा सर्टफिके प्राप्त किया जा रहां है $L$ इस केमिली प्रार्निंग से क्या लाम होगा। 吾 बढद एक मोके पर गया। वहां भंने वेबा कि 60 साष्दुधो का भापरेगन किया गया था जिनकी उग्र सत्षर साल घी। इस तरह से फेमिली फ्मानिग चलाने से कोई लाप है ? सापु थी० विल्यर्मेते मी, पागल मी, कोटी मी, सबको पकड़ पकड़ कर रा रहेंद्रां।
 है?




लाया ग़या, उनको साठ साठ रुपये दिये श्रौर उनका ग्रापरेशन किया गया । लोग झूठा संटफ़िकेट हानििल कर ले रहे हैं (बवनधनन)
.फ़ेमिली प्लानिंग के बारे में मुझे यह्ह कहना है कि चाहे सरकार ऊपर से भले ही कहृती हो कि जबर्द्स्ती नहीं करना चाहते हैं मगर इस तरह के निर्देश सरकारी कर्मचारियों को, ग्रध्यापकों को, चकबन्दी में काम करने वाले श्रधिकरियों को ग्रौर दूसरे लोगों को दिये गये हैं। मैं एक केस को जानता हूं कि उस ग्रादर्मी का श्रापरेशन कराया गया जिसकी शादी हुई ही नहीं थी श्रौर "चह् कहा गया कि तुमको जमीन दी जायेगी। इस लालच में उसका ग्रापरेशन कराया ग्या। सरकार को इसे देखना चाहिये ।

बेकारों की समस्या हमारे देश में बड़ी भारी है। उन बेकारों के लिये प्रोप्रंम बनाया गया हैं कि झ्ञाड़ू लगाग्रो अ्रौर पेड़ लगाग्रो। यह्य योजना कितन दिन चलेगी ? यह् तो बिल्कुल मूलक के साथ मजाक हो रहा़ है। जो मुलक के करोड़ों नौजवान बेकारी से पागल हो कर सारे के सारे जयप्रकाश के मूचनेंट में शामिल हो गये थे, ग्रब वही नौजवान फिर एकट्टे हुये हैं तो उसको प्रोग्राम दिया गया कि झाड़ू लगाग्रो, पेड़ लगग्र्रो। तो देश के पढ़े लिखे नौजवननों को कैसे समझाया जा सकता हैं। बेकारी की समस्या को दूर करने के लिये सरकार ने कोई प्रोग्राप देश के सामने नहीं रखा है ग्रौंर यह एक भारी ससस्या है। ग्रणर उन बेकारों को कास नहीं दिया गया तो देश में श्राप चाहे जितनी एमरजन्सी लगा लीजिये कुछ होने वाला नहीं हैं। एमरजेन्सी का प्रभाव श्रब धीरे धीरे लांगों के दिलों से समाप्त हो रहा है ग्रौर यह व्यवस्था ज्यादा दिनों तक नहीं चल सकती। या तो ग्रामूल चूल परि855 LS-2.

वर्तन कीजिये । समाज में ग्रौर कुछ ऐसे कदम उठाइये जिससे बेकारों को काम मिले, गरीबी दूर हो ग्रौर जो बातें कही गई हैं उनको पूरा किया जाय, ग्रगर वह कदम नहीं उठेगा तो यह झाड़ लगाने से काम नहीं चलेगा ।

एक समस्या की तरफ में ग्रौर ध्यान ग्राकरिंत करना चाहता हूं ग्रौर वह है चीनी मिलों के बारे में । मैं नहीं समझता सरकार के सामने क्या कठिनाई है उनका राष्ट्रीयकरण करने में । लगतार प्रस्ताव पास हुये ग्रौर b हर बार कहा गया कि रात दिन इन चीनी मिलों के द्वारा किसानों की लूट होती है ग्रौर ये सारे का सारा रुपया सरकार से ले लेते हैं इस नाम पर कि हमारी मिलं खराब हैं, हमारी प्रोडकशन गिर रही है ग्रौरें किसानों को पैसा नहीं देते हैं। लेकिन फिर भी इन चीनौं मिलों के राष्ट्रीयकरण के सम्बन्ध में कोई कदम उठाने की बात इस बजट में नहीं कही गई है ।

में यह मानता हूं, कि यह ठीक बात है कि देश में कुछ परिवर्तन हुये हैं, इसमें कोई दो राय नहीं हैं। इस एमर्जेन्सी से कुछ लाभ हुये हैं । कुछ ऐसे लोगों पर जो देश को गलत दिशा में ले जाना चाहते थे रकावट ग्राई है। मगर गरीबी ग्रन्याय ग्रौर लूट जारी है ग्रौर मैं माननीय सदस्य की इस राय से भी सहमत हूँ कि घूसखोरी बढी है। एक एक सिपाही, एक एक थानेदार इस एमर्जन्सी का लाभ उठा कर कितना रुपया क़मा रहा है इस तरफ किसी का ध्यान नहीं है। हर तरफ से रास्ते बन्द हैं । लोगों में एक घुटन सी पेदा हो रही है। यह घुटन का वातावरण--शशि भूषण जी कहते हैं कि ग्रभी दस साल ग्रौर बनाये रखा जाये । हम तो कहते हैं दस साल नहीं इसको तो एक दिन में समाप्त किया जा सकता है। लेकिन उस ग्राधार को समाप्त कीजिये जिसकी बदौलत मुल्क में यह स्थिति पीदा हो रही है। मकान

## [की सेत पाओ]

 कर मकान fिराये जा 女्षे है 霉 नान पर कि
 गिसमे जा हें, एक जग्र च्राप चल कर ट्रु देख लीजिये, मे पांक्ष नगर गया मीर हूसरी दमुना पार की बस्तियों मे गया णा. . .
 समाल्न कर से थे, भ्रु बुल़ेजर पर का गये 1

श्री पर्ता काे मेरा यद्रानेकेदन है कि ये जो माकान किराये जा रहे हैं इ्नमे हकावट पै दा करनी चानिंये। बिना भालटरनेटिव जभीय दिये उनके श्रब्छे प्रण्छे मकान गिरता कर दम दम गज अभीन उनको बिबतीपूर गांब में दी गई है जहीं बाठ मे सारे के मारे मकान बह जायेंगे। मेरा निबेदन है कि भ्रगर इम देश को भागे बढाना है नो एमेर्जेन्सी का इ््ेेमाल कीजिये उन लोगो का बिलाफ जो देश के शबु हैं। मजदूरों iं खिनाफ,
 इसका इस्मेमाल होगा तो इसमे जनता मे घच्की भावना नही पंदा होगी।

MR. SPEAKER: The hon. Finance Minister. If you like, you can speak sitting.

THE MINISTER OF FINANCE (SHRI C SUBRAMANIAM): $\mathbf{M r}$ Speaker, Sir, after the general budget speech, there was an elaborate discussion on it and I had the privilege of replying $t_{0}$ the debate also not only bere but also in the other House wherein I had dealt with the varlous aspects of the economic policy of the Government.

And there had been discussion on the demands of the varions Minfatrtes.
 they have been anawared, We are in the final stage of the budjet of conaldering and pataing the Finance mili. At this staye, I do not propose again to answer the criticisms or कusgentions with regard to general policy. Partieularly, the empheads which has been laid the Ideological emphasis which has been laid as usual, by some of the parties, I am not bruahing them aside as completely irrelevant but, uniortunately, those ideolozies do not fit in with the policies that we have adumbrated for ourselves here which we want to implement. It is in this context that the taxation policy and also the amendment we are making to-day will have to be judged.

In addition to that, my task has been made much easier by the intervention of my colleague, Shri Pranab Kumar Mukherjee, who made a comprehensive speech, particularly, with regard to the taxation administration and some of the other points

So, I propose to confine mysell strictly to desl with the contents of the Finance Bill and some of the suggestions that have been made with regard to this Finance Bill and a'so deal, perhaps again, briefly, with regard to the Government amentinents alto which we have glven for purpnses of improving the Finance Bill This is something like giving the final machining to take out some of the raw edges The amendments are only on those lines.

I shall first refer to some of the points made with regard to the invest. ment allowance. Whlle Shri Fi. M Patel was somewhat surprised that thi mining industry was being left out and so also export-oriented industrie Shri Salve went so far as to question the very basis on which the indutries were incluaded in the Ninth Schedule of the Income-tax Act. Ziving presurned that the list had no rational basis, he went turther to guggest that all Industries should got the benefit of
investment allowance. I wish the Govarnment were in a position to sacrifice unlimited revenue. And we will have to cut the plan and investment also to that extent. But, as hon. Members are aware, in order to support the large plan outlay, which we have provided during the year 1976-77 and, at the same time, keep inflationary forces at hay, we have to be highly selective while sacrificing revenue.

The benefits to the economy as a whole have to be carefully weighed before any concesaion is granted. This is precisely what we have done. Even at the tume of drawing up of the list of industries for inclusion in the Ninth Schedule, deep and careful scrutiny was undertaken and only industries which fulflled the criteria laid down, were included. I would like to recapitulate that the main factors taken into account were:
(i) the priority of the product from the angle of exports and the essential needs for intermediate and investment goods and essential needs for mass consumption;
(in) extent of capacity constraint on production;
(iii) reasonable expectation of additional capacity creation in response to fiscal incentives; and
(iv) amenablity of the product to precise description.

It was on the basis of the careful application of these criteria that the list of incustries to be included in the Ninth Schedule was drawn up. It was not as if the list was prepared in an ad hoc fastion. During the current budget exercise, the list was again reviewed and on the recommendation of the Minintry of Industrial Development, we have added elght more items to the list. I cen only assure hon. Members that the matter will be con-
stantly under review and suitable changes will be made to the list from year to year depending on the developing situation.

I was rather surprised to find that while Shri Salve has argued forcefully for the extension of investment allowance which has to be created out of profit, to the lackward areas, he had at the same time getated that industries in backward areas cannot expect to make profit for 15 years. Investment allowance is admissible in the case of backward areas also in so far as industries included in the Ninth Schedule are concerned. There are already a package of incentives for industries in backward areas. For instance, Section 80 HH of the Income tax Act exempts 20 per cent of profits derived trom industriai undertaldigs set up in backward areas for a period of 10 years. What is really needed is the selection of rp propriate instruments which would give real benefit to the right type of industries coming $u_{p}$ in backward areas. Such industries should add to the total wealth of the region rather than deplete it. For the developinent of hackward areas. as I have already mentioned on more than one occasion, the real solution lies in the establishment of industries which explont the ratural resources of the area through a technology appropriate to the manpower resources in the area. Location of large industries might give employmert to a limited number of people, but might at the same time also lead to pockets of high purchasing power which ultimately would impoverish the adjoining rural areas Bihar is a typical example of such a phenomeron. The entire question of development of backward areas is now under examination by a high-powered committee under my esteemed colleague Shri T. A. Pai and I can only assure the hon. Members that whatever fiscal incentives are necessary to really improve conditions in backward areas would be given Government's most considered attention.

## [Shyi C. Subramaniam]

I shall now clarify certain points in regard to taxation of non-residents for which provision has been made in the Finance Bill. Hitherto, income by way of royalties received by non-residents was charged to tax un a net basis, that is, after allowing deduction in respect of expenses from the gross amount of such income. In the case of foreign companies, the net income received under approved agreements was charged to tax at the rat of 52.5 per cent. Further, lumpsum payments received by non-residents outside India for the delivery of designe and drawings relating to any patent, invention, etc. outside India were not chargeable to tax in India.

Under the Finance Bill, it is proposed to levy income-tax at the rate of 40 per cent on the gross amount of royalties received by foreign companies under approved agreements made on or after 1st April, 1976. Royalties received under approved agreements made before that date will, however continue to be taxed at the rate of 525 per cent on net nasts. Further, lumpsum payments received by such companies outside India for the deljvery of designs and drawings outride India will be chargeable to tax in India in all rases, itrespective of the date in which the agreement was made Such lumpsum payments will, however, be charged to tax at the rate of 20 per cent of the gross amount if these are received under approved agreements made on or after the 1st April 1776.

It has been represented that foreign supplies of lecinnical knowhow had entered into agreements or had finalised proposals for the recelpt of such lump sum royalties with the approval of the Centril $G$ verument on the understanding that such pavments would be exempted from tax. In order to matigate hardship in such cases, I proposed to exempt fiom ancome-tax the lumpsum payments of this type received under approved agreements
made before 18t April, 1878, Such lumpsum payments received under agreements made atter 31st March, 1876, will, at the option of the fortign company, be treated similarly if the agreement was made in accordance with the proposals approved by the Central Government before 18t April, 1976. Forelgn companies which exercise an option under the proposed provision will continue to pay incometax in respect of the remaining rom yalty income on the existing basis. In other words, income-tax in respect of the remaining royalty income will be charged at the rate of 32.5 per cent on a net basis. The net amount ci royalty income will, however, be computed after limiting the deduction on account of expenditure incurred on earning such income to $2 n$ per cent of the gross amount. Foreign companies which do not exercise this option will be governed by the new scheme of taxation of rovaltres laid down in the Bill They will, thus, have to pay Income-tax at the rate of 20 per cent on the gross amount of the lumpsum royalties and at the rate of 40 per cent on the remaining amount of royalty.

Under another provision in the Finance Bill, interest payable ky a nonresident whll be deemed to accrue or arise in India if it is payable in respect of any debt incurred or moneys borrowed and used for the purposes of a business or profession carried on by the non-resident in India or for the purposes of making or earming any income from any source in India. It has been represented that while it will be fair to tax interest payable by a non-resident carrying on busuness in India on monnys borrowed by him from another non-resident for the purposes of his business in India, taxation of interest paid by a non-leqident to another non-resident in other cases will result in casting the tax net too wide Thus, in a case where a nonresident ' $A$ ' borrows moneys from another non-resident ' $B$ ' for investment in shares of an Indian company, nonresident ' $B$ ' should not be charged to
tax on interest received by him from
' $A$ ' ag the nexis between the invegtment in India and non-reaident ' $B$ ' is xather tenuous. It has also been represented that taxation of income in auch casen will adversely affect invertment in India. I, therefore, propose to exclude from the tax net interest received by a non-resident from another non-resident unlems such other non-resident carries on a busineas or profession in India.

Shri Salve has taken rather strong exception to the fact that outstanding fees in the case of lawyers and solicitors only have been exempted and other professionals have not been covered. Our decision was taken after careful examination of representations received in the matter. We also had before us the considered views of the Attorney General before making the decision. As the House is aware, outstanding fees ir the case of pleading advocates and senior advocates who are briefed by junior advocates are not legally recoverable. $^{\text {n }}$

SHRI N. K. P. SALVE (Betul) : That is wrong. Sir. Every advocate is entitled to sue in the court of law in India.
SHRI C. SUBRAMANIAM: It is difficult, if not impossible, therefore, to ascertain on a fair basis the recoverable outstanding fees of any advocate or solicitor. Besides many advocates act as well as plead in some cases and only plead in certain other cases. Identification of outstanding fees which can $b_{e}$ regarded as asset for the purpose of wealth tax would be an insuperable task in these cases. It was on these considerations that exemption has been proposed. The House will appreciate that prima facie, these considerations do not apply to the case of those belonging to other professions. However, I have an cper: mind and if any group of professionals are able to establish that they have a problem similar to, $\# f$ not identical with that of the category already exempted, I shall respond to their representations. The House will appreciate that in
such cases, smap decisions are just not possible and a careful analysis must precede any decision.

Shri Salve has also urged the removal of the so-called disparity between taxation rates in regard to registered firms, expecially of professionals, and individuals. He has at the same time argued equally forcefully for the removal of the disparity of rates applicable to the corporate sector and that applicable to HUFs, individuals and partners. I would like to inform the House that the rates applicable to different tax entities are not determin. ed in an ad hoc fashion. They are based on an analytical study of the incidence of taxation with regard to counter-balancing benefits which accrue to the taxable entity. For example, while it is a fact that the combined incidence of income tax on a registered firm and its partners is higher than the tax that would have been paid by the partners of the firm on their respective shares of income if they derived an equal income by separately carrying on their profession or business, this has to be carefully counter-belanced by the special benefits accruing from a partnership as a form of business crganisation. In fact. hon. members will recal' that the need for a levy of separate tax on registered firms arose as inter ally on the consideration that many tax payers found it easy to reduce the tax liability by setting up firms with relatives and friends as partners. some of whom were merely benamidars.

Certain hon. members have, perhaps for ideological reasons, been rather critical of the concessions that have been given in excise duties to the private sect, M y colleague, Shri Pranab Mukherjee has already dealt with this in detail I must, however. say that I am in full agreement with the views of Dr. V. K. R. V. Rao. that the ball is now squarely in the court of the private sector and that they should proue equal to the challenge posed to them and the conflience reposed in them by the nation.
[Blari C. Dypramandumy]
THe tmidency to mitter mway thedr energies in a clumenwatim mbod tamivimg more and more tax conoeationg munt be discondetyed. As I bad suid duciog the budict debete; the private mecter Is on trial. It is for the private eector to prove its werth by 就界 pertormance.

Cattein hon. members pleaded tor further relief in rempect of excise duty on peper, tractors, certain agricultural implements and bicyoles. I have had the matter examined, but 1 am unable to concede these requests since I find that ariequate concessions have atready been given in respect of most of these commodities.

Several hon. members have made some conatructive sugnestions to umprove the economy. I can asoure them that their suggestions will receive our highest consideration.

I am deeply grateful to hon members for the apprecilition they have expressed in regard to the remarkable progress which our, economy has registered in recent years. Thus is indeed a tribute to the inspiring and dynamic leadership of the Prime Minaster. Economic progress is closely inter-linked and inter-woven with progress in the political and social spheres of activity. The recent developments in our relations with China and Pakistan are of considerable significance to the future of our country. On the social side, long-standing wasteful and evil practices like dowry etc. are now being apeedily eradicated throuph deternined action to arouse the nocisl conccience of the nation. The recently aunounced population poliey in another important step in our relontless adtre againat poverty. Our echievements in the feled of science and technolofy have alreedy recelved workd-wide accialm and we are one of the tep nutions in the world too far as meientiac shills and technologieal mient in corkembin Dischpline hen been reviored in olumot ewory walk oil Me. Thucational tmith-
turtione have now trearne gentrite of

 where wotit is wurtura Clopmrament

 of ersential computedtite far wow vinty an uflumphy memory. We hirve alvoat 13 million tomnes of foodgratns in aur godowns today. As you in tanow, pracurwindat is atiti getar on at a wimy fust rate.

SHRI BIBHUTII MISHRA (Mothari): But the prices of agricoltural commodities brve come down and the prices of industrial soode have not gove down prodorijonately.

SHRT C. SUBRAMMNLAM: 1 have dealt with it in my budgtt speech, I agree that we should have a balanice between agricultural prices and fndur trial prices. Therefore, there is mo question of merely having an Agricultural Prices Commisston to fix the price for the reneff of the urban comsumer For other essential commodities, particularly those required by the rural population, we should have commodity councils or price commiesions so that the rural population geta the benefts of lesser prices for their consumption goode. This balance will have to be brought out and this balance, I do agree, dues not exint today.

Power is no longer a constraint to praduction. Induntrial raw materialy are avallable in abundant measure to keep the wheels of industry moving Hermonious industrial celations are the order of the day. As was pointed out, we have fertilisers also and there is not shortage of fertiliser today.

Lact year, when emergency was declared, the nation was at cross roeds When the aew Ecourutic progymame was discussed in this auguat Howne, I described the gltuption as a kurnime point. Yee, indieed, it has bean a furming point the have fully grampal the appertunitene throwne up by be mew illastion brouypht mbout by


- 0 new erre proymens and gecial
 eapal ons of us to do our mite to conpoiliate the gainm of emergency, ensure that the momentum generated is sustimet, if not strengthened, that the qualitative change in all facets of national itin is preaerved it not improved, and strive our atmost for the speady attinment of our cherished goals of a better itandard of living for our millions and better quality of life especially in rural India.

Sir, 1 move.
MR. SPEAKER: The question 1s:
"That the Eall to give effect to the financial proposals of the Central Government for the financial year 1976-77, be taken into consideration."

The motion usas adopted.
MR. SPEAKER: Now, we take up clatuse by elsuse discussion. Since there are no amendments to clauses 2 and 3,1 will put them to the vote of the House.

MR. SPEAKER. The question 1s:
"That clauses 2 and 3 stand part of the Bill."
The motion vas allopted.
Clauser 2 and 3 were added to the Bil.
Clause 4 (Amepolment of section 9)
MR. SPEAKER: N'Jw, we take up clause 4 There are four Government amendments.

## Amendments* made:

Page 7, lines 35 and 36, omit
"or for the purposes of making or earning any income from any source in India". (89).

Page 8, after line 13, insert-
"Provided that nothing contained in this clause shall apply in relation to bo much of the imoome by way of roytulty as consists of lump sum
contideration for the transfer out side India of, or the amparting of information culside india in raspect of, any data, documentation, drawing or specufication relating to any patent, invention, model, design, secret formula or process or trade mark or similar property, if such income is payable in pursuance of an agreement made before the list day of April, 1976 and the agreement is appreved by the Central Government.

Explanation 1 For the purposes of the foregoing proviso, an agreement made on or after the lst day of April, 1978 shall be deemed to have been made before that aute if the agreement is made in accordance with proposals approved by the Central Uovernment before that date; so, however, that, where the recipient of the income by way of royalty is a foreign company, the agreement shail not be deemed to have been made before that date unless, before the expiry of the time allowed under sub-section (1) or sub section (2) of section 139 (whether fixed originally or on exlension) for furnishing the return of income for the assessment year commencing on the 1st day of April, 1977, or the assessment year in respect of which such income first becomes chargeable to tax under this Act, whichever assessment year is later, the company exercise an option by furnishing a declaration in writing to the Income-tax Officer (such option being final for that assessment year and for every subsoquent assessment year) that the agreement may be regaided as an agreement made before the 1st day of April, 1976." (90).

Pagle 8, line 14, for "Explanation"; substitutbe "Expianation 2.". (91)

Page 9. line 23, for "ossembly or",
Substutute "assembly, mining or". (92).
(Shri C Subramaxiam).

[^1]MR. SPFEAKPR: The quantion in
"Thut clause is, as amended, stand part of the Bill"

The motion wos athopted.
Clause 4, as amended, was added to the Bra

Clamse 5 (Amenment of Section 10)
MR. SPTAKERR: Now, clause 5. There is a motion for sumpension of Rule 80(i).

SHRI C. SUBRAMMNIAM: I beg to move:
'That this House do sugpena clause (i) of rule 80 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to Government amendment No. 93 to the Finance Bill, 1976 and that this amendment may be allowed to be moved." (109)

MR. SPEAKER: The question is:
"That this House do suspend clause (i) of rule 80 of the Rules of Procedure and Conduct of Business in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to Government amendment No. 93 to the Finance Bill, 1976 and that this amendment may be allowed to be moved." (109)

The motion was adopted

## Amendment made:

Page 10, after line 29, insert-
( (c) in clause (17), for the words "any Committee thereot;", the words, brackets and figures "any Committee thereof or any allowance received by a member of
 the Members of Parliamom (Adti-
 be subatituted': (98)
(Shri C. Subramadiana)
MR. SPEAKEMA: The quention ta:
"That clause 5, at amended, stand part of the Bin."

The motion wis adopted.
Clause 5, as arrended, was adided to the Bill.

MR. SPEAKMR: There are no amendments to Clauses 6 and 7. I put them to the vote of the Fibuse together.

> The question is:
"That clauses 6 and 7 stand part of the Bill."

The motion was adjpted.
Clauses 6 and 7 were added to the Bill.

MR. SPEAKER: Regarding clause 8, there is one emendment in the names of Mr. Somnath Chatterjee and Mr. Dinen Bhattacharya, They are not here. There is no amendment to Clause 9. I rut clauses 3 and 9 together

The question is:
"That clauses 8 and 9 stand part of the Bill."

The motion was adopted.
Clauses 8 and $y$ uere added to the Bill.

Clanse 10 (Inssrtion of new sectuons 44C and 44D)

[^2]MR EPRAKER: Now Clause 10. shiri C. subramaniam. I move mendments Nos, 94, 95, 83 and 97.
I beg to move*:
Page 10, lines 6 and 7, for "reterred to in sub-section (2) of section 22 ", substitute "referred to in this section or in sub-section (2) of section 32." (94)
Page 19, line 13, for "deduction", substitute "deductions". (95)
Page 20, for line 36, substitute-
"gross amount of such royalty or tees as reduced by so much of the gross amount of such royalty as consists of lump sum consideration for the transfer outside India of, or the imparting of m formation outside India in respect of, any data. documentation. drawing or speciflation relating to any patent, invention, medel, design. secret formula or process or trade mark or sımilar property;". (96)
Page 21, after line 11, insert-
"(d) royalty received from an Indian soncern in pursuance of an agreement made by a forelgn company with the Indian concern after the 31st day of March, 1976 shall $b_{e}$ deement to have been recelved in pursuance of an agreement made before the 1st day of April, 1976 if such agreement is deemed, for the purposes of the proviso to clause (vi) of sub-section (1) of section 9 , to have been made before the 1st day of April, 1976;". (97)

MR. SPEAKER: The question is:
Page 19, lines 6 and ', for "referred to in sub-section (2) of section 32", substitute "referred to in this section or in sub-section (2) of section 32". (94)

Page 19. line 13, for "deduction'. substitute "deductions". (95)

Page 20, for line 36, substitute-
"gross amount of such royalty or fees as reduced by $s 0$ much of the gross amount of such royalty as consists of lump sum consideration for the transfer outside India of, or the imparting of information outside India in respect of, any data, documentation, drawing or specifcation relating to any patent, invention, model, design, secret formula or process or trade mark or similar property,". (98)

Page 21, after line 11, insert-
"(d) royalty received from an Indian concern in pursuance of an agreement made by a foreign company with the Indian concern after the 31st day of March, 1976 shall be deemed to have been received in pursuance of an agreement made before the 1st day of April, 1976 if such agreement is deemed. for the purposes of the proviso to clause (vi) of sub-section (1) of section 9, to have been made before the last day of April, 1976" (97)

The motion was adopted
MR SPEAKER: The question is
"That clause 10 , as amended, stand part of tie Bill."

The motion was adopted.
Clause 10, as amended, was auded to the Buli:

MR SPEAKER. There are no amendments in regard $t_{0}$ clauses 11 to 16 I put them together. The question is:
"That clauses 11 to 16 stand part of the Bill."

The motion was arinpted.
Clauses 11 to 16 were added to the Bill.

Clause 17 (Amendment of section 80G).
"Moved with the recommendation of the President.
[Shri © Subramapium!
MR GRPAKER: KHow elouge 17. There are goverameat ammadmenta, There is also a motion far auspension of rule 80 (1).

Stiri C. subramaniam: I beg to move:
"That this House do suspend clause (i) of rule so of the Fules of Proctadure and Condret of Bugineas in Lok Sebhe in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its applieation to Government amendment No. 98 to the itnance Bill, 1978 and that this amendment ramy allowed to be moved." (110)

MR. SPEAKER: The question is:
"That this House do surpend clause (i) of rule 80 of the Rules of Procedure and Conduct of Eusiness in Lok Sabha in so far as it requires that an amendment shall be within the scope of the Bill and relevant to the subject matter of the clause to which it relates, in its application to Government amendment No. 98 to the Finance Bill, 1978 and that this amendment may be allowed to be moved." (110)

The motion was adopted.
MR. SPEAKER: Now the Minister. SHRI C. SUBRAMANIAM: I beg to move ${ }^{\text {: }}$

Page 22, for lines 26 to 33, substi-tube-
(a) for sub-saction (1), the following sub-section shall be mubutituted with effect from the 1st day of April, 1977, namely:-
"(1) In computing the total income of an assessee, there shan be deducted, in accordance with and subjeot to the grovisions of this mection,-
(t) in a case whine the atgregate of the surrat mpeaified in
 suma apoentied fa map-aleyo (vis) of olicure (a) therest ma ampunt equar 'to the whole of much sum plus fifty per ceste of the bem lance of such aesragato; and
(ii) in any, other case, an amount aqual to fifty per cent. of the magreagate of tite sams specified in sub-section (2).";
(b) in clause (a) of sub-sec. tion (2), with eitect from the lat day of Apry, 1577,-
(t) in sub-chause (v), for the words "Eor any charitable purpose;", the words "for any chavitable purpowe other than the purpose of promoting family planning; or" shall be substituted;
(ii) after sub-clause (v), the following sub-clauses shall be inserted, nomely -
"(vi) 3ny authority referred to in clause (20A) of section 10; or
(vil) the Covernraent to ony such local authority, institution or association as may be approved in this behali by the Central Government, to be utilised for the purpose of promoting famaly planning., "'.' (98)

Page 22. line 34, for "(b)", substitute "(c)" (99)
Page 22, for line 38, substifute-
'and figures "sub-clauses (iv), (v), (vi) and (vii)" shall be'. 100)

Page 23, line 1, for "(c)", substitute "(d)". (101)
mar. speaker. The quention is:
Page 22, for lines 25 to 38, sub-stitute-

[^3]gubatifuted with efiect from the 1才) dily of Aprif, 1877, namely:-
"(1) In computing the total in . come of an axsessee, there shall be deducted, in accordance with mat suthject to the provisions of this mection,
(i) In a case where the aygregste of the sums specified in sub-section (2) inciudes any sum specifted in sub.clause (vii) of clause (a) thereof, an amount equal to the whole of such sum plus fifty per cent. of the balance of such aggregate; arad
(ii) in any other case, an mount equal to fifty per cent. of the aggregate of the sums specified in sub-section (2).";
(b) in slause (a) of sub-section (2), with effect from the 1 st day of April, 1977,-
(i) in sub-clause (v), for the words "for any charitable purpose;", the words "for any charitable purpose other than the purpose of promoting family planning; of" shall be suts. tituted;
(ii) after sub-clause (v), the following sub-clauses shall be inserted, namely:-
"(vi) any authority referred to in clause (20A) of section 10; or
(vii) the Government or to any such local authority, institution or association as may be approved in this behalf by the Central Government, to be utilised for the purpose of promotiog family planning;";' (98)
Page 22, line 34, for "(b)", substitute "(c)". (99)

Page 22, for line 39, subratitute-
sand flqures "sub clauses (iv). (v), (vi) wind (vii)" shan be'. (100)

Page 23, line 1, for "(c)", substitute "(d)". (101)
MR. SPEAKIFR: The question is:
Page 22, for lines 26 to 33, substi-tute-
'(a) for sub-section (1), the following sub-section shall be substituted with effect from the lot day of April, 1977, namely:-
"(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section,-
(i) in a case where the aggregate of the sums specified in subsection (2) includes any sum specified in sub-clause (vii) of clause (a) thereof, an amount equal to the whole of such sum plus fifty per cent of the balance of such aggregate; and
(ii) in any other case, an amount equal to fifty per cent of the aggregate of the sums specified in suib-section (2).";
(b) in clause (a) of sub-section (2). with effect from the 1st day of April, 1077,-
(i) in sub-clause (v), for the words "for any charitable purpose;" the words "for any charitable purpose other than the purpose of promoting family planning; or" shall be substituted;
(ii) after sub-clause (v). the following sub-clauses shatl be inserted, namely:-
"(vi) any authority reterred to in clause (20.A) of section 10 . or
(vii) the Government or to any such local authority, institution or association as may be approved in this behalf by the Central Government, so be utilised for the purpose of promoting family planning;"; (98)

Page 22, line 34 for "(b)", substrtute "(c)". (99)

3hoved with the recomumpacation of the President.

## [Mr. 祭penzer]

Page 28, for line 38 , mubstitute'and Agupme "sub-clituses (iv),
(v), (vi) and (vil)" ahall be' (d00)

Paye 2s, line 1, for "ic)", substitute " (d)". (101)

Tha motion was adopted.
Mr. SPEAKFR: The question is:
"That clause 17, as amended, sthand part of the Bill."

The motion was adopted.
Clause 17, as amended, wes added to the Bill.
Cruase 18 (Amendment of section 80M).

MR. SPRAKERP: Now, there is a government amendment for clause 28.

## Amendment* made:

Page 23, for lnes 26 t 29 , substi-tute-
"specified in items 2 and 3, item 4 (excluding alloy, nalleable and S. G. iron castings), items 7 to 15 (both inclusive), ttems 17 and 18, item 23 (excluding refractories) and items $24,26,27$ and 29 in the list in the Ninth Schedule". (102)
(SHRI C Subramaniam)
MR SPRAKER: The question 18
"That clause 18 , as amended, stand part of the Bill."

The motion was alopted
Clause 18, as amended, was adied to the Bill.

MR. SPEAKER. There is no amendment to clause 19 The question is:
*That clause 18 gtand par* of the Bnl"

The motion uras adopted.
Clause 18 was added to the Bill. Clamse 20 (Insertion of new secthoms 125A and 115B).

 Amendmiant" madn:

Puge ih, the y, yom "LsA Where", mibetiaute Milia, (1) Nub. ject to the provistom of wabrewo tion (2), whervi. (109)

Page 25, after line 9 , mutertm
"(2) Nothing cootained in mbsection (1) shall apply in relation to any tacoute by why of royalty received by a toreign comptany from an Indian concern in pursuance of an atrement. made by it with the Indian concern after the 310t day of March, 1978 if such agreement is deemed, for the purposes of the groriso to clause (vi) of sub-section (1) of section 9, to have been made before the 1st day of April, 1976; and the provisions of the annual Finance Act for calculating. charging, deducting or computing income-tax shall apply in relation to such income as if such income had been reccived in pursuance of an agreement made before the 1st day of April, 1978 ". (104)
(Shri C. Subramaniam)
MR SPEAKER. The question is:
"That clause 20, as amended, stand part of the Bill."

The motion was adopted.
Clause 20 was added to the Bill.
MR. SPEAKER. There are no amendments to clauses 21 to 24 . I put them to the vote of the House. The question is:
"That clauses 21 to 24 atand part of the Bill."

> The motion was adopted.

Clauses 21 to 24 were adied to the Bin.
Clause 25 (Amendment of Nituth schedule).

WMoved with the recommendation of the Prealdent.

## Amonndmant* made:

Prye 28, for lines 31 to 33, substi-tute-

Amendment of Ninth Schedule.
25. In the Ninth Schedule to the Income-tax Act,-
(d) tor Item 4, the following 3tem shall be substituted, name-2y:-
"4. Steel castings and forgings and alloy, malleable and $S$. G. iran castings.';
(b) after item 24 and belore the Ixpianation, the following items shall be inserted, namely:-'. (105)
(Shri C. Subramaniam)
MR. PPEAKER: The question is-
"That clause 25, as amended,
stand part of the Bill."
The motyon uas adopted.
Clause 25, us amended, was added to the Bill.

Clause 26 was added to the Bill.
Clause 27 (Amendment of Act 27 of 1857)

SHRI DINEN BHATTACHARYA: 1 beg to move:*

Page 33, line 25,-
for "l" substitute "\$"
Page 33, line 23,-
for "12" substitute "2" (3)
Page 33, line 32,for "2" subatitute " 3 "
Page 33, line 36,-
for "21" substitute "5" (5)
Page 34,-
Omit lines 4 to 6 (6)
Page 34,-
Omit lines 24 to 26 (7)
SHRI RAMAVATAR SHASTRI: I beg to move*:

Page 33, line 25,-
for "六" substatute "1" (28)
Page 33, line 288, for "11" substitute "2t" (29)
Page 33, Inae 32,-
for " 2 " substitute "3
Page 38, line 36,-
for "21" substitute "6" (31)
Page 88, line 28, -
for "Ris. 2,500 plus $1 \frac{1}{2}$ per cent" substrtute "Ris. 5,000 plug 3 per cent." (53)
Page 83, line 32,-
for "Rs. 10,000 plu. 2 per cent." substitute-
"Rs. 20,500 plus 1 per cent." (54)

Page 33, line 36,--
for "Rs. 20,000 plus $2 k$ yer cent." substitute "Rs. 40,000 plus

5
per cent." (55)
Page 34, line 3,--
for "Rs 1,00,000 subsatute "Rs.
$50,000^{\prime \prime}$ (56)
Page 34, line :1,-
for " 12 per cent" subsiztute
"3 per cent." (57)
Page 34, line 14,-
for "Rs. 7,500 plus 2 per cent." substattcte "Rs. 15,000 plus 4
per cent." (58)
Page 34, line 18,
for "Rs 17.500 plus $2 \frac{1}{2}$ per cent." substıtutem
"Rs. 35,900 ylus 5 per cent." (59)

Page 34, lin- 23,--
for "Rs $1,00,000$ ", substitute "Rs. $50,000^{\prime \prime}$ (60)
SHRI C SUBRAMANTAM: I beg to move*.
Page 32, in line 20, for "shall", substitute "may, ot ihe option of the assessee,". (106)

श्री रोमाजतार चास्तो (पटना) भ्रध्यक्ष जी, पेज 33 औंर 34 में जहां वैल्य टँच्स की बात कही गई है, वहां हमारे कई मंशोधन हैं। सरनार जों भभी उन पर कर लगाने की कोशिश कर रही है, वहु बत्रुत ही कम है क्योंक उनके पाम पैसा सेकार पठा हुओ है। अ्रगर सरकार को यह उम्मीद हो कि वे नोग भपनी विशाल धनराशि को विसी काल्जाने या fिमी उद्योग मे लग्रयेंगे, तब तो ठीष है लेकिन हमारा यह ख्रयाल है कि ये बडे बन्धे घनर्यात है, उनके पाम ज्यादा धन छोठने की आवर्यक्तना नही है क्योंकि ये उस धन को द्वसरी तरह के कामों मे लमार्ये जिसमे देश की तरक्री नही होगी। बे इपे

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वपसे

 ज्याषा के खयाइए कर समाने चाहिए साक उने पस पैखा बैकार न काता रे, लिसका
 ती़रें के घन्दो मे सताये । 巨डीलिये मै फल्ये समोषन के गफले से यद चाहता हूं कि जहा इस वात की कर्मा है कि पार्ता सार्द प्पप्ये तक पराल परलेन्द हैसस भाप सगाना चहते है, उसको ख्रा परसेष्ट से बहा कर एक परसेस्ट कर दिया जाये ताकि
 चजाने से आाये ।

फिर चन्होंने लिहा है कि कहा 5 लाब से ज्यादा पोर 10 लाख छागें तक है वहाग, इन्होंने चैक्स लवाने की कारिश्र की है 2500 रुया मौर उस $\begin{gathered}\text { मलाबा रेड पतिमत }\end{gathered}$ के हिसाब से। मेरा क्रतूरोष्य वह है कि 2,500 खपये को 5,000 रुपये कर fिथा जाये पौर डेड प्रतिभात को बढा कर तीन प्रतिमात कर दिया आये ताकि जिनः पास 5 लाब से बस लाब्ब रुपये तक को सम्वनति है, उनसे हम ज्यादा टैक्स ले सके प्रोर उदोग-ब्षन्धो पीर विकास के कामो मे लगा सके, जिससे देश की तरक्षी हो।

उसी तरह से जहा इन्होने दस लाल से पन्चह लाबल सम्निति रा रपपरें घोर दो प्रतितात कर नातरे को को द्रिण को वहा हमारा कहता है कि यह बोस करे कार अ्रतिमत यानी दुगुना होना चाहियें। खहा इन्होने पन्द्रह लाब पर बीस हारार मौर काई परसेंट लगाने की बात कही हैं बहा हमारा कहना वह्ह है कि हलको चलीस हजार शार पाँ परतेंट कर दिया जाये।
 ह। इसा क्यमे हलनिये कहा है तानि हम उनसे विल से सकँ।

## 


 eeed In $1,00,000 ;{ }^{\prime \prime}$

 प्षास्त हैार कर दिया आता की़िये।
 मे घापने कहा है :
"(ii) the wralth-tax suymble shall, in no case, exceed 5 per cunt of the amount by which the net wealth exceeds Rs. 1,00,000."
 की सीमा लगाने की घहल्त नही हैं। घती तरह से लापंज 24,75 सीर 26 मे भी इसी तरह की बात कही गई हैं इपको की हस काह्वे हैं fक हैा दिवा आये ।

मे मब सान्यत्ति कर से सम्बंन्मित मेरे
 महादय एनको स्वीकार कर लेमे। बिलने पास फालत्रू पार बेकार घन परा हैभा है, सम्पति पड़ी हुई हैं उनसे ज्पादा से ज्यावा पैस्ता ले कर हमकों उस वैसे का उस्याबक कायों मे, उद्योग घघो का बताने मे लगाना चहिये। जब कि हमारे पाम वैसे की कमी है, दूनरो पर टैस्स ला कर हम पंसा लेना बाहते है
 पास उपादा पेसा जभा है, वह वे कार पवा हुमा है, सर्नस्ति जमा है, उन पर च्वादा हैक्स न लगाना उधित माबून नहीं पहता है उन पर धधिक से प्रधिक कर लगाना चाईिते घॉर छोटों को छूट वेनी कािसें । हन छोटो के fिलसिके हल बाद मे बात करेगें।

SHEI N. K, P. SALVR: sir, is view of the assurance of the Bramet Minister that he will examine the positlon afreinh of an the propowate in respect of outstanaing bitis, I do not nove the ammariminntion
 mile to wecept any of the mandroents moved by Shui Ram Avtar Shastui.
 meat Xom 2 to 7 moved by Shri Dinen Fhatacharyta to the vote of the Eause.

Amendmente Nos, 2 to 7 were put and negatived.
MR. EPEAKTER: Then. I put amendment, How, 28 to 31 and 53 to 60 moved By Shri Rim Avtar Shastri to the vote of the House.

Amendments Nos. 28 to 31 and 53 to 60 were put and negatived.

M突 SPEAKER: Now, I put the Covernment amendment No. 106 to the vinte of the House.

The question is:
Page 32, in line 26, for "shall", substitute "may, at the option of the assessee,".

The motion was adopted.
MR. SPEAKER: The question is: "That Clause 27, as amended. stand part of the Bill."

The motion was adopted.
Clause 27, as amended, was added to the Bill.
Clauses 28 to 31 were added to the Bitl. Clause 32 (Ausciliary duties of Customs)
Amendment made:
Page 38,-
after line 7, insert-
'Provided that on and from the date on which the Customs Tarift Act, 1975 ( 51 of 1875) comes into force, this sub-section shall have effect subject to the modification that for the words "First Schedule to the Tarift Act", the words and Agures "First Schedule to the Customs Tarifit Act, 1875" (51 of 1975); shall be substituted. (88).
(Fhat C. Subramaniam;

MR, SPEAKER: The quention is:
"That clause 32, as amended, stand part of the Bill."

The motion was adopted.
Clause 32, as amended, was added to the Bill.
Clauses 83 to 43 were added to the Bill.
First schedule
SHRI DINEN BHATTACHARYYA:
I beg to move*:
Page 55, line 30,-
for " 8,000 " substitute " 10,000 "
(8)

Page 55, line 32,-
for " 8,000 " substitute " 10,300 " (9)
Page 55, line 33,for "8,000" substitute "10,000" (10)
Page 56, line 13,-
for "60" substitute "65". (11)
DR. RANEN SIEN: I beg to move":
3age 45, line 15.-
for "Rs. 8.000" substitute
Rs. $12.000^{\prime \prime}$ (61)
Page 45, line 16,
for "17 per cent" substitute wa-
per cent." (62)
Page 45, line 17,-
for "Rs. 8,000" substitute "Rs.
12,000" (63)
Page 45, line 18,-
for "Rs. 8,000 substituie "Ks
12,000" (64)
Page 45, line 19,-
for "Fis. 1,190 plus 20 per cent.' substitute-
"Rs. 390 plus 9 per cent." (65)
Page 45, line 22,for "Rs. 2.190 plus 30 per cent
stubstitute-
"Rs. 1,180 plus 20 per cent." (86)
Page 45, line 31,-
for " 60 per cent." substitute • 65
per cent." (67)
Page 45, line 34,-
for "70 per cent," substitute " 75
per cent." (68)

## [Dr. Ramen Sen]

Page 46, line 13.for "Rs, 8000" substitute "Rs. $12,000^{\prime \prime}$ (69)
Page 46, line 14.-
for "20 per cent." substitute "s per cent." (70)
Page 46, line 16.-
for "Rs. 8,000" substitute "Rs.
12,000" (71)
Page 46, line 17,-
for "R's. 1,400 plus 30 per cent"
substitute-
"Rs. 300 plus 10 per cent."
SHRI DINEN BHATTACHARYYA: The exemption limit has been fixed at Rs. 8,000/-. My amendment is that, in place of Rs. 8,000/- it should be Fis. $10,000 / \ldots$. This is because the Government, has amended the categorisation of workers so far as wages are concerned. Previously, a man drawing up to Rs. 500 was being treated as a workman but now this has been raised to Rs. 1,000/-. So, in that context, this limit of Rs, 8,000 has no meaning; it must be Rs. $10,000 /$. . Actually, what is the value of Rs. $10.000 /-$ nowadays? When I came to the I ck Sabha for the first time (at that time Mr. Salve was not there) the limit was Ris. 3,500/-. But, today, even if 1 get Rs. 8,000 the value does not come to Rs, 3.500 . So I plead with the Minister to kindly consider this and raise the limit from Rs. 8,000/= Rs. $10,000 /-$ so that the poorer sirata of uorkers and employees may he reHeved to some extent.

The other amendments are only consequential.

DR. RANEN SEN: My amenament is that, instead of Rs. 8,000 ' as the exemption limit, it should be Re. 12,000/-. There has been amendment of the Industrial Disputes Act by which the definition of a workman has been changed to apply to people who are drawing up to Rs. 750/- per monthwhich comes to above Rs. 8,000/-. So,
these workexs wall be involved in thil scale of income-tax Secondily, there hay recently been a chanse in the Employees State Insurance Scheme. An amending Bill was pasked here by which even workers getting Rs. 1,000/ per month have been inciuded in the Employees State Insurance Act.
By an amendment, very recently, it has been done. I plead that, instead of Fis. 8,000 , it should be Rs, 12,000 , because of these two amending Acts that have been passed by this House-one, very recently.

In the scheme of rates of income tax. I find that people in the hugher slabs have got more concessions than the people in the slab above Rs. 8,000 . This is not proper keeping in view the sense of natural justice. Therefore, we had made some calculations, and I have moved the amendments accordingly.

SHRI C. SUBRAMANIAM: I am sorry I am unable to accept these amendments As a matter of fact, these were mentioned during the general debate, and I have answered why it is not possible at this stage. Perhaps, in the next Budget, these may be taken into consideration.

MR SPEAKER. I shall now put Amendments Nos. 8, 9, 10 and 11 , moved by Shri Dinen Bhattacharyya, to the vote of the House.

Amendments Nos. 8 to 11 uere put and negatived

MR. SPEAKER I shall now put Amendments Nos. 61 to 72, moved by Dr. Ranen Sen, to the vote of the House.

Amendments Nos. 61 to 72 were put and negatived.
MR. SPEAKER: The question is: "That the First Schedule stand part of the Bill."

The motion was adopted.
The First Schedule was added to the Bill.
The Second and Third Schedulet were added to the Bitl.

## Touren sempemble <br> sami mbine miatincianiyya:

I beg to move":
Page 73, tine 31,- ${ }^{\text {. }}$
for "twenty-Ave" subutitute "ten" (12)

Page 73, line 34,-
for "Thirty" substitute "Fitteen" (13)

Page 74, une 17,-
for "Three" substitute "Two" (14)
Page 74, line 21,-
for "Three" substitute "One"
SHRI RAMAVATAR SHASTRI:
beg to move*:
Page 73, line 31,-
for "Truenty-five" sabstitute "Fif-
teen" (36)
Page 73, line 34,-
for "Thirty" substitute "Twenty" (37)

Page 74, line 21,-
for "Three" substitute "one and a half" (39)
SHRI DINEN BHATTACHARYYA:
My amendments are very simple. Amendments Nos, 12 and 13 are on page 73. Here in the Bill it is men. tioned "Uncoated and coated printing and writing paper (other than poster paper) - Twenty-five per cent od valorem" and for the next one, it is thirty per cent ad valorem. In the place of "twenty-five" and "thirty" I have suggested "ten" and "afteen" respectively because it is the common people who are using these papers and paper board; therefore, my Amendments Nos. 12 and 13 are for reducing the ad valorem duty to "ten" and "fitteen" per cent.

My Amendment No. 14 is on page 74, line 17. Here in the Bull it in mentioned:
"Cotton tahrien mendium 咠 that is to say, fabrics in which the aver. age count of yarn' it 17s or mote buit is lest than 200-Three per curit ad valorem"

My amendment is that, instead of three per cent, it mult be two per cent. It will give some relief to the consanmerg $_{\mathrm{g}}$ who are mostly poor, who belong to low and middle income groupe.

My Amendment No. 15 is on page 74, line 21. In the Bill it is mentioned:
"Cotion fabrics, coarse-that is to say, fabrics in which the average count of yarn is less than 178 Three per cent ad valorem"

Here my amendment is that, instead of three per cent, it should be one per cent, because, this coarse cloth is used by the common people.

So, some concession must be given in this case and instead of three percent, the excise duty should be made two per cent. Annther amendment that I have moved is of the same nature. In line 21, I have moved that instead of there per cent, the excise duty should be changed to two per cent. This is because the rate of duty that has been proposed in the Bill will go to increase the burden on the common people. I have suggested this to reduce that burden. These ate very important matters and the Government always professes that they will look after the condition of the poor and the poverty-striken people, but here the way the excise duty is proposed to be levied, it is seen that in the case of the affluent section of people, the charge mould be less in proportion to that charged from the poor and the common people. If the Government is true to their profession, they must see the Justification in my amendments and accept these.

[^5]शी रामावतार शास्त्री : श्रध्यंक्ष महोदय, मेरे पहले दो संशोधत तो कानज से संबंध रखने वाले हैं। मंत्री जी ने कठा कि कागज पर से कर ग्रौर कम वह नहीं करना चाहते हैं । झ्राप जानते हैं कि कागज हैमारे देश में गरीब से गरीब जनता इस्तेमाल में लाती है, वह शह्र की हो या देहात की हो। इस बात को ध्यान में रख कर भी भ्रगर सरकार उन पर ज्यादा टैक्स लगाती है तो यह में समझता हूं उचित नहीं है, क्रनुचित है । इस के उपयोग को देखते हु丁 ग्रौर ज्यादा से ज्यादा जनता जो ईस का इस्सेमाल करती है इस बात को ध्यान में रखते हुए उन्हें इसे ग्रौर कम करना चाहिए। इसीलिए मैंने यह दिया है कि 25 प्रतिशत ऐडवेलोरम की बात जो कही गई है उस को 15 प्रतिशत किया जाए ग्रौर जहां 30 प्रतिशत की बात कहीं है उस को 20 प्रतिशत किया जाय ताकि श्र्म लोगों को कुछ राहत मिल सके । ग्राम लोगों की बात तो हम सर्भी वहुत करते हैं। लेकिन टैक्स लगाने की बात ग्राती है तो उन पर लगा देते हैं ।

दूसरे संशोधन कपड़े के मंबंव में हैं। कउड़ा हर ग्रादमी इस्तेमाल करता है ग्रीर उस में गरींब ज्यादा हैं । कपड़े पर ज्यादा टैक्स लगा देंगे तो जाहिर बात है कि गरीबों को ज्यादा दाम देना पड़ेगा श्रौर गरीबों की हालत क्या है ? वे लोग जो पदयात्ना में गए होंगें या जो पदयात्ना से पहले ग्रौर बाद में भी गांवों में जाते रहते हैं उन को मालूम है कि कितने ही लोगों को कपड़े मिलटे है नहीं हैं। जाड़ों में भी उन के बदन पर कपड़े नहीं होते, गर्मी में तो कपड़े होने का सवाल ही नहीं। तो जहां 3 परसेंट की ज्ञात कही गई है वहां उसे एक परसेंट कम कीजिए, 2 परसेंट कर दीजिए ग्रौर जहां काटन फैब्रक्स के ऊपर 3 परसेंट की बात कही है, बहां उस को डेढ़ परसेंट कर दीfजए। यही मेरे संशोधनों का ग्राशय है, कागज पर ग्रैर कपड़े पर टैक्स कम किया जये तोकि ग्राम

जनता इस कर भार से मुत्ता रह सक, उस को कुछ सह्लियत मिले, रनुत्त मिले।

SHRI C. SUBR'AMANIAM: I am sorry. I am unable to accept these amendments. As a matter of fact, we have considered the question of paper and we grave some concession about which notification has already been issued. Even with regard to the processed fabrics produced by powerlooms, we wanted to give some concessions and that has also been done by notification. I am sorry. I am unable to accept any of these amendments.

MR. SPEAKER: I will now put amendments Nos. 12 fo 15 moved by Shri Dinen Bhattacharyya to vote.
'Amendments Nos. 12 to 15 were put and negatived.

MR. SPEAKER: I will now put the amendments of Shri R'amavatar Shastri to vote.
'Amendments Nos. 36,37 and 39 were puí and negatived.

MR. SPEAKER: The question is:
"That the Fourth Schedule stand part of the Bill.".

The motion was adopted.
The Fourth Schedule was added to the Bill.

The Fifth Schedule was added to the Bill.

## Sixth Schedule

SHRI DINEN BHATTACHARYYA: I beg to move*:

Page 77, line 13,-
for "Twenty" substitute "Ten" (16)
Page 77, lines 14 and 15,-
for "rupees three and seventyfive" substitute "rupee one and seventy-five" (17)

[^6]

Paqe 77, line 29,-
for "Twenty" substitute "Ten" (15)

Page 77, Iine 31,-
for "seven" substitute "three" (20)
Page 78, line 2,-
for "thirty" substitute "fifieen" (21)

Page 78, line 8 ,-
for "Twenty" substttute "Ten" (22)

Page 78, line 22,-
for "thirty" substitute 'afteen" (23)

Fage 78, line 27 -
for "Twenty" substitute "ten" (24).

Page 78, line 31,-
for "geven" substit"te "'hree" (25)
Page 79, line 3.-
for "Sixty" substitute "Thiriy" (26)

Page 79, ine 5.-
for "seven" substitute "three" (27)

SHRI RAMAVATAR SHASTRI: I beg to move*:

Page 77, line 13,-
for "Twenty" substitute "Tweive" (40)

Page 77, lines 15 and 16,-
For "three and seventy-five paise" mubetitute "two" (41)

Page 77, lines 20 and 21,-
for "three and seventy-five paise"
substitute "two" (42)
Page 77, line 29,-
for "Twenty" substitute-
"Tweive" (43)
Page 77, lines 31 and 32,-
for "seven and fifty paise" substitute "four" (44)

Page 78, line 2,-
for "thirty" substitute "twenty" (45)

Page 78, line 6,-
for "Twenty" substitute "Tweive" (46)

Page 78, line 22,-
for "thirty" substitute "twenty" (47)

Page 78, line 27,-
for "Twenty" substitute "Twelve" (48)

Page 78, lines 31 and 32,for "seven and fifty patse"
substıtute-
"four" (49)
Page 79, line 3,-
for "Sixty" substitute "Forty" (50)
Page 79, lines 5 and 6.for "seven and fifty passe"
substitute-
"four" (51)


for "IWwanty per ceant, ad evalorem or rupees three and serveaty-ave palse per litre of the streayth of London proof epirit, whichever is higher."
substitute-
"NFil.". ${ }^{2}$ (82)
DR. RANEN STEN. I bog to move":
Page 77, lines 13 to 16,-
for "Iwenty per cent. ad valorem or rupees three and seventy-five paise"
substitute-
"One per cent ad valorem or thir-ty-five paise" (73)

Page 77, lines 20 and 21,-
for "Rupees three and seventyflve parse"
aubstatute "Thirty-seven passe" (74)
Page 77, lunes 29 to 32,-
for "Twenty per cent ad valorem or rupees seven and fifty paise"
substitute "One per cent ad valorem or thirty-five paise" (75)

Page 78, line 2,-
for "Rupees thurty" substitute
"Rupees two" (76)
Page 78, line 6,-
for "Twenty" substatute "two" (77)
Page 78, line 17,-
for "Rupee one" substrtute "Five
paise" (78)
Page 78, line 22,-
for "Rupees thirty" suostatute
 "Rupare thana" (7

Patio 78, tine ${ }^{2}$
for "Twenty" substituty "One" (90)

Pacte 78, Lines 81 and 32,-
for "Rupees meven and Hity palde" substitute "Tren palee" (81)

## 18.en him.

GHRI DINEN BHATHYCTARYYA:
I would requeat the Minister to compades that for medical preparations a cerain amount of alcohol is necessary on which he has raised the duty which wall seriously affect the people who come from the middie strata and the lower strata There, I have suggested that at least he must be conssderate enough to reduce the rates and there is nothing much to speak on it. It has to be realised by the Finance Minister that it will ultimately affect the ordinary people of our country and if these rates are reduced, the benefit will go to the common people and considering all these aspects, I think he will kindly accept my amendments, specially in regard to those items where alcohol will be required. Even for homocopathic medicines you will find that he has levred an excise duty which is exorbitant and it must be reduced as suggested by me.

With these words I move my amendments and request the Finance Minister to kindly consider this and accept them

DR RANEN SEN: Regarding the amendments in my name, Nos 73 to 81, I want to make a few points Inmy speech on the Finance Bill I had said that this enhanceiment of Central excise duty on the patent drugs will completely ruin the common people

Let us examine what is the position in regard to the duty on drugg. The cusioms duty on druge covered by GATT like mpicilin, te., has boen.
-Moved with the recommendation of the Preatient.
$x^{2}$ rised from 20 to 60 per cent. At the prevailing rate of 7.5 per cent excise duty the total realisation is Rs. 27 crores. Now, the additional duty, the hon. Minister has said, will yield Rs. 18 crores. So, it comes to Rs. 45 crores. Then, over and above that, there is a customs duty of 75 per cent on synthetic drugs and penultimate raw materials. The average duty is around 60 per cent and the total imports are Rs. 45 crores and on that there is the duty of 65 per cent. That means that it comes to Rs. 29 crores. Then if you add it to the earlier Rs. 45 crores the total comes to Rs. 74 crores. It means that quite a large amount of money is being realised from medicines on different accounts.

Now, the Tovernment of India and the Chemical Fertiliser Ministry go on saying and the Government go on repeating, the Health Ministry goes on repeating, that the prices of drugs should be decreased. Now, firstly, the prices of all the inputs of the drugs are rising.

Alcorol and glycerine are common and very essential ingredients of medicine. Their prices are rising. The taxes are rising, but it is expected by the Government that the common man will get medicines at cheaper rates. This is a utopean idea. This is just to bluff the people that the Government of India is making a claim that the prices of the drugs will be lowered with the efforts of the Government. I say, it is impossible. Government has no control on the inputs and raw materials. Therefore, the prices are rising. 90 per cent of the medicines are patent drugs. Had it been an international patent medicine, I could have understood that.

Then I come to patent and proprietory meảcines having some alcohol content. The prices of all tonics will rise because Waterbury Compound, Metatone and such other tonics which are prescribed by the doctors contain alcohol. So far as the drugs are concerned, these are taken by the rich and the poor as well. When a doctor prescribes it, the poor man's son has
also to use it. If he does not get it because of high price he dies. It is inhuman as the prices of all the tonics will immediately go up.

Secondlly, here it is said-
"Medicinal preparations containing self-generated alcohol which are not capable of being consumed. as ordinary beverages".

Fine distinctions have been made and, therefore, the duties have been increased. It is a well known fact that Mrita Sanjeevni Sudha and Drakhashavs contain alcohol. All these ayurvedic tonics used by the people are prepared by the vaids. Since there $i_{\text {s }}$ alcohol content in them, the prices will go up.

In homoeopathic medicines too, the main ingredient is alcohol. I do not know much of homoeopathy, but this is what I have been told.

By taking a blanket decision, the Government is going to increase the prices of homoeopathic, allopathic, Unani and ayurvedic drugs.

Under it, 90 per cent of the drugs have been covered and only 10 per cent i.e., Vaccines and Sera will be left or exempted. It is inhuman and immoral on the part of the Government to raise the prices of the drugs. These should be fowered.

MR. SPEAKER: The Minister may reply.

SHRI VASANT SATHE (Akola): Before the Minister speaks. I may be allowed to speak, as I have not spoken. I think, it is the third reading.

MR. SPEAKER: It is not the third reading. You may speak later on.

SHRI C. SUBRAMANIAM: We have taken into consideration the various aspects that the hon. members have mentioned. They would find that this is only on 'patent or proprietory medicines'. If it is on the pharmacopocial basis, then it does not come at all. That is what we want to see. On the basis of patent and

75 Emance EILI, 1976
[Shat C. Eubramaniam]
proprietory modicinen, the same medicines which could be obtained at a lower price, because of these brand names thery are able to get higher price. That is why they should be asked to pay high taxes. It is on that basis that it has been put.

As far as the other medicinal preparations (where alcohol contents are there) are concerned, this subject has reference to the taxation done for the States. Because these things should not be used with other ordinry things, and that is why we have increased this tax. There is therefore absolutely no case for accepting these amendments. As far as the poor people are concerned, they are not going to be affected at all by this.
MR. SPEAKER: I will now put amendments Nos. 16 to 27 moved by Shri Dinen Bhattacharyya, to the vote of the House.

Amendments Nos. 16 to 27 were put and negatived.

MR. SPRAKER: I will now put amendments Nos 40 to 51 moved by Shri Ramavatar Shastri to the vote of the House.

Amendments Nos. 40 to 51 were put and negafived.

MR. SPEAKER: There are amendments Nos. 73 to 81 moved by Dr. Ranen Sen and amendment No. 82, moved by Shri Ramavatar Shastri. May I put all of them rogether to vote?

DR. RANEN SEN: Sir, please putt amendment No. 73 separately to vote.

MR. SPEAKMR: All right. I will do so. I will now puit the rest of the amendments to vote. I am now putting amendments Nos. 74 to 81 moved by Dr. Ranen Sen and amendment No. 82 moved by Shri Ramavatar Shastrl to the vote of the Howne.

## Amendmentry Eot 74 to 81 and 82 were prat pand mamatiqed.



Page 7, innes is to 16 ,
for "Twenty per cent dil oulorem or rupées three nad acventy-sive paipe"
aubstitute-
"One par cent ad calorem or thirty-five paise" (78)

The Lok Sabha divided.
Division No. 8$]$ [1818 And.

## AYRS

Bhattacharyya, Shri Dinen
Bhattacharyya, Shri Jegadish
Chandrappan, Shri C. K.
Goswami, Shrimati Bibha Gbosh
Gupta, Shri Indrajit
Pandey, Shri Sarjoo
Roy, Dr. Saradish
Sen, Dr Ranen
Shastri, Shri Ramavatar
Yadav, Shri G. P.
NOES
Achal Singh, Shri
Agrawal, Shri Shrikrishna
Ahırwar, Shri Nathu Fram
Ambesh, Shri
Arvind Netam, Shri
Aziz Imam, Shri
Besra, Shri S. C.
Bhagat, Shri H. K. L.
Bhatia, Shri Raghunandan Lal
Bhuvarahan, Shri G.
Bist, Shri Narendra Singh
Brahmananaji, Slari Swami
Brij Raj Singh-Kotah, Shri
Chandrakar, Shri Chandulal
Chandrika Prasad, Shri
Chaudhary, Bhri Nitiraj Singh
Chaven, Shuthati Prumulabst
Chavan, Bhyi Yestrwantrao
Chilkaltagniah, Bhat 5

Daga, Ehati M. C.
Dalbir Sinch, Shri
Damani, Shri S. R.
Darbara Singh, Shri
Das, Shry Dharnidhar
Daschowdhury, Shri B. K.
Dhamankar, Shri
Dhillon, Dr. G. S.
Dhusia, Shri Anant Prasad
Dinesh Singh, Shri
Dumada, Shri L. K.
Godara, Shri Mani Ram
Ishaque, Shri A. K. M.
Jadeja, Shri D. P. Jaffer Sharief, Shri C. K. Jha, Shri Chiranjib Joshi, Shrimati Subhadra Kailas, Dr.
Kamble, Shri T. D.
Kaul. Shrimati Sheila
Khan, Shri I. H.
Kotoki, Shri Liladhar
Krishnan, Shri G. Y. Laskar, Shri Nihar Mahajan, Shri Vikram Mahajan, Shri Y. S. Majhi, Shri Gajadhar Marak, Shri K. Mehta, Dr. Mahipatray Mirdha, Shri Nathu Ram Mishra, Shri Bibhuti
Mohammad Tahir, Shri
Mohammad Yusuf, Shri
Negi. Shri Pratap Singh
Oraon, Shri Tuna
Pahadia, Shri Jagannath
Painuli, Shri Paripoornanand
Pandey, Shri Krishna Chandrar
Pandey, Shri Sudhakar
Paokai Haokip, Shri
Parthasarathy, Shri P.
Paswan, Shri Ram Bhagat
Patel, Shril Arvind M.
Patel, Shri 2.2

Pradhan, Shri Dhan Shah
Qureshi, Shri Mohd. Shaf
Raghu Ramaiah, Shri K.
Rai, Shri S. K.
Rai, Shrimati Sahodrabai
Raj Bahadur, Shri
Ram Surat Prasad, Shri
Rao, Shri P. Ankineedu Prasada
Rao, Shri Pattabhi Rama
Rathia, Shri Umed Singh
Raut, Shri Bhola
Reddi, Shri P. Antony
Reddy, Shri K. Kodanda Rami
Reddy, Shri M. Ram Gopal
Reddy, Shri P. V.
Rohatgi, Shrimati Sushila
Salve, Shri N. K. P.
Samanta, Shri S. C.
Sanghana, Shri
Sant Bux Singh, Shri
Sarkar, Shri Sakti Kumar
Sathe, Shri Vasant
Satish Chandra, Shri
Satpathy, Shri Devendra
Savant, Shri Shankerrao
Shanlani, Shri Chandra
Shambhu Nath, Shri
Sharma, Shri A. P.
Shastri, Shri Sheopujan
Shukla, Shri Vidya Charan
Sohan Lal. Shri T.
Stephen, Shri C. M.
Subramaniam, Shri C.
Swaran Singh, Shri
Tiwari, Shri Chandra Bhal Mani
Tulsiram, Shri V.
Vekaria, Shri
Vikal, Shri Fäm Chandra
Yadav, Shri Chandrajit
MR SPEAKER: The result of the division is:

Ayes: 10; Noes: 102
The motion was negatived.
businessmen and monopolists to help the country to lift its economy. He said that they are on trial and the ball is in their court and the country wants to see whether they want to play the game. Sir, on what basis he is putting on this optimistic look? It is about two months since the budget proposals were put forward and I would have expected him to tell $u_{\mathrm{S}}$ whether whatever developments have taken place during these two months between the presentation of the budget proposals and the consideration of the Finance Bill justify the kind of optimism which he has placed in the private sector. Already the newspapers and the econo.. mic journals are discussing the socalled mystery of the whole-sale price index showing a 2 to 3 per cent rise. Even since 30 th April the index of manufactured commoditie ${ }_{S}$ has shown an increase of 3 per cent. This budget was hailed in the beginning by many people as though it is going to have de-flationary effect instead of inflationary effect because it is for the first time that there is big reduction in taxes-both direct and indirect-but what do we find! In spite of the fact that there has been a bumper crop of foodgrains and we have built up a substantial buffer-stock, in spite of the fact that procurement, according to the Government, is going very well, in spite of the fact that there has been almost a bumper crop of oilseeds, why is it that the wholesale price index has begun to rise again? It may be argued that it is just a small and temporary shift. But in our minds there are misgivings. This may be the beginning of a new trend if in spite of increased production-both in the private and the public sector-this 2 to 3 per cent rise has come about during this period of two months. It only meansas far as I can understand-that the whole structure of the budget proposals and the philosophy that has guided it has encouraged those people who control marketing operations in this country or who in the past dominated the entire market economy by their metho$\mathrm{d}_{\mathrm{S}}$ of speculation, etc. These people have again become encouraged to step up some of their activities which are
not being dealt with now as they were at the beginning of the Emergency. Already the price of vanaspati is going up. Already the price of oil has gone up. Sir, huge stocks worth several lakhs of rupees were unearthed the other day in Gujarat. Already there are reports in the Press that smuggled goods which disappeared have begun to re-appear again in the country. And there can be no explanation of this except that this class is being pampered by the Government because they think that only by tampering it, they will stimulate further investment and encourage them to produce more. These people have never agreed. They don't believe in this. They believe in their profits, nothing else. They have never accepted this phifosophy. They have always been trying to have an artificially low production so that they can keep the price high. Already during these two months, many private sector units have been closed down and again they are restricting production and they are keeping down the employment as well as utilisation of their capacity and at the same time have mounted a new drive and pressure on the Government for further concessions. During these two months, everyone of those important Chambers of Commerce and Organisations-cf the industrialists, from FICCI to the Indian Chamber of Commerce-have held conferences in the last few days and is that the response he expected it to be? Do they tell the Government 'Yes, now because of all these big concessions, you have given us, now for some time we should not go on pestering you with more demands, but we are going to put our shoulder to the wheel and see that full production and employment are mounted up'? That is not at all what they are doing. They have tasted blood and therefore, they are out now for more blood and they, are demanding that more concessions must be given to them. There must be more relaxation of controls, there must be less restrictions on credit and they must be given so many more advantages and in the meantime they are seeing to it that the units which are under their control are not
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## [Shri Indrajit Gupta]

allowed to function properly so that a kind of blackmall is imposed on the Government.

About Welth Tax, 1 think it is a scandalous matter. The way the Wealth Tax has been reduced, there is no justification for it. Even if there is some justification, it can be argued by some people that by giving some tacilities to manufacturers industrialists they may be encouraged to produce more. But to those who are holders of enormous amounts of wealth and assets and so on why they have given such huge concessions in wealth tax? We do not know where the resources are going to come from. We do welcome very much the big increase in plan outlay. That is a move in the correct direction. But as I said in my speech made earlier, if you order a nice suit of cloth, where is the cloth with which you can make that suit? Where are the resources are going to come from to finance this huge plan outlay if on the one hand you reduce wealth tax so steeply and on the other you also reduce other taxes and duties so much on the private sector and the big kusiness sector? Also he has not impored very many new excise duties on the common man Where are the resources going to rome from? And in the end we will find that it will be impossible to fulal these plan targets and once again we will have to think of postponing the finalisation of the Fifth Plan once again prices may begin to raise and burdens will come in the common man and therefore we feel that this whole utrategy, the whole phil. losophy behind this thing is ill.conceived and it will not consolidate further the gaing that we have achieved under the Emergency, but rather will undermine them, and I am afraid that this is all being done under the austained and concerted pressure which has been exerted for months together on this Government by the big business houtes and the Chambers and Commerce, FTCCI and such other bodien,

Therefore, I am sorry to say that despite one or two poaitive thing in this Finance Bill which we have alrready menttoned, as a whole, we can not accept this becauge this is a very dangerous strategy. Therefore, our party will be compelied to record its vote againgt this Bill.

SHRI VASANT SATETE (Akola): Sir. the main point that $I$ would like to make is that while we are having this marginal economy the effective market is being done by the threecrore people and every time when there is a little surplus we become panicky and every time when there is a little shortage, we also become panicky. This is the present position of our economy. Your budget is aimed at giving a boost to production by concessions. $I$ kish you godspeed and all luck and hope that the industry will respond and will achieve your production target. But what I am eager to know is now we are going to create greater purchising power and consumer goods for the remaining 57-crore of our population. For theprogramme spelt out in the budget for the growth of agro industries, a paltry sum of Rs. 12 crores has been provided, which is not enough to achievethe objective. If reduction in wealth tax is going to enable you to get this wealth ploughed back to the rural areas for industrial growth, I can understand. I do not know what you have in your mind.

You have suggested this new scheme of investment allowance replacing the original development rebate, which was discontinued.

MR. SPEAKER: At this stage, you are going to back to the clauses. The House has already passed them.

SHRI VASANT SATHE: What I am suggesting is an administrative matter. You have only to extend the schedule. You have included exportnoriented industries. One industry which I have in mind is the fron ore export from cap which is ewnt per cons emeport-oriented. It is not even exparinomiented; is is
completely export. I do mat understand why this has not been included. When you want 60 per cent more export earnings to meet the requirements of Marmagoa port, would you please consider including it?

SHRI C. SUBRAMANIAM: I have listened caretully to Shri Indrajit Gupta's speech. There are very many points in it which are well taken. We are not unaware of the lurking dangers also. I want to assure him that we would be ever-watchful particular. ly on the price front and we shall try to see that again this monster of inflation does not raise its head. We will take the necessary measures and we will continuously review it. As far as the private sector is concerned, no doubt his point of view is to a certain extent justified, particularly taking into account the demands made by FICCI even after the budget concesslons were given. But I suppose it has become a habit and therefore, however much we may give, they would ask for a little more. I hope it is only a formality of asking for more and taking advantage of all the concessions that have been given, I hope and trust they would respond to the situation. If they do not it is not as if we have no remedy at all.

About the other point rnade by Mr. Sathe about the mining industry, invest. ment allowance is for future investments. I think mining is now completely reserved for the public sector and therefore, there is no question of giving investment allowance to the private sector for investment in the mining industry.

MR. SPEAKER: The question is: "That the Bill, as amended, be passed."

The Lok Sabha divided:
Divielon No. 6]
[13.36 hrs.
AYES
Acrawal, Whri Shrikrishne
Ahirwar, Ehai Nathu Zam

Ambesh, Shrl
Arvind Netam, Shri
Aziz Imam, Shri
Barman, Shri R. N.
Bhagat, Shri H. K. L.
Bhatia, Shri Raghunandan Lal
Bhuvarahan, Shri G.
Bist, Shri Narendra Singh
Brahmanandji, Shri Swami
Chandrakar, Shri Chandulal
Chandrika Prasad, Shri
Chaudhari, Shri Amarsinh
Chaudhary, Shri Nitiraj Singh.
Chavan, Shrimati Premalabai
Chavan, Shri Yeshwantrao
Chikkalingaiah, Shri K.
Daga, Shri M. C.
Dalbir Singh, Shri
Damani, Shri S. R.
Darbara Singh, Shri
Das, Shri Dharnidhar
Daschowdhury, Shri B. K.
Dhamankar, Shrı
Dhillon, Dr. G. S.
Dhusia, Shri Anant Prasad.
Dinesh Singh, Shri
Dumada, Shri L. K.
Hari Sungh, Shri
Ishaque, Shri A. K. M.
Jadeja, Shri D. P.
Jaffer Sharief, Shri C. K.
Jha, Shri Chiranjib
Joshi, Shrimati Subhadra
Kailas, Dr.
Kaul, Shrimati Sheila
Khan, Shri I. H.
Kotoki, Shri Liladhar
Krishnan, Shri G. Y.
Laskar, Shri Nthar

Mahajan, Shri Vlkram
Mahajan, Shri Y. s.
Majhi, Shri Gajachar

- "andal, Shri Jagdish Narain

Shri Yamuna Prasad
Mandal,
Mehta, Dr. Mam
Mirdha. Shri Nathu fom
Mishra, Shri Bibhuti
MOhammad Tahir, Shri
Mohammad Yusuf, Shri
Negi, Shri Pratap Singh
Oraon, Shri Tuna
Pahadia, Shri Jagannath
Painuli, Shri Paripoornanand
Pandey, Shri Krishna Chandra
Pandey, Shri Sudhakar
Paokal Haokip, Shri
Parthasarathy, Shri P.
Paswan, Shri Rem Bhagat
Patel, Shri R. R.
Pradhan, Shri Dhan Shah
Qureshi, Shri Mohd. Shafi
'Raghu Ramaiah, Shri K.
Rai, Shri S. K.
Rai. Shrimati Sahodrabai
Raj Bahadur, Shri
Rajdeo Singh, Shri
Ram Surat Prasad, Shri
Ram Swarup. Shri
Rao, Shri P. Ankineedu Prasada
Rao, Shri Pattabhi Rama
Rathia, Shri Umed Singh
Reddi, Shri P. Antony
Reddy, Shri K. Kodanda Ramal
Reddy, Shri P. $\mathbf{7}$.

Smive, Sher IV. X. P.

Sanyllana, Shri
Sant Bux Singh, Shyl
Sathe, Shri Vasant
Satish Chandra, Shri
Satpathy, Shri Devendra
Shailani, Shri Chandra
Sharma, Shri A. P.
Sharma, Shri Nawal Kishore
Shastri, Sbri Sha"opujan
Shivnath Singh, sLuri
Shukla, Shri Vidya Charan
Sohan Lal, Shri T.
Stephen, Shri C. M.
Subramaniam, Shri C.
Swaran Singh, Shri
Tiwari, Shri Chandra Bhal Mant
Tula Ram, Shri
Tulsiram. Shri V.
Unnikrishnan, Shri K. P.
Vikal, Shri Ram Chandra
Yadav, Shri Chandrajit
NOES
Banerjee, Shri S. M.
Bhattacharyya, Shri Dinen
Bhattacharyya, Shri Jawdish
Bhattacharyya, Shri's. P.
Chandrappan, Shri C. K.
Garcha, Shri Devinder Singh
Gowwami, Shrimati Bibha Ghonh
Gupta, Shri Indrajat
Joarder, Shri Dinesh
Pandey, Shry Sarjoo
Ram Doo Singh, Shri
teddy, shri B. N.
Ban, Dr. 害anten
Shastri, Shri tizamavatar
MR. APEAKER: The reduit* of the division la:

Ayes: 99; Noes; 14.
The motion was adopted.
MR. SPEAKER: We now adjourn to meet again at 14.45 hours. $18,40 \mathrm{hrs}$

The Lole Sebha adjourned for Lunch till Forty-five Minutes past Fourteen of the Clock.

The Lok Sabha re-assembled, after Lunch at Forty-eight Minutes past Forteen of the Clock.
[Ma. DEPUTY-SpEAKER in the Chair]
COAL MINES (NATIONALISATION) AMENDMENT BILL

MR. DEPUTY SPEAKER: We take up the Coal Mines (Nationalisation) Amendment Bill.

THE MINISTER OF ENERGY (SIIRI K. C. PANT): I beg to move:
"That the Bill further to amend the Coal Mines (Nationalisation) Act, 1973, be taken into consideration."

Sir as the House knows, the coal mines in the country were nationalized in two phases. Firstly, the coking coal mines were nationalized in 1971 after taking over their management in the first place; and later, the management of non-coking coal mines was taken over; and that too, was tollowed by the nationalization of non-coking coal mines. And the intention behind these stepe was that coal mines should be owned and managed by the public sector, except that the State Govern. ments could also run the coal raines through their corporationg. The Central Government could get up its con-
porations for managing the coal mines; and the private sector steel planits could also own their coal mines. And It was this broad provision or sei of provisions under which the coal mines industry has been functioning in the last few years. Sir, before the coking and non-coking mines were nationalized, all the available records werescrutinized, to determine the number of coal mines.

According to the records which were avallable with the State Government as well as with the Central Government, in all 925, mines were nationalised, that is, 214 coking coal mines and 711 non-coking coal mines. Subsequently, a number of cases came to light mainly in Bihar in which there were private individuals holding leases of coal mines, and these individuals started operating these mines and extracting coal without proper authorisation. And ultimately we found that in Bihar alone about 450 lease holders were identified. We did not know if this was the total number.

I had a discussion with the Government of Bihar. I tried to ascertain how many cases of private leases escaped notice at the time of nationalisation because this is a problem which I have inherited. I was not aware of the facts at that time. I tried to check the records and history of nationalisation as to how many cases were left out. I found that there were mines with private parties which escaped being identifed when the Central Govemment took over mines at the tume of nationalisation. I also found that there were leases granted, by exzamindars or rajahs. ex-rajahs before the commencement of the Mines and Mineral Regulation and Development Act 1957, of which full records were not available in the records of the State Government. So, naturally, the details not being available with the State Government, these also got left out. Then there were idle or dormant leases covering closed or aban-

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[^0]:    It has been the normal feature tnat the hon. Finance Minister and the Finance Ministry become the target of attack of all the political parties and also the common people whenever the agricultural production or the industrial production receives a set back. This year it $1 s$ heartening that both the agricuitural production and the industrial production have gone up beyond expectations. The days of scarcity have been replaced bv the days of plenty. The fertiliser protuction this year has gone up so high that there seems to be no buyer; Rs. 100 crofes worth of fertilisers are lying stagnant. Many crores worth of handioom cloth, mill cloth are going abegging. The steel groduction has achieved unprecedeatad

[^1]:    Moved with the recommapalution of the President.

[^2]:    -Moved with the recamraendation of the President.

[^3]:    (a) tor aub-seetion (l), the
    

[^4]:    Whoved with the recommenciation of the President.

[^5]:    Moved with the recommendation of the President.

[^6]:    *Movial with the recommendation of the President

[^7]:    ${ }^{4}$ The following Members also recorded their votes for AYES: - Sarvashri Shankerrao Bavant and Tarkechwar Pandey.

