

[श्री कमल मिश्र मधुकर]

प्रश्नी हाल में वियतनाम में जो अमरीका की कार्यवाही बढ़ी है उसकी आलोचना की है, और हम के चलते हुए वियतनाम में और भी सकट बढ़े है, उम संदर्भ में आप का ब्यान हुआ है। उधर-चाउ-एन-लाई और श्री निकमन के ब्यान हुए हैं। इन तमाम बयानों के मदभ में ही इस ब्यान को क्यों न समझा जाय जिसके जरिये पाकिस्तान को यह बल मिले कि समिट कानफरेस में पाकिस्तान का पलडा भारी कर दिया जाय जिसमें पाकिस्तान को कुछ अधिक एड मिल सके, और उसके जरिए पाकिस्तान और हिन्दुस्तान की बातचीत में बाधाये उपस्थित हो जाये और बातचीत सफल न हो सके। क्या ऐसी योजना है उन देशों की, इसकी जानकारी आप को है? और अगर यह जानकारी आप को है तो उम सम्बन्ध में आप न वीन सी कार्यवाही की है, या करने जा रहे है?

SHRI SWARAN SINGH. We should give enough credit to the capacity of Pakistan to understand the situation that they face and it will not be quite correct to think that Pakistan would be blind to their own interests under instigation from others. Instigation may be there, but the person who is instigated also has a certain approach and a certain attitude and it will not be correct for us to underestimate the capacity of Pakistan to understand what is in their best interests.

13.04 hrs.

FINANCE BILL,—1972 Contd

MR. SPEAKER: Now we take up the resumption of the debate on the Finance Bill.

Shri Ram Sekhar Prasad Singh. He will continue after lunch. Now we adjourn for lunch and reassemble at 2 p.m.

13.05 hrs.

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

The Lok Sabha re-assembled after lunch at four minutes past Fourteen of the Clock.

[MR DEPUTY SPEAKER in the Chair]

FINANCE BILL, 1972—Contd.

MR. DEPUTY-SPEAKER: Shri Ram Sekhar Prasad Singh.

श्री रामशेखर प्रसाद सिंह (छपरा) : उपाध्यक्ष महोदय, मैं इस वित्त विधेयक का समर्थन करता हूँ। साथ ही साथ वित्त मंत्री महोदय की धन्यवाद देता हूँ कि पिछले मास जो स तपूर्ण स्थिति थी, जिस में हमारी आर्थिक स्थिति खराब हो चली थी, उसके रद्दने हुए भी हम मान जो कार्यक्रम बनाया गया है उसमें विकास के काम और समाज-कल्याण के काम में दिलचस्पी दिखाई गई है। आशा है कि इस दिलचस्पी के साथ-साथ विकास के काम में और जोर लगाया जायेगा तो समाज में जो डिम्पैरिटी है, विषमता है वह समाप्त होगी।

इस अमर से लाभ उठाकर मैं आका ध्यान हम और खीचना चाहता हूँ कि पिछले युद्ध काल में दश के नौजवानों ने उत्साह में अपनी बलि चढ़ा कर देश की रक्षा की और उनके मान मर्यादा को बढ़ाया। इन नौजवानों में तीन प्रकार के लोग थे। एक तो वह जिन्होंने प्राणों की आहुति दी, जो बलिदान हो गये, दूसरे ऐसे व्यक्ति जो अंग भंग होने के बाद समाज में वापस आये और तीसरे वह व्यक्ति जिन को लडाई के बाद हटा दिया गया है। ऐसे व्यक्तियों के लिए जो व्यवस्था सरकार ने की थी वह पूरी नहीं हो पाई है। जैसे-जैसे दिन बीतते जा रहे है, उनके रिहैबिलिटेशन के विषय में कोई कार्यवाही नहीं हो पाई है। जब हम लोग अपने क्षेत्रों में जाते हैं तो देखते हैं कि जो लोग लड़े और मारे गये या जो लोग अपने शरीर छिन्न भिन्न करा कर, अंग भंग करा कर वापस लौटे हैं उन लोगों की सहायता के लिए जो कार्य सम्पन्न करने की सरकार की योजना थी, वह ठीक से सम्पन्न नहीं हो पा रही है। मैं वित्त

मंत्रों का ध्यान दिलाऊंगा इस ओर सरकार को दृष्टि कर के सचेष्ट करें ताकि देश की मर्यादा और प्रतिष्ठा रखने के लिए काम करने वाले व्यक्तियों में उन्साह पैदा हों।

आज देश के सामने कुछ महीनों से इस सदन में और इस सदन के बाहर भी लैंड सीलिंग, जोत की सीमा के सीमा निर्धारण, के विषय में बहुत तेजी से चर्चा चल रही है। धागा है कि इस समस्या का समाधान शीघ्र ही हो जाएगा। पिछले दिनों इस सदन में अपने वचन व्यक्त करते हुए दो माननीय सदस्यों ने, यद्यपि वे दोनों एक ही दल के हैं, विशेष विरोधी विचार व्यक्त किये। एक तो हमारे पूज्य मित्र श्री के० एन० तिवारी थे और दूसरे प्रो० वी० के० आर०वी० राव। दोनों के ही विचार अपनी अपनी एक्टिविटी पर थे लेकिन दोनों ही व्यक्ति एक केन्द्र बिन्दु, एक प्वाइंट पर सहमत थे कि जोत की सीमा निर्धारित करने के बाद, जो जमीन निकलेगी वह इनकी नहीं होगी कि समाज में जो लोग बेकार हैं, जिनके पास कोई काम नहीं है, उन सभी को काम मिल सके। लेकिन चू कि सब को काम नहीं मिल सकेगा इस लिए यह कार्य खत्म नहीं किया जा सकता। जितने लोगों को भी काम मिल सके, और जमीन का जितना भी लाभ मिल सके उनना ही देश के लिए फायदेमन्द होगा। अतः यह काम शीघ्र से शीघ्र प्रारम्भ होना चाहिये, इसमें तब्दीली नहीं होनी चाहिए। हाँ, एक बात जरूर है कि इस काम को कार्य रूप में परिष्कृत करने के लिए, ठीक से यह काम हो, इसके लिए आपको एफिफिएंट ऐडमिनिस्ट्रेटिव मशीनरी की आवश्यकता है, सुयोग्य अधिकारियों की जरूरत होगी। जमींदारी छत्सूशन के बाद मैं अपने प्रदेश में देखता हूँ कि अभी तक किस जगह कौन अधिकार किस जमींदार के आधी को मिलना चाहिए आज तक निश्चित नहीं हो पाया है। इस लिए जब आप जोत की सीमा का निर्धारण कर रहे हैं तो उसके साथ साथ इस की भी व्यवस्था कर दीजिये कि जो जमीन बचेगी उसका बंटवारा किस प्रकार के होगा, क्योंकि अगर उसका

बंटवारा ठीक से नहीं होगा तो समाज में भ्रष्टाचार घायेगा, प्रशासन में भ्रष्टाचार घायेगा। अगर इसी तरह से काम चलता रहा तो जिनको जमीन मिलनी चाहिए उनको नहीं मिल पायेगी और जिनको नहीं मिलनी चाहिए उनको मिलेगी और इस तरह से हम एक क्रान्ति की ओर बढ़ेंगे।

इसी प्रकार शहरी सम्पत्ति के बारे में भी है। आपने शहरी सम्पत्ति की सीमा का निर्धारण किया लेकिन यदि आप के अधिकारी सुयोग्य और अच्छे नहीं होंगे तो वे सम्पत्ति की कीमत लगाते समय ठीक ठीक कीमत नहीं लगा पायेंगे। ज्यादा दाम वाली संपत्ति की कीमत कम लगाई जायेगी और कम दाम वाली संपत्ति की कीमत ज्यादा लगाई जायेगी और सीलिंग ऐक्ट का अन्दर उनको ले लिया जायेगा। इस प्रकार से इन सब कामों को करने के लिए आपको बहुत योग्यता और सचेष्टता से काम करना होगा, तभी इस ऐक्ट का अच्छा उपयोग हो पायेगा और समाज के लोगों के हित में काम होगा।

मैं सीलिंग के सम्बन्ध में ज्यादा तो नहीं कहूंगा, लेकिन इतका अवश्य कहना चाहता हूँ कि इसमें जो एग्जेंशन का इलाज है कि किस प्रकार की जमीन को सीलिंग से बरी रखा जाय, यह बड़ा घातक है। इसमें कोई औचित्य नहीं है। इसलिए किसी प्रकार का एग्जेंशन नहीं होना चाहिये। मैं यह भी चाहता हूँ कि जो बड़े बड़े लोगों के फार्म और टी गार्डन्स हैं, रबर प्लंटेशन्स हैं, जो राष्ट्र के लिए अच्छी चीजें हैं, जिनसे हमको फारेन एक्सचेंज मिलता है, उन का राष्ट्रीयकरण करना चाहिये। आखिर यह काम करते कौन लोग हैं? कोई गरीब लोग तो करते नहीं। मेरे प्रदेश से, उड़ीसा से और दूसरी जगहों से सजदूर लोग जाकर वहाँ पर टी गार्डन्स में काम करते हैं। उनको थोड़ा सा पैसा मिलता है। उसका ज्यादा से ज्यादा लाभ कैपिटलिस्ट लोग, पूँजीपति लोग इस्तेमाल करते हैं। आपको इन सब चीजों का राष्ट्रीयकरण करना चाहिए। तभी आप उसमें व्यस्त विष-

[श्री रामशेखर प्रसाद सिंह]

मता को दूर कर सकेंगे, अन्यथा आप एक तरफ से कुछ छोटे लोगों की सम्पत्ति को लगे जो छोटे धन वाले हैं और बड़े धन वालों का धन और बढ़ाते जायेंगे। इससे स्थिति अच्छी नहीं हो सकेगी। हमारा देश गांव का देश है। ज्यादातर लोग यहाँ गाँवों में रहते हैं। 80-85 प्रतिशत लोग गाँवों में रहते हैं। अगर आप गाँवों की आर्थिक स्थिति को मजबूत नहीं करेंगे तो देश की आर्थिक स्थिति मजबूत नहीं हो सकेगी। गाँवों की आर्थिक स्थिति दुर्लभ होने के बाद ही देश की आर्थिक स्थिति दुर्लभ हो सकती है। आज देखा जाता है कि गांव के लोगों और शहर के लोगों के रहन सहन में, गति-रिवाजों में, खान पान में बहुत ज्यादा विषमता है। यही कारण है कि लोग देहातों से शहरों की तरफ भाग रहे हैं। आप देखें तो आप को पता चलेगा कि गाँवों में जो लोग रहते हैं उनमें से बीस पच्चीस प्रतिशत ऐसे लोग होते हैं जिनके पास रहने के लिए भूकान या घर तक नहीं है। यह स्थिति बीस-पच्चीस वर्षों आजाद होने के बाद आज भी विद्यमान है। आज भी देश में ऐसे स्थान हैं जहाँ के लोगों को वहाँ पर एक-एक दो-दो मील दूर जाकर पीने का पानी लाना पड़ता है जबकि शहरों में ऐसे-ऐसे परिवार हैं जहाँ कि दो व्यक्तियों के पास पांच-पांच नल है, पांच-पांच लैट्रिन और बाथरूम हैं। इसी तरह से आप पढ़ाई की बात को लें। अस्पतालों की खर्चा में करना नहीं चाहता। कई दिनों से उसकी खर्चा होती चली आ रही है। लेकिन मैं आपको अपने प्रदेश की राजधानी की बात बताता हूँ। पटना में बहुत बड़ा अस्पताल है। उस अस्पताल में आपको नारकीय परिस्थितियाँ देखने को मिलेंगी। हजारों मरीजों को वहाँ पर जमीन पर सोना पड़ता है। जब तक आप देहात के लोगों को यह नहीं समझाये कि वे भारत के उसी प्रकार के नागरिक हैं, जिस प्रकार के दिल्ली के लोग नागरिक हैं, तब तक समाज में जो यह विषमता फैलती आ रही है इसको दूर नहीं किया जा सकेगा। इसको दूर करने के

लिए सत्रिय कदम उठाये जाने चाहियें।

पिछले दो चुनावों में लोगों ने प्रधान मंत्री श्रीमती इंदिरा गांधी का साथ दिया। उन्होंने गरीबी दूर करो, का नारा लगाया है। गरीबी के माने क्या है? गरीबी ऐसी चल सम्पत्ति नहीं है जिसको उठा कर यहाँ से कहीं दूसरी जगह भेज दिया जाए तो वह दूर हो जाएगी। गरीबी एक ही तरह दूर हो सकती है। जो आम जल्दतर की चीजें हैं, खाने पीने की चीजें हैं, कपड़ा लत्ता है, दवा दारू है, बच्चों की पढ़ाई है, इन सभी चीजों की व्यवस्था हो जाए, तभी कुछ तबदीली आ सकती है। देश की जो पैदावार होती है इसका उपभोग करने का हक देहात की जनता को भी उसी तरह से हो जिन शहर से शहर के रहने वाले लोग करते हैं और यह चीज उनकी पहुँच के अन्दर हो तो सचमुच में गरीबी दूर हो जाएगी। इसी आशा को लगा कर लोगों ने प्रधान मंत्री श्रीमती इंदिरा गांधी के हाथ मजबूत किए हैं। एक तो स्टेप आप अभी लेने जा रहे हैं और वह सीज़िंग का है। आपने अपना पैर आगे बढ़ाया है। लेकिन इसमें भी जितनी उम्मीद की जाती है उतना लाभ नहीं होगा। फिर भी कुछ लोगों को इसका लाभ होगा एक प्रतीक के रूप में ही इसका लाभ होगा। लोगों को विश्वास होगा कि ऐसे रास्ते पर देश चल पड़ा है जिससे देश के उत्पादन में सबको बराबर का हक लेने का अधिकार मिलेगा, उस उत्पादन में उनका भी हिस्सा होगा।

कल इसी सदन में एक कालिग एटेंशन मोशन के जवाब में बताया गया था कि बकमर और कोइलवार के बीच बिहार में सरकार एम्बेकमेंट बनाना चाहती है। नदी के चार मील उत्तर और चार मील दक्षिण के लोगों को उस एम्बेकमेंट की वजह से गंगा के अन्दर रहना होगा। मंत्री महोदय ने जवाब देते हुए बताया था कि इससे उस इलाके में जो लोग रहते हैं वे चार महीने बरसात बाहर रहेंगे। यह बिलकुल ही एक मूढ प्राचीन कल्पना है। कोई भी व्यक्ति

अपना घरबार छोड़कर बाहर जा नहीं सकता है। इस माईटिफिक एज में हमारा देश इस हद तक आगे नहीं बढ़ा है कि उद्योग की तरह खेती के काम को भी दूर रहकर कर सके। अगर कोई किसान पाच मजदूर रखेगा तो खेती के बक्त उनको वहा वह भेजे और रोज खेती का काम कराए और पाच मील दूर आकर वे रहे, ऐसी व्यवस्था नहीं चन सकती है और ऐसी व्यवस्था हो सकेगी, यह भी त्रिदत्तास के लायक नहीं है। मंत्री महोदय ने बताया था कि इस तटबन्ध से जो मग के दोनो ओर बनाया जायेगा तीन लाख लोगो को फायदा होगा। वितने लाख लोगो के निग यह बरबादी का कारण बनेगा, इसका ज्ञान उनको नहीं है और शायद इस ओर ध्यान भी नहीं दिया गया है। उसी क्षेत्र में मेरा घर पडता है। अगर तीन लाख लोगो को फायदा होगा तो कम से कम तीन लाख लोगो को नुकसान भी होगा। यह उसी प्रकार की योजना हुई जिस तरह में कोई कहे कि देश की आबादी बड रही है और इस आबादी को घटाने के लिए और कुछ नहीं किया जा सकता तो तीन लाख लोगो को कत्ल कर दिया जाए, उनको मौत के घाट उतार दिया जाए। यह एक मैड प्रोजेक्ट है। कोसी का तटबन्ध भी बना है। वहा भी इसी प्रकार की व्यवस्था की गई है। कोई आदमी उस इलाके में रहना पसन्द नहीं करता है और सभी लोग तटबन्ध के बाहर रहते है। इसकी वजह से उनका वह भी काम खत्म हो चला है। इसी प्रकार से पिछले साल बिहार में बाढ़ आई और बड़ी भयंकर बाढ़ आई जिससे बहुत भारी नुकसान हुआ। हजारों गांव बह गए और मकान नष्ट हो गए। सरकार ने मदद तो की लेकिन आज तक जिन लोगो के मकान बरबाद या नष्ट हुए उनमें से ज्यादातर के मकान नहीं बन पाए। जो भी काम आप हाथ में लें उसे शीघ्रताशीघ्र करने की आपको कोशिश करनी चाहिये।

बिहार तीन भागों में बंटा हुआ है। उत्तर बिहार का हिस्सा पूर्वी उत्तर प्रदेश से जुड़ा

लगता है। वह बहुत पिछड़ा हुआ है उत्तर प्रदेश में। अन्त तक जो यह बँट है यहाँ पर खेती के अलावा दूसरा कोई उद्योग घटा नहीं है। यह बहुत पिछड़ा हुआ इलाका है। उसके लिए डिवेलेपमेंट आथोरिटी या कोई दूसरी ऐसी सम्या बनाई जाए जो तमाम ऐसे इलाको का उत्थान कर सके। उत्तर बिहार और पूर्वी उत्तर प्रदेश और उधर बंगाल और उपाध्यक्ष महोदय आपके प्रदेश का जो उत्तर पूर्वी हिस्सा है, जो बरबाद है इस प्रकार की संस्था उनके उत्थान का काम हाथ में ले और अगर ऐसा नहीं किया गया और इस प्रकार की संस्था नहीं बनाई गई तो यह जो अन्न पिछड़े है यह देश के अन्य भागो के बराबर नहीं आ सकेगा।

छोटा नागपुर के बारे में भी थोडा सा कहना चाहता हू। बिहार का दूसरा हिस्सा माउथ बिहार है। उसमें कुछ आगे दक्षिण में जाने पर छोटा नागपुर का हिस्सा है। वह पश्चिमी इलाका है। लेकिन वहा मिनरल्स आदि प्रचुर मात्रा में पाए जाते है जैसे अभ्रक है, कोयला है, लोहा है। देश के किसी भी भाग में वहाँ ये अधिक पैदा होते है, उत्पादित होते है। उसका लाभ सारे देश के लोग उठाते है। यह ठीक भी है। यह राष्ट्रीय एकता के लिए आवश्यक भी है। यह नेशनल प्रोजेक्ट है। लेकिन वहा पर जो भी आपके प्रोजेक्ट बन रहे हू, चाहे सरकारी प्रोजेक्ट हो या प्राइवेट प्रोजेक्ट हो अथवा व्यापारिक लोगो के प्रोजेक्ट हो, उन में वहाँ के लोगो को कोई हिस्सा नहीं मिलता है। न तो उनको तिनारत में हिस्सा मिलना है और न एम्प्लायमेंट के मामले में। राष्ट्रीय प्रोजेक्ट में सबका हिस्सा होता है, यह सही है। सब को उनमें हिस्सा मिलना चाहिये। लेकिन उनमें काम करने के लिए क्या स्थानीय लोगो को नहीं लिया जा सकता है, उनमें क्या उन लोगो को जगह नहीं मिल सकती है? जो अधिकारी लोग वहाँ गए हैं उन ने उस इलाके को अपना उपनिवेश बना कर रख लिया है और उपनिवेश बना कर वे काम करना चाहते

[श्री रामशेखर प्रसाद सिंह]

है। अगर वहाँ के लोगों को काम में हिस्सा नहीं दिया गया और यह भावना उन लोगों के दिल में नहीं निकाली गई कि उनकी उपेक्षा हो रही है तो एक विद्रोह की भावना उनमें पैदा होगी जिसको बाद में रोकना मुश्किल हो जाएगा। बेरोजगारी के प्रश्न को हल करने के लिए मैं चाहूँगा कि जो भी प्रोजेक्ट आप वहाँ बनाएँ उसमें वहाँ के स्थानीय लोगों को ही ज्यादा से ज्यादा तादाद में रखें, उनको हाँ उसमें ज्यादा से ज्यादा हिस्सा लेने का मौका दें।

मैं इस बिल का समर्थन करता हूँ। आप योजना को सफल बनाना चाहते हैं तो उससे आस्था रखने वाले लोगों को, कमिटेड लोगों को ही योजना का काम आप सौंपें। लेकिन आज कल क्या होता है? हरिजनों का उत्थान करने के लिए जो लोग नियुक्त किए जाते हैं या अधिकारी बनाए जाते हैं, वे ऐसे लोग होते हैं जो अपना गिलास और लोटा लेकर पानी पीते हैं और किसी हरिजन के हाथ का छुआ हुआ पानी नहीं पीते हैं। ऐसी स्थिति में कैसे आप यह आशा कर सकते हैं कि हरिजनों का कल्याण हो सकेगा। इस वास्ते अगर आप चाहते हैं कि योजना सफल हो तो योजना को सफल बनाने के लिए ऐसे लोग रखे जायें जो कमिटेड हों, जिनका उसमें विश्वास हो और जो प्रेम और आस्था के साथ उस काम को कर सकें।

इन शब्दों के साथ मैं इस बिल का समर्थन करता हूँ और मंत्री महोदय को धन्यवाद देता हूँ कि उन्होंने कल्याण के कार्यों के लिए इसमें उत्साह दिखाया है और आशा करता हूँ कि वह आगे भी उत्साह दिखायेंगे ताकि जो समाज के मन्दर डिमर्पैरिटी है, जो विषमता है, वह शीघ्र समाप्त हो सके।

**SHRI SAMAR GUHA (Contai):** Sir, this year our Independence Day on the 15th August assumes a new significance not only because it is the silver jubilee year of our Independence but also as a new meaning of

independence has been created by the emergence of an independent Bangladesh.

If Gandhiji were alive today, perhaps it would have been the first time for him to observe the Independence Day on the 15th August. I must remind you that on the 15th August, 1947, Gandhiji was at Belgaon, in Calcutta. He not only did not participate, he not only did not attend, 15 August the celebrations, in 1947 but he spent it as a mournful day in prayer and silence, and refused, though repeatedly pressed by Pandit Jawaharlal Nehru and Sardar Vallabhbhai Patel, to send a message on that fateful, national day of our Independence. The Father of the Nation refused to associate himself with that independence. On that day he wrote a prophetic article in the Harijan about the future development in the sub-continent which proved correct, word for word afterwards. As I said, the emergence of Bangla Desh has created a new meaning for our independence and a new dimension and vision of resurrection of the some of the history and heritage of India. I want to quote what Shri Aurobindo wrote on 15th August, 1947. He observed:

“The old communal division into Hindus and Muslims seems now to have hardened into a permanent political division of the country.....

The partition must go. Let us hope that that may come about naturally by an increasing recognition of the necessity not only of peace and concord but of common action, by the practice of common action and the creation of means for that purpose. In this way, unity may finally come about under whatever form—the exact form may have a pragmatic but not a fundamental importance. But by whatever means, in whatever way, the division must go. Unity must and will be achieved, for it is necessary for the greatness of India's future.”

I want to report that the emergence of Bangla Desh has created a new situation and a new future for the whole of the Indian sub continent and for the resurrection of our lost soul.

Our Government has been preparing some programmes for the observance of the silver jubilee of our independence. I want to remind you that during the last 25 years, our people might have enjoyed political free

dom; but it is a fact that the economic freedom of the common masses of our people is still far from being achieved; it is far beyond their reach. It may sound as hyperbolic political propaganda if I say that during the last 25 years the rich communities have grown richer and the poor communities have become poorer. This is not my observation; this has been borne out by facts and I shall give you those facts now.

MR DEPUTY SPEAKER : I have to remind you that you have got limited time.

SHRI SAMAR GUHA : From the distribution of the national income it appears that the people at the bottom, the lowest 20 per cent of the people got 4.3 per cent of our national income in 1951 and they got in 3.2 per cent in 1965. Is it garibi hatao or gribi badao? In the next slab, 20-40 per cent slab, they got 7.7 per cent in 1951 and in 1965, they got only 5.6 per cent. In the 40-60 per cent slab, they got 11.5 per cent in 1951 and in 1965 it has come down to 8.2 per cent. The 60-80 per cent slab got 13.3 per cent in 1951 and 13 per cent in 1965. Thus, for 80 per cent of our people their share of the national income has gone down during the last 25 years. The top echelons, people in 80-100 slab, their income was 60.2 per cent in 1951 and it has increased to 70 per cent in 1965.

The total national income of our country from 1960 to 1969 was Rs. 1.6 lakhs of crores. Again these twenty per cent at the top who constitute the rich community, their share has been Rs. 1.76 lakhs crores. And only .54 lakh crores have gone to 80 per cent of our people—only 17 per cent of our national income has gone only to 60% but 83% to higher echelon of 40% of our people. Sir, these are not my figures. This is a figure calculated from the data given by last four plan documents. This figure is borne in recent statistics that has been brought forth by Mr. Minhas, a Member of the Planning Commission and also the National Council of Applied Economics. That is the Government organisation that have made sample survey. They have also said that 70% of our national income is being enjoyed only by 20% of our people in our country. I say that the rich communities have become richer and the poor communities have become poorer. This is borne by the statis-

tics, facts and data that have been given by the Government through their four Five Year Plans.

I will draw your attention to another point. In 1962 the Planning Commission observed that by 1975-76 all sections of the Indian people will attain the minimum level of consumption of Rs. 20/- per month according to the price index of 1960-61. But now the Fourth Five Year Plan states that the consumption of the lowest 20% slab would be appreciably lower than Rs. 20/- per month at the price index of 1960. Even it will remain so by 1980-81. The consumption of the lowest level of 10% of the people of our country will not be more than Rs. 13.3 at the price index of 1960-61 and that will remain according to our Plan documents upto 1980-81. This is why the objective, guarantee of the minimum level of consumption of all the citizens of India was given up as the objective of the Fourth Five Year Plan.

I will touch employment position. It is most 'stigmatic'. The backlog of 3.3 million unemployment in 1950 will rise to 17.1 million in 1974. It is expected that even during the fifth Five Year Plan period i. e. after 1979 there will be about another 30 million new entrants to the labour force. This means that the Government will have to make an outlay of Rs. 75,000 crores in the next 10 years for creating additional job, guaranteeing employment to 65.6 million job seekers in our country.

To translate into reality is a fantastic problem. This fantastic problem, it is impossible for the Government to resolve. If we really want the economic growth and the social justice, the question of immediacy of social benefits to our common people, particularly of the lower slab of the people has to be ensured. For that reason I request the Government to observe the Silver Jubilee Year celebration not with ostentation, not with grandiosity not with luxurious expenditure on lighting, dinners and lunches but with the plays that the social benefits should be given to our common people so that they can understand that they are here not for political freedom only. The economic freedom means at least something for them; at least the country as a whole is striving for giving them some social benefits.

MR. DEPUTY SPEAKER : This is your conclusion. You are going to spoil the good one. One minute more.

SHRI SAMAR GUHA : I urge upon the Government that it is impossible for them to tackle the problem of *garibi hatao* unless they take certain concrete steps. For that reason, a certain ten-point programme should be adopted, during the 25th year of our independence so as to create an impression in the country that political freedom also means economic freedom for the common people.

1. Subsidised food should be given to all families having less than an income of Rs. 200 per month.

2. Such low income group families should be given facilities for free medical treatment with subsidised prices for medicine. There should be one health centre for each 10,000 people in the rural areas.

3. All homeless families in the rural areas should be guaranteed land and materials for home building during the Silver Jubilee Year of our freedom.

4. All members of the families having monthly income of Rs. 200 should be provided with four pieces of clothing at a subsidised rate every year.

5. A plan should be adopted in the Silver Jubilee Year to impart primary education to all children in our country within three years as enjoined by the directives of the Constitution.

6. Free milk should be provided to all school children upto the age of 12 years.

7. Unemployment allowance should be given to educated job-seekers and 30 per cent of the paid amount should be realised within 10 years after they are being employed.

For that, a national scheme for unemployment taxation may be introduced for implementing the project for giving unemployment allowance to the educated job-seekers.

8. The proposed Land Ceilings Bill should be passed during the Silver Jubilee Year and all measures should be taken for protecting the interest of the share-croppers and

distribution of surplus lands to the landless cultivators offering necessary agricultural assistance to them.

9. An Urban Ceiling Act should be passed during the Silver Jubilee Year and necessary steps should be taken for providing a house to city dwellers without a residential home of their own on the basis of giving house building loans to them to be repaid during the period extending over 30 years.

10. Old age pensions for people having no means of subsistence should be introduced during the Silver Jubilee Year.

Only if this ten-point programme is adopted, the people will feel that political freedom means some economic freedom also for them.

SHRIMATI JYOTSNA CHANDA (Cachar) : Mr. Deputy Speaker, Sir, I rise to support the Finance Bill, but I like to make a few observations regarding my State of Assam and particularly my district of Cachar. The creation of the North-Eastern Region has given to the people of that area, i.e. Meghalaya, Mizoram, Arunachal Pradesh, Manipur and Tripura a new hope for development and self-reliance. But Cachar district being in Assam is having no development worth mentioning and is rather facing difficulties in each and every sphere. The Gauhati University has resolved that from 1973 the medium of instruction will be in the regional language, i.e. Assamese. The students from Cachar will face the difficulty, as Bengali being the official language in Cachar, they have the medium of instruction in Bengali. I feel that the Gauhati University is disregarding the Sastri formula, which was accepted by all the Chief Ministers of the country that 40 students of any linguistic minority can demand and have the medium of instruction in their mother-tongue in schools or colleges. If that is so, the Gauhati University is bound to give opportunities to the linguistic minorities in the same manner. The Gauhati University is totally denying the legitimate claim of Cachar people.

MR. DEPUTY SPEAKER : Is it not proper to mention this in the Assam Assembly ?

SHRIMATI JYOTSNA CHANDA : May be, but higher education is a concurrent subject and Centre is helping in that. If they are not ready to give Bengali in the university level, I think they should give a university to the Cachar people. If this is given, they will cater to the needs of Tripura, which is adjacent to our State.

SHRI P. K. DEO (Kalahandi) : Both of you could be one State.

SHRIMATI JYOTSNA CHANDA : I cannot give you the percentage of Bengali population in Assam as the census report of 1971, which has been published recently, has not given the break-up as community-wise. But I have heard that Rs. 25 lakhs has been granted to the Gauhati University by the Central Education Ministry for publication of books in Bengali.

I draw the attention of the Government to the increase in literacy in the whole of India, which is 5.32 per cent more now as compared to the 1961 census. But the percentage of literacy in Assam has gone down from 29.19 to 28.81 per cent, i.e. a drop of 0.38 per cent. I do not know the reason for Assam lagging behind like this. There is a strong rumour that non-Assamese speaking areas in Assam Valley were not enumerated during the 1971 census and it was done purposely. If that is so, it is not only a sad affair but it may be one of the reasons for the percentage of literacy going down in Assam. I would request the Government to enquire into this by their own machinery.

I congratulate the Government for stopping the subversive activities by the Pakistan agents and infiltrators in collaboration with some of the high-placed persons of our society, particularly in the border of the Cachar district. You will be surprised to know that an Assistant Manager of the tea estate in Adomtilla in my district has been killed on 1.5.72 due to explosion of mines and the manager was seriously injured while they were going in a jeep. This news has been published in a local paper, *Dristipat*, dated 3rd May.

Some dacoities took place very recently in the borders of my district. It is said that Razakars from Bangladesh had entered and

committed the dacoities with arms. I would request the government to be more vigilant along the border and to make a combing operation to find out whether the Razakars have infiltrated into our district or not.

The problem of unemployment is growing day by day. More job opportunities should be created. Cachar district has no other industry except tea, whose condition also is not satisfactory. It cannot absorb the educated people. Non-Assamese speaking people are facing difficulties in getting jobs in Assam though they are born and brought up there. Though Cachar is a tea-growing area, the output of tea is not satisfactory, nor is the quality good. Unless and until the government come forward with assistance to the tea-growers I do not think any fruitful result can be expected. The problem of retrenched labour is very acute in my district. They are thrown out of the job without giving them any alternative employment; nor have they been distributed with any cultivable land for earning their livelihood.

The Regional Engineering College in Cachar which was to be established long ago, has not seen the light of the day, but its so-called college office is functioning in Shillong with a principal and a few lecturers.

I suggest that whatever land is available after the ceiling is imposed should be distributed amongst those labourers and landless people of the locality.

The Regional Engineering College, Cachar, which should have been established long ago, has not seen the light of the day. Its so-called office is functioning in Shillong with a principal and a few lecturers.

I would urge upon the Government to be more serious and expedite the matter so that the said college comes into existence within this Fourth Plan period.

The Silchar Medical College has been started in Silchar but all facilities are not yet given to the students so that they can qualify themselves after two years when they will appear for their final examination.

The multi-purpose Barak project has



[Shrimati Jyotsana Chandra]

not been finalised yet. I would request the Government to expedite this by bringing both the Assam and Manipur Governments to a solution to the problems which have arisen due to this proposed project. If this project comes into existence, it will be able to fulfil the demand of electricity of that area for development and irrigation purposes.

The proposed Paper Mill to be established in Cachar may kindly be speeded up so that the employment opportunities should be given to the unemployed local people.

Before I conclude I like to mention that the prices of the essential commodities are beyond the mean of the middle class people—Government should come forward with ways and means to control the prices, of these commodities such as sugar, cloth, pulses, etc. If they cannot bring down the prices, I think by any means, control should be enforced immediately to bring down the prices of the essential commodities. With this, I would support the Bill.

**MR. DEPUTY-SPEAKER :** Mr. Jyotirmoy Bosu !

**SHRI JOTIRMOY BOSU (Diamond Harbour) :** How much time will you give me, Sir.

**MR. DEPUTY-SPEAKER :** You have got three minutes. But I am quite aware that a person cannot make much in three minutes. I therefore, will give you ten minutes.

**SHRI JOTIRMOY BOSU :** Sir, give me twenty minutes.

Sir, let us see this operation "Garibi Hatao". How is it working? We come to the taxation policies the Central taxes, in crores. When the total revenue in 1950-51 it was Rs. 453.58 crores, the tax revenue was Rs. 397.91 crores, and direct taxes were Rs. 187.60 crores representing 47.1% and indirect taxes were 52.9%

Let us come to 1972-73, when the total revenue is Rs. 5,348.77 crores, tax revenue

is Rs. 4,228.50 crores—direct tax is around Rs. 1,122.37 crores representing 26.5% and indirect taxes by fleecing the people through Central excise, or you can call it sales or purchase taxes, amounts to 73.5%. That shows which way the wind is blowing.

The Central Excise Duty in 1950-51 was Rs. 67.54 crores, it is about 19%. In 1972-73 it has risen to Rs. 2,330 crores representing 55.1%—92 items have been touched. Since 1966-67 till 1971, non-developmental expenditure has amounted to Rs. 9,382.10 crores and non-developmental expenditure in 1950-61 was Rs. 291.6 crores and 1970-71 it has jumped upto Rs. 2,159.5 crores. So, that gives a clear picture about the philosophy and the attitude of the Government.

Then, Sir, we talk about the external debts—about self-reliance. I am talking about United States. In 1950-51 it was Rs. 91.72 crores, in 1971-72 it came to Rs. 3,679.2 crores and in 1972-73 it is Rs. 4,772.14 crores. In one year the increase is more than Rs. 1,000 crores and the national indebtedness has increased to that extent. Sir, this budget is another instrument for carrying coal to New Castle, that is, over and above, the monopolists own plunder, the national income is being redistributed to the monopoly classes and the common man is deprived and denied the basic things and items like Education for which there is a pledge in the Constitution. After these long 20 or years, from what we can see now, I doubt if it will, at all, be done in this Country by this Government.

We have known about tax arrears. Fantastic figures are given by the Auditor General's report. About Customs, the 43rd report of the PAC is very clear. Incomes are going down and the cost of maintaining customs is going up. That has been said and they don't know the magnitude of smuggling in this country. The Finance Secretary has committed this before the PAC. The other day we read in the paper that the Prime Minister had expressed surprise that a very rich family in Delhi pays total tax of Rs.8/-a year. We are shocked to see this hypocrisy as if she had been the Finance Minister, for years, some-

times, she comes out with an outburst to catch the press and to make the people feel that she is really shocked at this. This is nothing but hypocrisy.

Coming to tax evasion, there is one small item. Mr. K. R. Ganesh, the Minister of States in the Ministry of Finance, told the Lok Sabha that investigations started against some Birla firm, consequent upon Mr. Chandrashekhar's charges in Rajya Sabha, 1967-68, had given to the Exchequer an additional tax revenue of Rs. 30.40 crores. It is just a small issue I am raising. They are hand in glove with big monopolists who keep them alive politically and allow them to come to the throne. This is what is happening. One probe into one of the Birla concerns, for one of those items, for a fraction of their empire, has unearthed Rs. 30.40 crores.

The other day, I was reading the overseas edition of *Statesman* dated the 15th April. Of course, in Madhya Pradesh, they have got their very great Birla friends. I would not like to mention names and create confusion in the House. You know better than I do. They have been selling the product of the forest, that is, the *bamboos* to Orient Paper Mills at Shahdol at a value of Rs. 6 per tonne. They have entered into a deal with Birlas. They are buying *bamboo* for the paper mill at a value of Rs. 6 per tonne when the market price is Rs. 200 to Rs. 300 a tonne. So, you understand whom they are serving and whom they want to serve.

The root of all evils, as I can see, is the tax-evaded black money. Now, that tax-evaded black money is mainly responsible for the rising cost of living, for political power in undesirable hands, for smuggling and many other economic offenses which really affect the entire economy of the country.

I have pointed out time and again that the Wanchoo Committee in December, 1970 had clearly recommended for demonetisation, ceiling on cash and jewellery, levy on capital. One particular action of this Government will reveal its class character. Not only they did not accede to that but they tried to bring pressure on the members and tried to persuade the members

that the report is not submitted and made them agree that they will not make any mention of the contents of the interim report in the final report.

So, they will not demonetise. Why? I can tell you that. Since December, 1970 when the Wanchoo Committee had recommended demonetisation, two elections have passed. They brought them with vast majority in power. Who will believe that? Unless there was a mountain of black money in this country, they would not have been able to do the job. Who does not know that during the last two elections, a sackful of money has been thrown everywhere? That is how the candidates belonging to a particular party have been elected. (Interruption) I have got a photostat copy which involves Mrs. Indira Gandhi. I can lay it on the Table of the House. You can bring like that against us. I will tell you how black money helps. Here is a photostat copy--Mr R. P. Goenka one of the biggest tycoons in the country controlling 20 and odd business houses, and the Monopolies Commission has specifically mentioned about them. They have placed an order on the Saraswati Printing Press, Mr. R.P. Goenka, the Managing Director of Duncan Brothers Ltd., 18, Netaji Subhash Road, Calcutta, for printing of posters of Mrs. Gandhi in five languages for election purposes. 20" X 30", in multi-colour printing-8 lakh copies.

If you like I can place it on the Table of the House. Mrs. Indira Gandhi and her party has been taking money from monopolists. It is very difficult to get proof. Here, I have got a photostat copy. If the House has any doubt, they can examine it. I would like to lay it on the Table of the House. [Placed in Library. See No. LT-3159/72 (Interruptions)]

SHRI VIKRAM MAHAJAN (Kanara): Sir, not only he is defaming the party but he is defaming the leader of the party. He has cast an aspersion, Rule 353 says:

"No allegation of a defamatory or incriminatory nature shall be made by a member against any person unless the member has given previous intimation to the Speaker....."

Therefore, these remarks against the Party

[Shri Vikram Mahajan]

and against the leader of the Party should be expunged from the record.

SHRI JYOTIRMOY BOSU : That will not disprove the fact that your Party has taken the money.

SHRI VIKRAM MAHAJAN (Kangra) : There is a procedure prescribed for this... (*Interruptions*)

SHRI JYOTIRMOY BOSU : Then we shall walk out of the House.

SHRI VIKRAM MAHAJAN : These remarks must be expunged, Sir.

SHRI JYOTIRMOY BOSU : We want an inquiry... (*Interruptions*)

MR. DEPUTY-SPEAKER : Order, order. I would expect the members to express themselves with restraint. But if anything comes out in the course of the debate, I feel that the Chair is helpless to do anything. Government is here, and they can repudiate when their turn comes. If we have the practice of expunging everything that comes out in the course of debate... (*Interruptions*) Order please. What Mr. Bosu says is not the end. Government will have its turn when they can repudiate this.

SHRI VIKRAM MAHAJAN : Those remarks should be expunged from the record.

SHRI K. N. TIWARY (Bettiah) : Mr. Bosu says that he has got the photostat copy and all that. He is taking the House and also the Minister by surprise. According to the rule quoted by my hon. friend, if he wanted to mention that in the House, it was proper for him to write to Speaker, take his permission and then quote it here.

SHRI JYOTIRMOY BOSU : I lay it on the Table of the House. Why should they get alarmed ?

THE MINISTER OF FINANCE (SHRI YESHWANTRAO CHAVAN) : This debate was on the Finance Bill. If he really wanted to say something included in the Finance Bill and matters connected with it and if

they had come in the debate, one can understand. But he had planned to produce this here; I do not know whether it is a fabricated thing... (*Interruptions*) Merely putting it on the Table of the House does not make it genuine. Therefore, Sir, I think that the objection raised by the hon. Member seems to be a very correct objection—that he ought to have given intimation to you and to the Government as to what he is producing. Some one outside had published something, may-be without the consent of the Prime Minister. How is this connected with the Finance Bill ? What sort of allegation is he making ? He is making an absolutely irresponsible allegation.

SHRI JYOTIRMOY BOSU : I will stand by what I have said. Your Party has collected black money during the last elections. (*Interruptions*)

MR. DEPUTY-SPEAKER : Order, order. It is undesirable that things should be sprung in this manner so suddenly and charges are made against the hon. members of this House, against the Prime Minister or a Minister or anybody. It is most undesirable. But I am in a difficulty. These things have been said. Government has the right to repudiate it. If I now expunge these things, it would appear as if shelter is being taken under the authority of the Chair. I do not think that it will cast a good reflection. I would prefer Government contradicting it. The Finance Minister has contradicted it. He has said that these things may be a fabrication. That has gone on record. That is more desirable than the Chair expunging and giving an impression that shelter is being sought under the protection of the Chair. I do not think that that is desirable. (*Interruptions*)

SHRI JYOTIRMOY BOSU : What I demand is an inquiry. I want to know whether company donation is prohibited or not. What money is this ? From where these Rs. 5 lakh worth of posters were paid ? We want a clear and categorical answer. Mr. Chavan can ascertain, can find out, from Calcutta. This has come in two Calcutta papers from where I have collected.

SHRI C. M. STEPHEN (Muvattupuzha) : I am rising on a point of order. The right

of every Member to speak in this House is governed by certain rules. Every Member is protected also by certain provisions of the rules. The type of speech that the hon. Member is now making violates two provisions of the rules governing this matter. One is rule 352 (ii) which says :

“A Member while speaking shall not...”

—that is, any type of speech, and not specific allegation only—

“... (ii) make a personal charge against a member.”

SHRI JYOTIRMOY BOSU : This is not a personal charge.

SHRI SHYAMNANDAN MISHRA (Begusarai) : It is a charge against Government and the ruling party.

SHRI C. M. STEPHEN : The Prime Minister is a Member of the House. The hon. Member is making a personal charge against a Member of the House without any previous notice. Nothing is mentioned about that. According to me, that provision has been violated.

The second provision which is relevant is rule 353. My submission is that while freedom of speech is allowed, protection to Members is also allowed. In the name of the Finance Bill, things are being spoken which are not absolutely relevant to the Finance Bill. This is not absolutely relevant at all. He is going away from the Bill, bringing in something and putting it forward in a spurious manner and putting it also on record.

We are seeking your protection in this matter. If the House allows it and acquiesces in its course, there is no harm. But if objections are raised from the different corners of the House, and a prayer is made that we may be given your protection, and we quote also the rule under which we are entitled to have protection, my only submission is that the rule shall not be by-passed and the Member must be called to order. That is the point of order which I am raising, namely that two provisions of

the rules are being violated, and we want your protection.

SHRI P. K. DEO : It is guilty conscience and nothing else.

SHRI H. N. MUKERJEE (Calcutta—North-East) : May I make a submission? You, Sir, have been good enough to point out, to my mind extremely correctly, that while certain allegations have been made, it is good that the Chair is not involved in the matter and that the Government is permitted at the same time, as you have permitted Shri Yeshwantrao Chavan, to contradict it. But the point is that the House has been seized of certain matters, correct or incorrect; I am not in a position to say, and Government has contradicted it, but the matter being serious from the content of it, I consider this very serious; it is incumbent upon Government, following upon your observations, to follow up the contradiction which the Finance Minister has given us by material placed before the House to prove that these allegations are wrong. If they are not proved to be wrong, we shall have to form our own conclusions which might very well go against the Government. It is, therefore, incumbent in the interests of the whole country, for the image of this country as a whole and not only of the Government that this kind of allegations made in the House and permitted by you and made part of the record and contradicted by the Finance Minister should really and truly be thrashed out by the Government giving us materials to disbelieve this sort of thing. Till that happens, I am in a very peculiar predicament, and I would have to say that these are *prima facie* allegations which a mere contradiction would not dissolve. Therefore, I think that in the interests of the obligation to Parliament, they have to bring forward true material to disprove these allegations.

MR. DEPUTY SPEAKER : Shri H. N. Mukerjee says that he is in a peculiar position, but I am in a much more peculiar position.

SHRI SHYAMNANDAN MISHRA : Why?

AN HON. MEMBER : Because you are in the Chair.

MR. DEPUTYSPEAKER : I shall explain it.

SHRI SHYAMNANDAN MISHRA : You are creating a position for yourself. It is all very plain.

SHRI VIKRAM MAHAJAN : You should have accepted my objection.

SHRI R. V. BADE (Khargone) : Here is something from the Monopolies Enquiry Commission...

MR. DEPUTY-SPEAKER : Let Shri R. V. Bade resume his seat now. I am in a peculiar position, and I shall explain it. Shri Vikram Mahajan has drawn the attention of the Chair to this rule which says that

"No allegation of a defamatory or incriminatory nature shall be made by a member against any person unless the member has given previous intimation to the Speaker..."

I am not quite sure whether the word 'person' here means a Member of the House. I am not quite clear about it. If he is a person outside the House who cannot defend himself, then he must give prior notice to the Speaker. But when the Member is here in the House, and he can defend himself, it is all a matter of record. That is the first point.

Secondly, I do not want this impression to go all over the country that certain charges are made, and the Government is strong enough, the Prime Minister is strong enough, to defend themselves, and the Finance Minister has said that these are baseless and they are fabrications, and this is all on record, and after all this, that protection of the Chair is sought to expunge all these remarks; I do not want a wrong impression to go around the country that Government are seeking the protection of the Chair. This is not good. This is not good either for the Government or for the Chair. Therefore, I would request Shri Stephen to consider this in a calm manner not to do things in a huff which may not be good. I would like Government to contradict it. They have said it is baseless and is a fabrication. Now I would request Shri

Bosu not to harp on this any more but to proceed to something else. Otherwise, it becomes difficult.

15 hrs.

SHRI VIKRAM MAHAJAN : You have misinterpreted us. We are not interested in killing allegations.

SHRI P. VENKATASUBBAIAH (Naudyal) : My point of order is a new one. You have given a very important ruling with regard to the definition of a member. You said that when allegations are made against any person the reference is to a person outside the House. If this is your ruling, it will create a very bad precedent in the sense...

MR. DEPUTY-SPEAKER : You are questioning my ruling.

SHRI P. VENKATASUBBAIAH : I am not. I am making a submission to you to reconsider your ruling because if this is only directed against a person who is not a member of the House, any member of the House can spring a surprise and make certain allegations against a particular member of which other member may not even have knowledge,

MR. DEPUTY-SPEAKER : I would like him as a senior member to consider this point very carefully in a calm manner and not to insist on his point now.

SHRI JYOTIRMOY BOSU : They have been talking about socialism. It is all tall talk. They are talking about land ceilings to catch the votes of the innocent. Their election manifesto made tall promises to the people on land ceiling. On 4th August 1971, Shri F. A. Ahmad said here :

"The ceiling for a family of five members may be fixed within the range of 10-18 acres of perennially irrigated land or irrigated land capable of growing two crops".

Let us see what they have done. In the annual report of the Ministry of Agriculture p. 75 they say :

"The ceiling for a family of five members may be fixed within the range

of 10-18 acres of perennially irrigated land or land under assured irrigation from government sources capable of growing two crops".

The Minister has misled the House and committed a breach of privilege, apart from hoodwinking the people outside. If you go by this, the net result will be that in this country no more than 16 per cent of land is irrigated and out of it, Government irrigated land is less than 40 per cent of it. So actually your land ceiling will touch no more than 7 or 8 per cent of the total land ownership in the country. This is the bluff they are putting forward. Why don't they when talking of socialism bring forward a Bill covering ceilings on all types of ownership, land, building, industrial ownership etc? The queen bees which have been feeding this party to come into power with cash, bank money, jewellery have to be protected. Otherwise, why do they not bring forward a Bill to take them over? I have given notice of a motion.

Now, Mrs. Gandhi is talking about land for house-building in rural areas: from the frying pan to the fire. We understand that you have got the press in your hand and you can sell any idea and boost it up for months and then slowly slide out of it and leave the people to guess.

I quote from *Shanker's Weekly*. They must have seen it. (*Interruption*)

AN HON. MEMBER: Don't take it seriously.

SHRI JYOTIRMOY BOSU: We do not take you seriously. That is the trouble. It says that unexpectedly, the Congress party, after its recent spectacular victory in the polls, has gone back to play the same old game. The Chief Ministers who waxed eloquent about socialism during the election campaign find the question of ceiling an irritant today. After all, it is the rich farmers with their tractors, harvesters and air-conditioned houses who shell out the party funds." (*Interruption*) You have been shouting about Goenka business. Here is something. Why don't you prosecute him and hang him, because it says what is true and correct?

The landowners have been given enough time to transfer the land, benami, etc.

About monopoly, more licences have been given; rather, there is production in excess of licensed capacity. The other day, when I was talking on Prof. Mukerjee's resolution on nationalisation of the 75 monopoly houses, when I had mentioned the name of Mr. V. R. Mohan of the Rajya Sabha, now in the Congress, some Members shouted from there. I am reading from my question. It is unstarred question No 6817 on the violation of the Industries (Development and Regulation) Act, about the Mohan Meaken Breweries, Ghaziabad. The question was whether the production of beer by the Mohan Meaken Breweries, Ghaziabad, has been in excess of the capacity licensed. Where are the shouters?

AN HON. MEMBER: He has been punished.

SHRI JYOTIRMOY BOSU: He has been made a Member of the Rajya Sabha on the Congress ticket and this man is the Chairman of the Prime Minister's son's motor-car company—Maruthi, Ltd. This is the strangest part of it. And then, there is diversification of products. A free hand is given to the big monopolists, and there is unprecedented corruption. Even the Prime Minister is involved in an election petition case. The charges and allegations are irregularities and malpractice. This is a great pity for the country.

In a recent election in Darbhanga, we were told that the money spent there was around Rs. 60 lakhs, and the same person is involved. What is he doing?

There is the public sector corporation for film exports, State-trading. But they have set up a new organisation in the private sector, under the new name of General Films Distribution, Ltd., the successors of a British company.

Again, this will be very embarrassing when I say that one of your Minister's son has been given a fat job in Union Carbide, the CIA agent, American lobby. We want to know who is that minister and what is the man's qualification.

MR. DEPUTY-SPEAKER You time is up

MR. JYOTIRMOY BOSU The whole party is seething with corruption. Then, the Foreign Minister gave a job to a lady whose qualifications are more known in private than in public; a person having a catering diploma from California is an officer in the Indian Council of Cultural Relations (*Interruption*). We want to know what is her qualification, why the job was not advertised in the papers, what are her qualifications that she enjoys which have attracted the Foreign Minister. We want to know these things.

Then about the use of IAF planes—the Indian Air Force Planes. We want to know how much it cost the people for the Congress-walas and Ministers' tours in the Indian Air Force planes throughout and before the elections.

MR. DEPUTY-SPEAKER The hon. Member's time is up

SHRI JYOTIRMOY BOSU There are many things to say. About the Hooghly bridge in Calcutta, the business is being given to a partner who is a very close friend of the Minister there. The whole party is seething with corruption. They are living in monopoly, black money, and that is why they get jittery when we give out true facts.

I want to place it on the Table of the House, so that the hon. Finance Minister might have a good look at it.

MR. DEPUTY-SPEAKER Order, please. Shri Kartil Ojha (*Interruption*). Now, Shri Shahshi Bhushan (*Interruption*). You hand it over to me.

AN HON. MEMBER Let him sign it.  
MR. DEPUTY-SPEAKER You hand it over to me, I have not given any order to place it on the Table of the House (*Interruption*).

SHRI JYOTIRMOY BOSU You have a good look at it, Mr. Chavan. Put a phone call to Calcutta. It came out in two daily papers.

MR. DEPUTY-SPEAKER Order, please.

Nothing will go on record if the hon. Member continues further. Mr. Biswanath Roy.

श्री विश्वनाथ राय (देवगिया) . उपाध्यक्ष महोदय, मैं वित्त विधेयक का समर्थन करते हुए वित्त मंत्री महोदय का ध्यान इस बात की ओर आकर्षित करना चाहता हूँ कि देश में जहाँ समाजवादी व्यवस्था स्थापित करने के लिए योजनाएँ बन रही हैं वहाँ उस बात की तरफ ध्यान कम जा रहा है कि जिन प्रकार से बड़े-बड़े धनी वर्गों और माध्यम विसान की आर्थिक अवस्था में अन्तर्ग्रहाना है, उसी प्रकार का अन्तर्ग्रह भारत के ग्रामीण क्षेत्रों और शहरी क्षेत्रों में है। आज 80 प्रतिशत लोग दरतानी मर रहे हैं और 20 प्रतिशत लोग शहरों में रहते हैं। समाज का आर्थिक टाका उस तरह का बन गया है कि दरतानी की पंजाबी हुई चीजें अपन आप शहरो में जाती हैं और जा बीच के आदमी तब वह पैदा करने वाले को शोषण करते हैं। खेत में पैदा की हुई उत्पादन की चीजें जाँ होती हैं वह शहरों में जाँती हैं और वहाँ पर शहर के आदमी उन को कम दाम देकर ज्यादा दाम में बेचते हैं। शहर के आदमी न तो खेती में काम करते हैं और न उत्पादन का काम करते हैं जिससे समाज का हित हो सके बल्कि कुछ थोड़ी सी पूँजी लगा कर खेत में पैदा की हुई चीजों का क्रय विक्रय उस तरह म करते हैं जिस से विसान और दूसरे छोटी माटी चीजें पैदा करने वाले अपने माल को सस्ती कीमत पर बेचने के लिए विवश हो जाते हैं और उस को पूँजी वाले खरीद कर के महंग भाव में बेचते हैं। इस तरह से देश की उपभोक्ता और उत्पादन करने वाले, दोनों का नुकसान होता है। आज न केवल बड़े-बड़े मिल्समालिकों और विसान तथा माध्यम मजदूरों के अन्तर को मिटाने की आवश्यकता है बल्कि आवश्यकता है इस बात की है कि जो 80 प्रतिशत ग्रामीण क्षेत्रों में रहने वाले लोग हैं उनकी और शहरों में रहने वाली की आर्थिक अवस्था का अन्तर दूर हो।

उत्पादन और उपभोक्ता के बीच में जो मिडल मैन होगा है उस व्यवस्था को रफ्तार कर के समाज की हालत को सुधारने के लिये आप विशेष कानून लाइये जिसमें उत्पादित चीजों की कीमत उत्पादक को उचित रूप में मिल सके और साथ ही साथ जो उपभोक्ता है उन को भी अधिक पैसा न देना पड़े।

मैं कहना चाहता हूँ कि जिस तरह में देहाती क्षेत्रों में उत्पादित चीजों पर एक तरह में पूँजी बाजारों की नींव डाली स्थापित हो जानी है उसी तरह में औद्योगिक क्षेत्र में पूँजी बाजारों आधिपत्य शामिल है। उस आधिपत्य को मिटाने के लिए मर्यादाओं को कम करने की रिपोर्ट निकाली। लेकिन देश में मालूम होता है कि कुछ आदमी जो बड़े बड़े उद्योगपति हैं उद्योग क्षेत्रों में मोनोपॉली आधिपत्य कायम करने के लिए प्रयत्नशील हैं। मैं मानता हूँ कि देश के जो गरीब लोग हैं उनकी हालत कुछ सुधरी है, लेकिन दूसरी तरफ़ पर भी है कि जो धनी वर्ग उनमें समग्र वाद और धनी वर्ग है। उनको राष्ट्रिय मिले हैं जिनमें उनको अपना धन बढ़ाने में सहायता मिली है। यह हमारी वापस सरकार की जो वर्तमान नीति है, समाजवादी अर्थ-व्यवस्था की जो नीति है, उसके खिलाफ़ है। उसके खिलाफ़ कदम उठाने की आवश्यकता पड़ती ही थी, क्योंकि औद्योगिक उत्पादन वालों का आधिपत्य बढ़ा है।

जैसे ग्रामीण क्षेत्रों की आर्थिक अवस्था में अन्तर है इसी तरह से देश के विभिन्न राज्यों की आर्थिक दशा में भी अन्तर है। मैं उत्तर प्रदेश से आता हूँ। मैं यह बात कह देना आवश्यक समझता हूँ कि एक समय था जब हमारी योजनाएँ आरम्भ होने वाली थीं, उस समय राष्ट्रीय आय में जो उत्तर प्रदेश की देन थी वह 15.17 प्रतिशत थी, लेकिन तीसरी योजना के समाप्त होने पर वह घट कर 12.9 प्रतिशत रह गई। मतलब यह है कि जो उत्तर प्रदेश और प्रदेशों के भुकाबले में पिछड़ा हुआ है वह आगे जाने के बदले पीछे

गया है। यही नहीं जब पहली योजना शुरू हुई थी उस समय उत्तर प्रदेश की प्रति व्यक्ति प्रति वर्ष आय 25 62 ₹ थी जब कि देश की प्रति व्यक्ति आय 247 50 ₹ थी, लेकिन उत्तर प्रदेश की प्रति व्यक्ति आय घट कर दूसरी योजना के अन्त में 249 83 ₹ हो गई जब कि हमारे देश की प्रति व्यक्ति आय 310 ₹ बचिक हो गई।

प्रति व्यक्ति राष्ट्रीय आय बढ़ी और उत्तर प्रदेश की प्रति व्यक्ति आय कम हुई, यही नहीं नीचरी योजना के अन्त में उत्तर प्रदेश की प्रति व्यक्ति आय 244 ₹ रह गई जब कि देश की प्रति व्यक्ति व्यक्ति आय 315 ₹ हो गई इस प्रकार से हम दबत है कि उत्तर प्रदेश की प्रति व्यक्ति आय पहली योजना के आरम्भ होने के समय जितनी थी उससे दिन प्रति दिन घटती जा रही है और घटने-घटत 1966 में 227 ₹ रह गई। जैसे ग्रामीण क्षेत्रों और ग्रामीण क्षेत्रों की आर्थिक अवस्था में अन्तर है उसी तरह में किता किमी राज्य की आर्थिक अवस्था में भी अन्तर है। यही नहीं, मैं बनला हूँ कि जहाँ पड़ली और दूसरी योजनाओं में केन्द्रीय सरकार की योजनाओं में 694 करोड़ रुपया लगा था वहाँ उसमें से उत्तर प्रदेश में एक करोड़ रुपया भी नहीं लगाया गया। पहली दो योजनाओं में इस अन्तर की वजह में उत्तर प्रदेश के लोगों की आय घटती जा रही है।

केन्द्रीय सरकार की आर्थिक व्यवस्था में जो योजनाएँ बननी हैं उनके लिए हम लोग गौरवान्वित होने हैं, लेकिन वह देश के सारे प्रदेशों को एक प्रकार से विकाम करने का अवसर नहीं देती। इस कमी का एक ही प्रभाव होता है कि कुछ राज्य तो आगे बढ़ते जायें और दूसरे प्रदेश पिछड़ते जायें। पहली तीन योजनाओं में 1838 करोड़ रुपया लगा उसमें उत्तर प्रदेश का हिस्सा केवल 3.8 प्रतिशत रहा जब कि उत्तर प्रदेश की आबादी देश की कुल आबादी का 17 प्रतिशत है। चाहे आबादी के दृष्टिकोण में, चाहे क्षेत्रफल के दृष्टिकोण से



[श्री विश्वनाथ राय]

अथवा पिछड़ेपन के दृष्टिकोण से, किसी भी दृष्टिकोण से देखा जाय, हमारी योजनाएँ जो हैं उससे उत्तर प्रदेश की बड़ी हानि हो रही है। आज वह इसी माने में पिछड़ा हुआ नहीं है, वह पावर में भी बहुत पिछड़ा हुआ है। कुछ कुछ बातें अब वहाँ होने लगी हैं, मैं चाहता हूँ कि और तेजी से वहाँ काम हो।

वहाँ पर कई साल से ऐटॉमिक एनर्जी प्लांट बनाने की बाल चल रही है। यू.पी. में उसके लिए स्थान भी है, लेकिन न जाने क्यों पांच छः सालों से इस पर विचार होने के बाद भी इसके बारे में कुछ नहीं किया गया और यह अब तक नहीं बन पाया है।

उत्तर प्रदेश की खास उपज गन्ने की है और वह भी घटती जा रही है। एक समय था जब सारे राष्ट्र में जितनी चीनी होती थी उसकी 60 प्रतिशत चीनी उत्तर प्रदेश में पैदा होती थी, लेकिन इस साल केवल 26 परसेंट चीनी वहाँ पर हुई है। कहने का मतलब यह है कि इसकी ओर ध्यान दिया जाना चाहिए। यह उद्योग बिहार में भी कुछ हो चुका है और वह भी पीछे जा रहा है जिसके कारण वहाँ के किसानों को और साथ ही साथ उपभोक्ताओं को बहुत हानि हो रही है। महाराष्ट्र और आन्ध्र से चीनी मिलों को काफी घाटा हो रहा है, लेकिन हमारे उत्तर प्रदेश में मिलें काफी नफा नहीं दे रही हैं, इससे गन्ने का ज्यादा पैसा नहीं मिलता है। इसीलिए एड्स उद्योग को अगे बढ़ाने की तरफ भी सरकार को ध्यान देना चाहिए।

MR. DEPUTY SPEAKER : Shri Shyamnandan Mishra.

SHRI SHYAMNANDAN MISHRA (Begusarai) : Mr. Deputy Speaker, Sir, it is indeed a matter of great satisfaction that there is near unanimity in this House on one vital question viz., how to end the subservient role of the monopoly houses and the big business houses. It has been reported only this morning in the newspapers that the Executive Committee of the Ruling

Party has made a strong plea unanimously for the take over of the monopoly and big business houses. There is hardly any person on this side of the House who would not agree heartily with this. In fact, there are very few things on which there has been such a united, categorical and emphatic opinion in this House as on this issue. We have come to a stage when one has to realise that bigness is badness in the industrial sphere, because big business houses have corrupted politics and they in fact now constitute a grave menace to democracy and not only to the economy of the country. So, one really does not know what stands in the way of the Finance Minister making an announcement this very evening. His Executive has already made a unanimous plea for the take-over of these big business houses and monopoly houses. We are looking forward very keenly to an announcement from him on this subject. These big business houses have recently tried to influence the politics of the country through their black money power as they had never done before. Very soon you will witness the emergence of a black money State in this country, because at every level of politics, they want to corrupt it.

But I really do not believe that this Government would do it. When they could refuse to publish the names of the big businessmen who have been in tax arrears, no one would believe they would sincerely do it. We do not quite see the reason why the Government should not be able to publish the names of these tax-offenders, when they never hesitate to publish the names of Members of Parliament who have been in arrear so far as their electricity charges or telephone bills are concerned. Understandably they hesitate to publish the names of big businessmen and industrialists when they have been found in tax arrears even for a pretty long time.

My suggestion would be that members of the Government should not associate themselves with functions which are presided over by persons who have been in tax arrears and the Prime Minister should make it a point not to attend the sessions of the FICCI, if they are presided over by persons who have been in tax arrears. If we make them respectable by our association, there can be no hope of clearing the tax arrears.

and of unearthing black money.

It is this policy by which some persons are being favoured to go up the ladder of monopoly. This policy is being pursued only with a view to favouring some of their own men. Therefore, you find that the Monopolies Commission is completely being flouted. The same person whose name figured very prominently only about half an hour back—Mr Goenka—is said to have now arranged for the take-over of the largest textile factory in the country, i.e. the Bombay Dyeing. It is said that half of the money is going to be paid in foreign exchange in London. So, this is what is happening. They might be saying very vociferously that they are against monopoly and big business houses, but they have in fact been responsible for the emergence of a new set of big business and monopoly houses. They are, as I would like to call them, the five gems in the crown of this Government—*Pancha Ratna*. They are naturally coming up to the top—the proprietor of Mohan Meakin, Shri R. N. Goenka, Shri K.N. Modi, Shri Tulsian and Shri Raunaq Singh. These are the five gems in the crown of the Government, and they are going up the ladder of the monopoly and big business houses.

Again, it is this policy of the Government which has helped even the Private Secretaries of some ministers to become millionaires overnight and now it is said that the affairs of one Private Secretary are being probed by the CBI. He was the Private Secretary of a Minister till the other day.

May I, with your indulgence, point out how the Private Secretary of a Minister of a State Government wrote—I have got a photostat copy with me about a sum of Rs. 15,000 to be handed over “as per instructions of the Minister” to a Congressman.

AN HON. MEMBER: Kerala.

SHRI SHYAMNANDAN MISHRA :  
Yes, the same story.

So, the affairs of a Private Secretary are being probed and, it seems many sensational disclosures have been made in the inquiry. The House would be interested to know what disclosures have been and who the persons involved are in that matter.

When a person like Shri M. O. Mathai was suspected of throwing his weight about, he was thrown out of government office. Mr. Sherman Adams had to go away for a coat. But we find that Sherman Adams and Mathais abound here and no action taken against them.

The same Private Secretary of whom I spoke, he is supposed to be one of the partners of the Rajadhan Pictures Delhi. The other partners are Shri Santosh Kumar Tulsian and Shri Krishana Kumar Tulsian. To repeat the third is the celebrated name of Shri A. K. Mishra, the ex-Private Secretary of a Minister.

Shri Tulsian had got a quota of stainless steel worth Rs. 90 lakhs on behalf of the Karnataka Corporation. This Karnataka Corporation belongs almost entirely to Shri Tulsian although the Government of Mysore is nominally associated with it. The Mysore Government has got shares only of the order of 17 per cent. And not only a quota of stainless steel worth Rs. 90 lakhs was given to it, one lakh bales of jute were given also to this Karnataka Corporation which did fetch a lot of money to this man about whom I just now mentioned.

SHRI R. D BHANDARE (Bombay Central) : When was it ?

SHRI SHYAMNANDAN MISHRA :  
Only recently.

It is unfortunate that the integrity of the financial management of the country has come under doubt. If it has come under doubt, it is because of these matters. The way in which the Finance Minister is trying to put a cloak over the Nagarwala affair has also deepened our doubts. May I warn him that if he further goes on without explaining satisfactorily the Nagarwala affair, he will be putting his own integrity in doubt. We have not had any kind of explanation from the State Bank of India which owes an explanation to its depositors in this regard. We have had no statement from the Reserve Bank of India either on this subject. Government have also not said what happened and why it happened to the satisfaction of the people. These are the things which have brought the integrity of the Finance Ministry in doubt.

[Shri Shyamnandan Mishra]

I would say a few words about the real nature of the taxation proposals, after having cleared some of their political aspects. Having had a massive mandate, this government had presented two budgets to you. But, to my mind, these two budgets leave the taxation structure as un-socialist and as anti-poor as one could imagine. So, the socialism of the ruling party remains only at the platonic level. If they meant business, the taxation structure would have been different.

They say that they want to transform the tax structure in order to make it egalitarian. But the tax structure clearly and unambiguously institutionalises capitalist motivations and inequality as the basis of industrialisation. It postulates industrialisation with big business at its head. Similarly, so far as the State capitalist sector is concerned, it postulates industrialisation with bureaucracy at its head. In the case of socialist industrialisation, it should be the working class who should be at the head of the process.

There is no attempt to activate, strengthen and develop distributive aspects of the fiscal system which would socialise national income by correcting the forces of inequality thrown up by market forces and inheritance. Re-distributive measures like estate duty and wealth tax have been in a state of suspended animation and they have no teeth in them. The yields from these taxes have been nominal and almost stagnant over the years.

The wealth tax has been made ineffective by granting so many exemptions from it. As one study puts it, if the rates vary between 0.5 to 5 per cent, it may be that the total yield might go up from Rs. 230 crores to Rs. 350 crores. But the Government does not seem to have explored the possibility of raising the yield from the wealth tax in this manner.

These distributive measures have assumed the character of voluntary taxation so that only those pay who are willing to pay and those who want to avoid these taxes simply do not pay. This cannot be allowed

to remain as it is. These distributive measures do not bite but kiss the capitalist.

If the Government do not want to touch the profits, to my mind, there is another way of raising the resources. At present, a lot of capacity is remaining unutilised, if a tax were levied on capital, then the capitalists would not have dared to allow much of their capacity to remain idle. This tax would have helped in increasing employment opportunities, industrial production and the prices would not have risen.

It is through public finance that most of the democratic countries have set in motion the movement towards equality. It has been found in the United Kingdom that while 8.8 per cent of the national income was redistributed through public finance in 1937, 13.1 per cent (was distributed through this process) in 1947.

The basic question, to my mind, is how to change the present pattern of inequality in income distribution and how to make it more equitable. At present, 50 per cent of our population gets only 21 per cent of our national income and 5 per cent gets 22 per cent of our national income. This inequality has to be eradicated as soon as possible.

Even with regard to consumption, the position is no better. In Chile, a study made by Mr. Kalder revealed that much of the total consumption was appropriated by the propertied class. It was almost three times than it was in the United Kingdom or the United States. Here is a field which offers a prospect for the mobilisation of resources. But not much seems to have been done in this respect.

Finally, the tax structure of this country is based largely on financial assets and physical assets have been left out in most of the cases. These financial assets constitute only 2 per cent of the total assets in the rural areas and 6.1 per cent of the total assets in the urban areas. If you want to widen the tax base, then the only course open to us is to bring in physical assets also to the extent possible; otherwise we would go on with as meagre resources as possible — as in the case at the present moment.

Then there is the correlation between the tax revenue and industrial production. Industrial production has been going down and therefore, the tax revenues also have been going down. If there is an increase in industrial production to the extent of one per cent, there is increase in tax to the extent of 1.64 per cent. If we want the tax revenue to go up, we will have to take all possible steps to increase industrial production.

MR. DEPUTY SPEAKER : He may please conclude.

SHRI SHYAMNANDAN MISHRA : It is impossible to explain our ideas of fiscal structure within such a limited time.

However it is very important to emphasize that industrial production has to go up if we want the tax revenues to go up. If we want the *gharibi hatao* programme to be implemented as fully as possible in the given circumstances, then our industrial production must increase at the rate of 12 per cent a year in order to yield a tax revenue of Rs. 950 crores a year. But I do not find, looking at the tax structure that seems to have emerged after the presentation of the two budgets, that we are going in the direction of eradication of poverty to which the ruling party seems to be wedded.

MR. DEPUTY SPEAKER : We are to conclude this debate by 5.15 p.m. How long would the Finance Minister take ?

THE MINISTER OF FINANCE (SHRI YESHWANTRAO CHAVAN) : Half an hour.

MR. DEPUTY SPEAKER : Then, I will call the Minister at 4.40 or 4.45 p.m.

SHRI DHARNIDHAR DAS (Margal-dai) : Mr. Deputy Speaker, Sir, While supporting the Finance Bill, I would like to make a few observations from the point of view of our Party's commitment to the people socialism is the commitment that we have made to the people not only in the last Assembly elections in 1972 and in the mid-term poll in 1971, but it is a commitment made to the people long before independence and reiterated thereafter time and again.

We are discussing the Finance Bill immediately after the landslide victory in the

last Assembly elections. It was a sort of revolutionary mass upsurge that emerged at the poll. The Congress Party is the only Party that has been chosen to lead the people and to solve their problems. The people have given a socialist mandate to the Congress Party. There is no alternative other than to implement this mandate. Ultimately, we have to have a socialist economy in this country. It is not only for the people—the suffering exploited masses—but to make the whole nation a big power in the comity of nations. If we look at the socialist countries, like the Soviet Union and other socialist countries how they have risen to the summit of world power from backwardness and obscurity, then it will become clear how to make India a big power. It has been proved that capitalist economy cannot give prosperity and strength to the people shown already by various kinds of statistics.

We adopted socialism as the goal of our national planning in this parliament in 1954. The main idea was then to reduce economic concentration in a few hands, to remove the glaring disparity between the haves and the have-nots and to give economic prosperity or what we now call *Garibi Hatao*. The question is how far we have been able to achieve this and how far we have been able to fulfil the aspirations of the people. If we see the concentration of economic power in the monopolies, we find, as other speakers have already pointed out, that Birlas, which is one of the 75 big monopolies, had an asset of Rs. 40 crores in 1947, the year of Independence, which rose to Rs. 515 crores in 1967-68. And during the same period, we can also see how poverty has been going on increasing. In 1961, the proportion of people living below the poverty level was 52 per cent of the total population, and in 1968 it had increased to 70 per cent of the total population. In 1964, the National Sample Survey had revealed that 20 million of our people were living on 10½ paise per day and 60 per cent of the total population lived on Rs. 20 a month. This is the condition of our masses and this is how the prosperity of the tycoons is going up.

15.43 hrs.

[SHRI K. N. TIWARY in the Chair.]

So, we have to admit that we have failed to implement the socialist programme and

[Shri Dharnidhar Das]

establish a socialist economy in the country. We shall have to establish it by all means in rapid strides.

On the question of disparities, I would like to refer first to sectoral disparity. In 1961, there was a break-up showing how sectoral disparity occurred in our economy. In 1955, the national *per capita* income was 280; while in the rural sector it was 105, in the urban sector it was 411.

Then, I must refer also to regional disparities. Regional disparity is bringing a sort of revolution from the backward areas. I would like to point out how this regional disparity is occurring in the eastern regions, particularly in Assam and this has occurred because of the capitalist development of industries. In 1964, there were about 2% of India's total factory industries in Assam, and 98% of these industries were in the private sector in the hands of capitalists, and they made a gross profit of 49 paise per rupee, that is, 49 per cent. That was the period when the *per capita* income of that State fell below the all-India average; in 1951, the *per capita* income of Assam was higher than the all-India average; it was 255, while the all-India average was 247. But when there was some capitalist development of industries in Assam, the *per capita* income of the people fell, so, this capitalist development cannot give prosperity to the people; it would only further aggravate their poverty.

MR. CHAIRMAN : Now, the hon. Member should conclude

SHRI DHARNIDHAR DAS : I would conclude by saying that to remove regional disparity and sectoral disparity, and to eradicate poverty in the country, we have no other alternative but to introduce a socialist economy, that is, to develop all industries in the public and co-operative sectors, and the private sector which is operating now and which constitutes two-third of the industrial economy and three-fourths of the total economy must be squeezed out under the pincers of the public and co-operative sectors. That is the way by which we can remove poverty and usher in a socialist era of prosperity.

MR. CHAIRMAN : I am calling the Finance Minister at 4 40 P. M. There are 12 members still to speak. If they take the minimum of time, we can accommodate all.

SHRI P VENKATASUBBAIAH (Nandyal) : The Finance Minister is lucky enough in presenting this budget which did not evoke that much of protest which used to be there when his predecessors had presented the budget. First he brought a supplementary budget which had given him enough tax revenue. Then he brought the regular budget. In that phased programme, he was bold enough to give a budget that appeared to be acceptable to one and all. In the present context, he has to present this sort of budget because of the unprecedented situation the country faced. The war of liberation in Bangla Desh and natural calamities in the country required the resourcefulness of the present Finance Minister to come up with these proposals.

In the wake of the budget proposals also came the Wanchoo Committee report. The Committee has revealed so many things which made everybody sit up and look seriously at matters which have been brought out in the report. The reference to black money in the report has startled everybody. According to their estimate, it is about Rs. 1,000 crores which is not accounted every year. They have suggested many remedies. They have also pointed out the dangers of the operation of the parallel economy which black money represents which has given rise to so many evils like spiralling prices making the life of the common man unbearable and also rising unemployment in the country. I do not know whether the resourcefulness and commonsense which the Finance Minister possesses in abundance will be able to face and tackle this stupendous problems. The axis that has been forged by the capitalists is more formidable than the axis that was forged during world war two.

We had won a political battle on the Bangla Desh front and on the western front, but we are not able to fight an economic battle successfully because of the axis entered into by the big business and bureaucracy in this country. It is not as though the problem has come up suddenly. It has been there for the last 30 years when there

has been a consistent racket or conspiracy between bureaucracy and big business. Whenever tax laws were enacted, a deliberate attempt has been made to leave loopholes so as to let big business use these and circumvent them and amass wealth.

Sir, one example of it is this. The big business has diverted its money into agriculture and that has made an adverse impact on the agricultural economy of this country. Much of the unaccounted money has gone into the agricultural economy and an impression has been going round that agriculture is a very paying proposition. There are vast areas of grape gardens and also agricultural farms run by the big business showing a sort of inflated income with the result that an impression has gained ground that the per acre yield of the agricultural profession is more attractive and the farmers are very rich and they have to be curbed in one form or another. That is the greatest harm the big business have done to the agricultural economy in this country.

Another factor is evident from the activities of the big business with regard to the textile industry in this country, next to agriculture handloom forms a big chunk in respect of our population. Next to agriculture, it is the most important profession. Big business has also surreptitiously entered into the handloom field, and with the introduction of power looms they have escaped excise duty, and many big business and textile mill owners have started power looms with bearn transactions and they have deprived the Government of a sizeable amount of excise duty. This has not only disturbed the rural economy but also driven thousands of handloom weavers out of employment.

Another factor is the growing unemployment which I have mentioned to you, and this is much more acute in the backward areas. What is the position of the backward areas? Many schemes have been contemplated, but in their implementation they have proved contrary, with the result that backward areas continue to remain backward, and even to this day, there are thousands of villages where not even drinking water facilities are provided. That is why distortions have taken place in our Plan.

I would like to make a suggestion with regard to the improvement of backward areas which I have been identified by the Planning Commission and the Government of India. The amount that has to be spent must be spent effectively. For this purpose, I have suggested that there should be statutory boards for backward areas to see that the amounts are spent usefully.

Another factor which I wanted to bring to the notice of the Government is this. Owing to lack of time, I am not able to bring forward all the factors. The point is about the earning of enough revenue to Government. My suggestion is with regard to the setting up a Tobacco Development Board. Many a time, suggestions have been made, but now the farmers have become victims because of the rivalry between the two Ministries—the Ministry of Agriculture and the Ministry of Foreign Trade. Who should father the baby—the Tobacco Development Board, whether it is the Ministry of Foreign Trade or the Ministry of Agriculture? The farmer has fallen between two stools with the result that the farmers are not getting the proper price for the tobacco grown. Tobacco is a commodity which earns foreign exchange, and it requires promotion, marketing and also research. Since the Minister of Foreign Trade is here, I suggest that no time should be lost in the procedural wrangles and in inter-ministerial fight, and he should see that a Tobacco Development Board is set up as early as possible, if not immediately.

I might also caution him with regard to the purchase of tobacco, where foreign interests are involved, and much of politics is there. So, I earnestly request him to see that the STC enters the market and directly purchases—

**THE MINISTER OF FOREIGN TRADE (SHRI L. N. MISHRA)** The STC has entered the market, crores of rupees.

**SHRI P. VENKATASUBBAIAH** : It is as a stop-gap. The prices have fallen. The STC has entered after that. You have entered the house after the thief has bolted. The STC must enter the market and buy direct from the producers and set right this tobacco market.

[Shri P Venkatasubbaiah]

My last point would be this. Enough has been said about land reforms. Some hon. Members here have tried to create a sort of difference with regard to the statement issued by the Minister on August 4th and what has been mentioned in the annual report of the Ministry of Agriculture. It is only half truth because explanation has already been given on that day with regard to the Government irrigated land and private irrigated land. The fact has been very well debated.

You should not mistake land reforms for land ceilings. Land ceiling is a step towards land reforms. Land reforms and land ceilings could be successful only if the surplus land is taken from the farmer and is equitably distributed among people who have the wherewithal to carry on intensive agricultural production. If one of these three factors fails, confusion will follow. These factors have to be borne in mind by the Government. Comprehensive legislation has to be brought in to see that agricultural production is not retarded and there is equitable distribution of land among the landless. They must see that land is held by them.

SHRI C M STEPHEN (Muvattupuzha)

Sir, we have before us the Finance Bill. Ever since the Lok Sabha was constituted every discussion on the Bill gave us an occasion for merciless and unsparing intemperance. While presenting the last budget the Finance Minister made this observation: "The massive mandate which this Government received from the people three months ago was a mandate for socialism, a mandate for rapid economic growth watched with vigorous steps for social justice." Winding up the general debate on the present budget, he said: "Hon. Members may rest assured that we shall continue our effort in the same spirit and over a broad front in the coming months so that the mandate for creating a socialist society is carried out with speed and with vigour."

Since making the first statement 12 months have gone by and we had an assurance before us that efforts will be made to guide the nation towards socialism. What has happened in the meanwhile to realise

this? The Finance Minister has enumerated certain measures taken: taking over of the management of general insurance, guidelines given to financial institutions, converting loans into equity, participation in management, improving the vitality of the nationalised banking system etc. These are measures good enough.

During the past year we faced certain tremendous challenges and overcame them successfully. They were heartening to us. But the question still remains whether the mandate given to us by the people, as spelt out by the Finance Minister in his second budget speech has been anywhere near realisation, whether we have at least touched the fringe of the goal that people wanted us to reach. Fifteen months after the constitution of this Lok Sabha are we clear about our goal? Where exactly do we want to go? In specific terms are we clear about them? I am asking these questions in all humility. Presenting the interim budget, the Finance Minister made those observations and placed before the nation the tasks ahead of us. He said: "Our task now is to reassess the entire range of policies so as to give them a sharp focus and effectiveness and translate those policies into concrete programmes and to implement these programmes with speed and determination."

This was really the task that we had to reassess the entire range of policies and give a sharp focus and reassure ourselves as to what exactly the goal is to be, frame our programmes and take steps so that we may proceed to our goal.

16 hrs

Now, after 15 months, we are still in a confused state of thinking. We are not sure as to where we are and where we are going. We are indulging in generalities as growth massed with social justice. May I ask what do we mean by growth? What exactly do we mean by social justice? Every system of society has got its own social justice. The feudal society has a social justice, capitalist society has a social justice. Socialist society has got its own concept of social justice. Communist society has got its own concept of social justice. Every society has got its own concept. Which social justice have we in view? Is it social justice in which the labour

is killed, hire a thing-nothing owning, nothing having, no status. Persons have instruments of productions and have the final say about the matter that is also social justice. But it is our social concept of social justice deferred. I am asking? Now, Sir, I want to emphasise on ething. According to me the mandate given to us is not merely for growth and social justice. The mandate given to us was against something also. When I was campaigning for my election, I told the people, this is not a mere election. This is the battle of Kurukhetra for the hegemony in Bharatvasha between just and unjust, the haves and have nots, the exploiters and the exploited. This is the battle, I told. That battle the people won. The people won the battle against the exploiters. In that spirit the people entered the fray. The exploiters were routed at the electoral poll. We were given political instrument to carry the battle forward to the very pitch so that the exploiters may not have any place. The matter of our success is the method in which we are proceeding in that direction. Our task is to assess to what extent we have gone in that respect.

Here, after fifteen months, are we clear about our policy of monopolies? Are we very specifically clear about our stand about the mixed economy? Are we clear about our stand about the land reform that has to come? Are we clear about the way we have to handle the black money and the corruption that is going on? Any question you ask, the reply is it is because of the private economy. Why is the public sector failing? We are told it is because of the monopolies. They are corrupting it, corroding it. Why is the bureaucracy not discharging its task? We have monopoly Houses having corrupting influence. Why is it that the black money is abounding? We are told that the private sector is doing that. Why is it that the worker has not got its share? We are told the monopoly houses and the private sector are doing the harm. If that is the case, then may I ask what is our policy with respect to that? Are we clear about that?

I have heard Ministers making speeches, public speeches. The other day the hon. Prime Minister and others were speaking at the symposium here. They were speaking about monopoly—against monopoly. They

were speaking about land reforms—against a system in World Bank. May I ask when the Ministers go out and speak, is there any conflict of opinion about that? If the Ministers are coming out, that somebody is against it and if there is somebody against it, who is against it? Are we clear about it? I have to make one appeal. Now that fifteenth month, since we made a commitment, is passing, we have to spell out our goal clearly and effectively. Our goal, our stand dissolves monopoly; our stand dissolves black money; our stand dissolves land reform; our stand dissolves the status of the labour; our stand dissolves the dignity that you are prepared to give to the common man. We have got to spell it out. 15 months is not a long period in the history of a nation. But 15 months is a long enough period in the history of a Parliament which has been elected on the basis of a definite commitment and charged with the definite task and days are going by. Let us start, start at least by specifying where we are going and let us decide where we are going.

Black money we are speaking of. May I ask, cannot you plug this method by which black money can be used. Why this ostentatious spending, night clubs, cabaret dances and crude demonstration of vulgarity and pelf in the midst of poverty? Of course, the people do not expect that their problems will be solved overnight, but they do expect that the enemies of the people are curbed and not remain unbridled. If that is done, people will be satisfied. If that is not done, if the people do not feel that there is a change in the atmosphere and the political instrument given to us is used against the anti-people elements, then we will not be going ahead.

In spite of what I have said, I do concede that we have travelled a long road and achieved something tremendous about which we can be satisfied. My only emphasis is, let us focus our attention on our goal. Let us march forward with a definite purpose, towards a distinct goal. Then I am sure we will be winning the battle.

With these words, I support the Finance Bill

SHRI D. D. DESAI (Kaira): Sir,



[Shri D D Desai]

although the Finance Minister had said that the Bill he has introduced contains minor changes on as many as on 8 counts, he has made radical changes. He has taken care in the Finance Bill to provide the maximum amount for the essential needs, namely, food clothing, shelter, education and medicine. These five seem to be the principle elements which are the minimum requirements of any individual.

We know that 40 to 50 per cent of our people are living marginal lives. It is the people at the bottom, the poorest people, whose attention has been attracted by the Finance Bill and the taxation measures. Education and employment seem to have got the maximum attention and good investment. We have seen that about 15 to 20 million people continue to be unemployed today. Unless and until this unemployment problem is tackled, there would not be any immediate opportunity for having peace and tranquility.

Taxation has come in different forms. The present taxation has permitted up to about Rs. 1,00 crores and odd in new investment during the year. This will considerably go towards raising the output and add to gross revenue. Unless and until we have ten per cent additional industrial production, we may not be having further Rs. 750 crores or so which we need next year to increase the benefits to the 40 to 50 per cent bottom people. The economic growth which we are talking about is rather stagnant. We should take measures to improve the 3 or 4 per cent annual growth which has been going on for the past couple of years to a level of about 9 to 10 per cent.

According to the Wanchoo Committee Report, the maximum ceiling for taxation has been specified as 75 per cent. The present ceiling is 97.75 per cent. We find that about Rs. 470 crores are today lost in tax revenue on account of black transactions. This Justice Wanchoo has tried to eliminate by making certain suggestions which go in line with the earlier suggestions made by Kaldor, B'oothalingam and other committees. They had given 40 to 50 per cent as the maximum rate. Now under the Wanchoo Committee's report, it is 75 per cent.

This would, according to the Wanchoo Committee, result in about Rs. 45 crores loss of revenue but would add about Rs. 470 crores by way of new income on account of transactions which will come into the books.

Many hon. Members have made a grievance that the corporate sector has not been touched. I can safely say that the corporate sector is the highest taxed on any count. Even in the present taxation measures provision is made for taxing the corporate sector. For example, they have eliminated the group of priority industries and increased surcharge.

Then there is the question of ceiling on income which many hon. Members have raised. If anybody takes a pencil and paper and makes calculations, he will come to know that there is already a ceiling not only on income but also on wealth. In fact, with the 5 per cent rate of wealth tax any property which is valued over Rs. 5 lakhs will come to or get reduced to Rs. 5 lakhs over a period of 12 years.

There were some remarks about mixed economy and nationalisation. We have seen that 94 per cent of the Gross National production comes from the private sector. People are angry with the private sector. But it must be recognised that the entire edifice of public sector and today's revenue are found by the private sector.

SHRI C. M. STEPHEN: That is why the public sector is in crisis.

SHRI D. D. DESAI: Had the private sector not generated 94 per cent of the wealth, where would the revenue come from for social measures or administration or developments or even for creating the public sector from which we have not received adequate return? In fact, our immediate requirement is to make good the Rs. 4,500 crores we have invested in the public sector, besides certain earlier invested amounts, which should generate social surplus. We should try to see that these incomes are realised for development.

Regarding inflation and devaluation, we would like to consider here a certain amount of growth and a certain amount of competi-

tion In this connection, there has been talk of some monopoly houses. When we talk of the biggest houses, if anybody today goes through the stockholders list, it would be topped by the LIC, Unit Trust of India, IDBI and others. In other words, the Finance Ministry has already eliminated or given secondary position to those industrial houses. Probably, the lack of knowledge or lack of information is the cause of the present dissatisfaction.

I must say a word about audit. Like any other profession, audit also requires a certain competency. Just like we cannot force anybody a medical practitioner, the auditor has also to excel and justify his existence.

One of the important requirement for increased production is the generation of power. So greater provision should be made to see that more generation of power takes place, if necessary even by importing generating sets. Somehow or other we should see that the rural electrification side is taken care of.

Coming to ceiling on land, we had a lot of debate on this. But there is a definite distinction between land irrigated by tube wells and land irrigated by canals. Suppose a land is irrigated by impounded water of Bhakra Nangal or rivers then the crop would be much better because that water has no salinity. In the case of water from tube-wells there is salinity and in places like Gujarat there is even oil trees, which damage the crop. So, there is quite a lot of difference in cost and effect between tube well irrigated and canal irrigated land and this should be borne in mind when a ceiling on land is fixed.

Then it is said that the farmers are not paying any taxes. I may humbly submit that they are paying the most by way of indirect taxes. They pay tax on cloth, sugar, tobacco tractor, fertilizers and on many other items. In fact, all the necessities of life of the farmers are taxed and there is no scope for further taxation of this sector.

Finally, if we pursue a sensible policy we can build up good reserves.

For example, Japan has already built up nearly 20,000 million dollars reserve from a stage where its economy was completely

shattered.

MR CHAIRMAN Shri Basumatari

SHRI D BASUMATARI (Kokrajhar)

Sir, We have been listening to the hon Members who speak so many hours together on the Finance Bill. Many of them, including you, the Chairman, have been speaking about the land ceiling. We have seen that Assam has made land ceiling three times. But if you go to the field you will find not a single landless people is restored or provided with land and if you go State by State say for example Madhya Pradesh, Madhya Pradesh is a State having 23% tribals. If you see the history about the entire lands belonged to the tribal people and those tribal were pushed up on the hills and those who are in the plains now are deprived of their own lands. If you ask them whose land is this, they will say that the land belongs to them and how it has been taken out by the Shukars and landlords. They will give the history that how the loan of Rs 5 or Rs 10 becomes Rs 100/ in two or three years with compound interest there on. In this way the lands have been squeezed by the Shukars and multi-landlords. If you go to the field you will find that all the tillers of the land are Scheduled Caste and Scheduled Tribe people. If you go to your own State of Bihar, from Patna to Ranchi, you will find on the whole land on both sides of the roads people are working. If you go to the field and ask the question, whose land it is, they will at once say that this land belongs to them before. They are afraid to say this so they will look this side or if somebody hears this they will be in danger. Therefore, I want to stress it is not the question of ceiling alone on land it is the question of how to provide the lands to the landless people who have been deprived.

Now in regard to Madhya Pradesh wherefrom my friend come I have extensively examined the area in a certain capacity as a Chairman of the Welfare of Scheduled Caste and Scheduled Tribes. There I found that a Bill "Restoration of land" has been passed many years ago. If you go through the Act you will find that just to restore the land to the people from whom the land has been squeezed by the Shukars or money-lenders, it was found that huge

[Shri D Basumatri]

money is to be paid to the moneylenders, and thus the Act has not been activated. If you go in detail, you will find that only Rs. 50/- were paid and the land was taken away after some years. So, we have got to be practical about what we want to do. We don't see we are only talking without any understanding as to why and what for there should be land ceiling.

Mr. Stepien spoke on a very important point, i.e., how to see that these unscrupulous people can be controlled, and at the same the disparities between the rich and the poor are to be removed. But he has pointed out that it is very difficult to control the big business people and also the monopolists. We talk of these monopolists. What is their number? They are only about 70 to 75. Why not we be able to see that the monopoly is squeezed up. You have been talking of a few landlords; you have been talking of a few owners of land and whereby you are not gaining anything nor you can restore the land to the tillers, whose lands have been resurped.

The other day when you Mr. Chairman, I heard you with great attention and you were found to be very practical. So, we talk of land ceiling, land ceiling and land ceiling. This socialism cannot be established only by squeezing land from the few people. It is not possible. But why do we talk about them? We talk about them because they don't have any voice. Have we got the guts to speak about these monopolists and big business houses and urban ceiling? We have no guts. Now, 25 years have passed and we have not done anything in regard to removal of disparities between the haves and have notes.

It is said by other parties that poor have become poorer and rich have become richer. What do we find in reality? I come from the tribal area. In those days, there was no question of giving education to the children; there was no question of giving them rich food, good clothes and all that. Our economy was very easy and the life was also very easy. But now, every household has to see that their children are educated, that their children are given rich food, good clothes and so on. If you keep the ceiling

at 18 acres of land, only you are not helping them. What is the protection that you give against exploitation? What is the produce of these 18 acres. In Assam, it will produce only 5 pounds in a *bigha* of land and, if you multiply it by 18, you will find how much it will come to. It is not much. But what about the prices of food, clothes and other essential commodities? If you compare like that, you are not helping the poor people. You are helping the rich people, the monopolists and big business people.

You are now talking only about the land ceiling, about cultivable land, irrigated land and all that. What about tea gardens? What about fruit orchards? What about coffee gardens? What about them? They are earning lots of money. You cannot talk of ceiling on them. They have a strong forum to speak out. We pass the Bill after Bill; and Act after Act. But these are not implemented. Everywhere you will find loopholes and difficulties in implementing them. It is done by bureaucracy. Whatever you say, you should see that it is implemented.

Here, in Parliament we talk of socialism and all that. When we go out, we talk of big people, the rich people. Outside Parliament, nobody is looking up to the poor. Whatever we do, we do for the rich and vocal people. We should actually do something for the poor. We should be serious about implementing the laws that we pass here. We pass a Bill but we never see to it that it is implemented. We only pass it. Nobody is there to see whether it is implemented or not. That is the biggest loophole.

With these words, I support the Finance Bill and request the Government, when any Bill is passed, to see whether it is implemented or not, and try to do what you say and be sincere in doing that, so that no rules framed stand in the way as it is seen everywhere.

श्री राजक सिंह (जागरा) : सभापति महोदय, जो फायनेंस बिल हमारे सामने है उस का मैं अनुमोदन करता हूँ। मैं फायनेंस मिनिस्टर साहब से निवेदन करना चाहता हूँ कि मैं बीस वर्ष से पार्लियामेंट का मेम्बर हूँ लेकिन

हमेशा डेफिसिट बजट बनता है। मैं दो वर्ष से निवेदन कर रहा था प्राइम मिनिस्टर साहब से कि हमें सर्प्लस बजट बनाना चाहिये, लेकिन चूँकि 1971 में बंगला देश की समस्या उपस्थित हो गई, पाकिस्तान युद्ध आ गया इस कारण हमारा काफी खर्च हो गया। इमराल्त यह तो नहीं कहा जा सकता कि इस के लिए कुछ नहीं किया गया, लेकिन सरकार की अपनी मजबूरी हो सकती है। मगर मैं कहूँगा कि जो हमारा आध्वा का बजट बने यानी 1973-74 का उसको सर्प्लस बनाना चाहिये।

हमारी करीब 80 पब्लिक अन्डर्टैकिंग हैं उन में 4000 करोड़ रुपया लगा हुआ है कोई फायदा नहीं मिलता शायद ही कुछ में कुछ फायदा होता हो। उनमें लगे रुपये के लिए हमको करोड़ों रुपये ब्याज के देने पड़ते हैं। मैं मंत्री महोदय से कहूँगा कि उनको दसका देखना चाहिये कि जो भी पब्लिक अन्डरटेकिंग है क्या वह नुकसान के वारते हैं। पब्लिक अन्डरटेकिंग्स इस तरह की होनी चाहिये कि स्टेट का फायदा हो। जो प्राइवेट अन्डरटेकिंग्स है वह काफी फायदा उठा रही है। 10, 20 या 30 परसेंट तक फायदा उठा रही है, लेकिन पब्लिक अन्डरटेकिंग्स में नुकसान हो रहा है। उनके इन्सुरान्स को आप को ठीक करना चाहिए। खास तौर से जो कारपोरेशन हैं वह तो अपने को इन्डेपेंडेंट बडी समझते हैं, उसमें कोई खास देखल नहीं दिया जा सकता। इस स्थिति में सुधार होना चाहिए और कारपोरेशन में जो नुकसान होता है उसको दूर किया जाये। अतः उनकी जांच पड़ताल की जाये।

अब हमारे सामने मसला है ब्लैंक मनी का। हमारे देश में काफी ब्लैंक मनी बढ़ गया है। इन्फ्लेशन भी काफी हो गया है जिससे चीजे काफी महंगी हो रही हैं। मामूली आदमी उसको बर्दाश्त नहीं कर सकता है। कारण यह है कि इस वक़्त जितने भी डाक्टर्स हैं या वकील हैं वह काफी पैसा कमाते हैं, मकनमेंट के अधिकारी हैं वह भी काफी रिश्तते खाते हैं, लेकिन

यह लोग अपनी आमदनी पर इनकम टैक्स नहीं देते हैं। खास तौर से एक्साइज इन्स्पेक्टर, दूसरे इन्स्पेक्टर हैं जो हजारों रुपये महीने पैदा करते हैं और बोर्ड इनकम टैक्स नहीं अदा करते हैं। इसलिए सरकार की निगाह इस तरफ जानी चरिये ताकि ब्लैंक मनी में कमी हो। सारा पैसा सर्कुलेशन में आये। एक व्यापारी ने बनलाया कि इसका एक तरीका यह भी है कि हमको इस बात की इजाजत दी जाय कि हम मकान बनाये, कारखाने बनाए लेकिन हम से यह न पूछा जाय कि यह क्या कहा से आया। इसी तरह से सारा रुपया बाहर आ सकता है, लेकिन इसका जवाब नहीं मिला। वाचू समिति की रिपोर्ट भी इस सम्बन्ध में है कि हम किस तरह से काले धन का पैसा बाहर ला सकते हैं। मैं चाहूँगा कि इस रिपोर्ट पर टीक से विचार किया जाये।

मैं उत्तर प्रदेश स्टेट के बारे में भी कहना चाहता हूँ। वह स्टेट बैंक बर्ड है। हमारे सथियो ने बतलाया भी कि हमारी आमदनी कितनी घटती जा रही है। खास तौर से आगरा जिला बहुत ही बँ बड है। आज आजादी के बाद पच्चीस वर्ष के घन्दर वहाँ पर कोई इडस्ट्री नहीं खुली है। मैं चाहूँगा कि जिस आयल रिफाइनरी के वास्ते नमोशन ने आगरे को रिक्मेंड किया है वह उसी जगह पर खोली जाये। वहाँ पर ब्राड गेज है, मीटर गेज है, बिजली भी है, पानी भी है, कम्युनिकेशन भी है। मैंने प्रधान मंत्री से भी कहा कि यह इडस्ट्री आगरे में होनी चाहिए। उन्होंने कहा था कि समय आन पर इस पर विचार करनी। मैं अपने यही निवेदन करूँगा कि चूँकि आगरे की जनता में बहुत बेकारी है, इसलिए इस उद्योग को वहाँ पर स्थापित करना चाहिए।

हम इस साल सिल्वर जूबिली मनाने जा रहे हैं। मैं बतलाना चाहता हूँ कि हमको स्वल्नत्रता प्राप्त किए हुए 25 वर्ष हो गये। मैं उन लोगों से से हूँ जिन्होंने 14-15 अगस्त की

[श्री अचलसिंह]

रान को डिक्लेअर किया था कि हिन्दुस्तान आजाद हो गया। मैं चाहता हूँ कि इस साल स्वतन्त्रता दिवस अच्छी तरह मनाया जाये ताकि हम लोगो में उत्साह पैदा कर सकें। और यहाँ कौन्ही हुई जो बेकारी है उसको दूर कर सकें।

हमारे यहाँ के लोगो में आज फैशन बहुत बढ़ गया है। कपड़े, पान, मिग्रेट, शराब, सिनेमा और दूसरी चीजों का खर्च इतना बढ़ गया है कि हर आदमी को सैकड़ों रुपये उन पर खर्च करने होते हैं। मैं चाहूँगा कि इस पर रोक लगाई जाये। जिस तरह से चाहना मैं हर एक आदमी के लिए एक ड्रम कर दी गई थी उसी तरह मैं आपको कुछ करना चाहिये। महात्मा गांधी भी सादगी पर बहुत जोर देते थे। उसके ऊपर भी ध्यान देना चाहिए। ताकि गरीब अमीर का भेद समाप्त हो सके।

SHRI P K GHOSH (Ranchi) I rise to support this Bill. The task before Government is very great. We have promised the people to *hatao garibi* and *khatam karo beकारी*. This is a very difficult job, and it cannot be done easily. For this, we have to mobilise enormous resources.

Only a few days back, the mid-term appraisal of the Fourth Five Year Plan was issued, and we found that there was an extra allotment in the annual plan for 1972-73 of only a few hundred crores of rupees. That is not going to help. If we really want to achieve our goal, the annual plan outlay should at least be doubled. Therefore, I say that resource mobilisation is very essential.

Some people think that if we raise the rate of income-tax, the resources will be mobilised. But I say, no. Our rate of income-tax is not low, but it is quite high. Because of tax evasion Government are not going to get enough resources. They have to stop tax evasion. About 75 per cent of the income-tax is evaded. Sales tax is being evaded. There is theft of sales tax, there is theft of excise duty and so on. All this has to be stopped. For this we have to make our Government machinery very

strong and very effective. Today, the Government machinery is very corrupt, and we have to see that the corrupt officials and the inefficient people are thrown out.

Merely imposing a ceiling on urban property will not narrow down the gap between the rich and the poor. There are other methods of having wealth, such as in industries and other sectors. Therefore, if we want to narrow down the gap between the rich and the poor, we have to think of some other methods. After the death of a person, we should impose such an amount of death duty that the heirs of the person after his death will not get more than Rs 5 lakhs worth of property, and the rest should be taken over by Government. Then only we shall be able to narrow down the gap between the rich and the poor.

Besides stopping tax evasion for resource mobilisation, we shall have also to nationalise import trade. A handful of people are making huge profits out of import trade. Import trade must be nationalised by Government. Government should also run the STC and other Government institutions in a business like manner so that they can yield huge profits and we can mobilise resources thereby also. Also, we have to impose agricultural income-tax. Only 20 per cent population in the urban areas are taxed 10 per cent and 80 per cent people living in the villages are paying only 20 per cent of the taxes. I know that the people living in the villages are poor, but there are rich people also in the villages and many big businessmen have acquired farmlands and are making money. Therefore, I would suggest that the agricultural income-tax should also be collected.

Regarding project allowance, I have been writing since a long time. I have written so many times for sanctioning project allowance to the Central Government employees in Ranchi. In HEC there is a project, and because of the HEC which is adjacent, the prices prevailing in Ranchi area are the same as those in the HEC area. The nationalised banks have realised this position and have already given project allowance to their employees living in Ranchi. Similarly, why should Government not also give project allowance to their employees living in Ranchi?

MR CHAIRMAN : Shrimati T. Lakshmi kanthamma.

SHRI P. K. GHOSH :\*\*\*

MR CHAIRMAN : Whatever he says will not be recorded.

SHRIMATI T. LAKSHMIKANTI - AMMA (Khammam) : The whole country has been looking to the Government to see they would fulfil the promises they made to the people during the elections. The other day when Shrimati Indira Gandhi came to Hyderabad, she said 'There is so much talk about Indira wave or other things which are not correct. As long as I stand by the people and fulfil the promises made to them, they stand by me. It is not just a matter of Shrimati Gandhi or any other person'. I think she said this rightly.

In right earnest, all States have taken steps to enact land legislation. In my own State, a land Ordinance has been promulgated. People have shown great enthusiasm for this and there has been a lot of appreciation about it. Some people who have always been opposing land reforms or who have tried to create opposition to it have failed in their attempt. For example, the ex-Revenue Minister in my State, Shri Thamma Reddy, who was supposed to introduce land reforms himself said he would lead an agitation of kisans against the Ordinance. The other day there was a meeting. He called some press correspondents. He said there would be a big public meeting to protest against this Land Ordinance and ask Government to withdraw it. You would have read about it in the papers. The people replied to it fittingly. Whereas the press correspondents were nine, the people present were 8. Ultimately, the press correspondents smiled and left the place.

Article 15 of the Constitution says that there shall be equal rights for boys and girls and that the State shall not discriminate against any citizen on the ground only of religion, race, caste, sex, creed or any of them. Keeping this in view, I would request Government to bring forward legislation to abrogate section 6 of the Hindu Succession Act which says :

"When a male Hindu dies after the commencement of this Act, having at the time of his death an interest in a Mitakshara coparcenary property, his interest in the property shall devolve by survivors upon the surviving members of the coparcenary and not in accordance with this Act.

'Provided that, if the deceased had left behind surviving a female relative specified in class I of the Schedule or a male relative specified in that class, who claims through the female relative the interest of the deceased in the Mitakshara coparcenary property shall devolve by testamentary or intestate succession, as he may be entitled to under this Act and not by survivorship.'

Unless you remove this section there would not be equal rights for girls as proposed by the Constitution. If it is not done, this provision in the Constitution will have no meaning. So I request Government to bring legislation to abrogate it.

I am glad that when I brought to notice here the question of discrimination against women in the services, the Prime Minister was kind enough to go into it and promise its removal. I hope this discrimination will be removed in the ensuing legislation that will be brought before the Assemblies. Since I do not have much time, we will make a representation on this separately.

I will say a word about the question of overdrafts by States. The Reserve Bank has put restrictions on overdrafts by States. But State has suffered due to drought and floods. This will be a big problem faced by the State, and I think the Minister will consider this question sympathetically.

श्री रामावतार शास्त्री (पटना) : मनापनि महोदय, दो या तीन मिनट के अन्दर मे बिहार की दो महत्वपूर्ण और गंभीर समस्यायो की तरफ बिल मंत्री महोदय का ध्यान खीचना चाहता हूँ। पहली बात यह है कि पूरा बिहार लू से और पीने के पानी की कमी से जल रहा है, यह आप मे अक्षबारों में पढा होगा। पटना

\*\*\*Not recorded.

[श्री रामावतार शास्त्री]

हो, दानपुर हो, भागलपुर हो, मुजफ्फरपुर हो, गया हो या आरा हो धनबाद या जमशेदपुर हो, बिहार शरीफ हो या दूसरे जितने भी शहर हैं और साथ साथ देहान, पूरे का पूरा बिहार पीने के पानी की कमी से जल रहा है। लू से 91 व्यक्तियों की मृत्यु हो चुकी है। इसलिए मेरा निवेदन होगा कि आप का ध्यान इधर जाना चाहिए और बिहार गवर्नमेंट को आप जितनी मदद इस दिशा में कर सके, करनी चाहिये क्योंकि बिहार कभी बाढ़ का शिकार होता है, कभी सूखे का शिकार होता है और आज वह पीने के पानी की कमी का शिकार है।

दूसरी बात मैं यह कहना चाहता हूँ कि बिहार के पूर्णिया जिले में कटिहार क्षेत्र जो औद्योगिक केन्द्र है, वहाँ एक थर्मल पावर स्टेशन बनाने वाला था। 5 लाख रुपया उम पर खर्च हो गया सर्वे आदि करने पर और उसके लिए जमीन भी ले ली गई। लेकिन अब सुनने में आया है कि वह थर्मल पावर स्टेशन वहाँ से हटा कर बंगाल ले जाया जा रहा है, बंगाल में बने, इसका मुझे कोई विरोध नहीं है लेकिन कटिहार से हटाकर उसको बंगाल में भेजना यह उचित नहीं है। कटिहार में थर्मल पावर स्टेशन को बही रहने देना चाहिए। इस माँग को लेकर गत 11 मई को वहाँ की जनता ने और सभी दलों के लोगो ने कटिहार बन्द किया और 6 या 8 घंटे तक तमाम रेलें बन्द रही, काम बाँज ठप रहा। तो, मेरा निवेदन है कि कटिहार में थर्मल पावर स्टेशन जरूर बनाइए। इसके अलावा बंगाल में या दूसरी स्टेट्स में बनाइए हमें उस पर कोई एतराज नहीं है। मैं चाहूँगा कि सरकार का ध्यान इन दो महत्वपूर्ण बातों की तरफ जाना चाहिए ताकि वहाँ की जनता में जो परेशानी है, असतोष है, वह दूर हो सके।

THE MINISTER OF FINANCE (SHRI YESHWANTRAO CHAVAN). Mr. Chairman, Sir, I am very grateful to the hon. House for discussing the Finance Bill for the last nearly nine hours and more. I

must say that mostly the hon. Members have, with very few exceptions—and exceptions should always be there—supported the Finance Bill very generously. In the course of the debate, there were many questions of a general nature which have been raised, discussed and debated. The major time of the debate was devoted to the major national problems which are being discussed in the country today, and which naturally, directly or indirectly are connected with the economic problems of the country. Therefore it was very logical that they should be raised during the course of the debate on the Finance Bill though strictly speaking they are not connected with the provisions of the Finance Bill. Therefore, I have both a difficult and an easy task of dealing with the debate.

It is difficult in the sense that it is very difficult to give any formal final, elucidation of Government's policy about these matters here and now, it is easy because I can certainly take the matters connected with the Finance Bill and deal with them and get away with it. So I am going to have, if not a mixed economy, a mixed treatment of both the aspects here.

Sir the first question that was raised by the hon. Member, Shri Bhattacharyya who spoke first was about the prices and the result of the taxation proposals. This is certainly connected with the Finance Bill which I shall deal with a little later. Shri Indrajit Gupta, Dr. Rao, and at the end of the debate, Shyamrao Babu, also raised some questions of a general nature relating to the general approach of the Government about the *Garibi Hato* programme. Dr. Rao raised the question of the ceiling on property, both urban and rural. He expressed certain views, I can say that I agree with him so far as the general approach is concerned. He had asked what is going to be our attitude to mixed economy. As I said I do not want to enunciate any policy in this matter but as one who understands the policy of the Government or the programme of my party, there cannot be any doctrine of a mixed economy, as such as far as I understand it. What we have to build in this country is a socialist economy. Mixed economy was talked about because it was a recognition of a reality at a certain stage of development in the country. Historically, if one sees as we

progress, the role of the public sector will certainly increase. There are many aspects of a socialist economy. Some people talk in a technical manner, viz, merely nationalising the means of production. Certainly it is one of the important factors. But I understand it as the restructuring of society, as far as relationship of society to property is concerned, relation between income and individual; and the most important one is the distribution of national wealth. These are basic factors which we have to take into account. When Members say : where is your *garibi hatao* in this Bill, it reminds me of the Pathan who goes for asking for repayment of loan, who moves around the person and says : I have given you so much, give me back. When we say *garibi hatao*, it is a programme of socialism. I should like to say that it is our commitment to have a socialist programme. We are in a transitional programme, trying to find out the mechanics. How to go through this transitional period? It is a fact of life that there are monopolies.

SHRI JYOTIRMOY BOSU : They are growing.

SHRI YESHWANTRAO CHAVAN : They are not growing. *(Interruptions.)* We can argue about it. Our objective is first of all to stop the growth of monopolies, to see that our economy is socially motivated. If there are monopolies, we have to see how they can be really subservient to the general social objectives of the socialist economy... *(Interruptions.)* This is the general approach. You have to see what we are doing about it. Monopolies are there. Therefore there is the Monopolies Restriction Act. Certainly, you cannot stop economic activities, you cannot stop production. We have to see that production continues. When the public financial institutions penetrate into the monopoly companies, when the nationalised banks give these companies loans, they are taking their shares, that is one of the ways of controlling monopolies and weakening them... *(Interruptions.)*

AN HON. MEMBER : Why are licences given to them ?

SHRI YESHWANTRAO CHAVAN : Nobody is afraid of nationalising monopolies. The Prime Minister has said that

we shall not hesitate nationalise anything if it is in the national interest...

SHRI JYOTIRMOY BOSU : In the interest of the ruling party.

SHRI SHYAMNANDAN MISHRA : How does a statement satisfy people, unless you take action ?

SHRI YESHWANTRAO CHAVAN : If he wants proof of the action, in the last three years action on many fronts was taken.

SHRI SHYAMNANDAN MISHRA : You are having a hospital State; you are taking over only sick mills and sick mines.

SHRI YESHWANTRAO CHAVAN : Hospitals also have a place in society. Nationalising of banking, nationalisation of general insurance and coal mines—these are some of the things. These are important examples. If you want to put blinkers on your eyes so far these are concerned, you can do so.

SHRI SHYAMNANDAN MISHRA : The coalmines were in great difficulties, they were in a great mess.

SHRI YESHWANTRAO CHAVAN : Unfortunately they have been mismanaged so far. Is not coal production vital for our national economy? That is very important, the mines, particularly. The coal production is very essential and vital for the strength of the economy of the country. Therefore, if there are losses at present, in the long run it is going to strengthen the national economy. Therefore, it has its own priority. The priority of nationalisation has, therefore, to be decided according to the national interest and not according to the whim of the individual member or the individual party.

SHRI JYOTIRMOY BOSU : Insurance continue to pay them Rs. 33,000.

MR. CHAIRMAN : There will be difficulty. At every stage Mr. Bosu wants to interfere when the hon. Minister is speaking. It is not proper.

SHRI YESHWANTRAO CHAVAN : Not to bother about it I will be able to deal



[Shri Yeshwantrao Chavan]

with it

This general criticism, as I said, is very vague. I am certainly prepared to welcome it, if it is really helpful and in a way to concretise programme of social economy. We want ideas. We do not say that we have monopoly of ideas.

You, Mr. Bosu, are another type of monopolist because you think you have the monopoly of ideas. This is the difficulty.

We certainly want ideas. I tell you even in a communist State, this is my personal view, the most important communist state in country even the leadership has not yet claimed, that they have 100% socialism yet. Let us accept the fact. It is a process, continuous process and we are realistic in doing. What we are talking about is democratic socialism. While implementing socialist programme we have to see that we keep the base of democratic institutions, strengthen the democratic institutions and it is, therefore, through the instrumentality of these democratic institutions, that we want to establish socialist programme. We are going ahead with it. Shyamnandan babu we have parted only about three years ago. Are there so different approaches now for the socialist programme?

SHRI SHYAMNANDAN MISHRA  
(Interruptions) I have always held those views (Interruptions)

SHRI YFSHWANTRAO CHAVAN: I am not talking about syndicate. I am talking about Shyamnandan because he was talking in terms of socialistic programme and democratic socialism. I think he should understand the mechanics of working of socialism. So, Sir, I would request hon. Members not to merely talk in terms of vague sort of a position and not to talk merely in abstract terms of negativism. I was really speaking, eagerly waiting to quench my thirst for new concrete ideas. Certainly some of the suggestions made by hon. Member Dr. Rao will be carried out after certain analysis in certain aspects which needs to be gone into and I certainly request him as he is one of our leading

members of our party and intellectual of country, will give us some specific view in this matter which will be useful in this matter.

As far as the ceiling of the property both urban and rural, it is our commitment now. Debate is going on as to how to make it practicable how to make it even more radical, if possible. There is no difference of opinion about it.

This is a democratic party. Some of you do not understand the working of it. At all levels, we discuss matters, express our differences and try to hammer them out. Ultimately we take both the economic, political and national considerations into account and accept ultimately the lead given by our leader. This is the mechanics of a democratic party.

SHRI JYOTIRMOY BOSU: Shall I read out to you what Mr. Chindrashekar of your party has said?

SHRI YESHWANTRAO CHAVAN: Really Mr. Chandrashekar is a very important member of our party. If he has said something, it only shows the freedom of our party.

SHRI JYOTIRMOY BOSU: He says, you are guided by the kulak lobby, by the rich farmers.

SHRI YFSHWANTRAO CHAVAN: If you are prepared to accept him as your leader then we can have a dialogue about it.

Dr. Rao raised another important question about the functioning of the nationalised banks. Certainly, we have to evaluate their performance. It is not enough to nationalise, we have to see how nationalisation is functioning. That is much more important. He did mention about functioning of the banks.

SHRI D. BASUMATARI: About land nationalisation also.

SHRI YESHWANTRAO CHAVAN: He threw certain general ideas about it. He said land is a national resource. It is true. Even in the old reactionary, conservative, land legislation, the basic ideas was that land

belonged to Government. This is accepted from the very beginning that land is a national resource and a natural resource. "सबै भूमि गोपाल की"।

About those basic things, there is no doubt. The Question is, ultimately how are we to fix the relationship of the individual of family to the property in the present circumstances. That is most important. Ultimately we have to see that the relationship of an individual to the property must not be such that he is in a position to concentrate power in him and exploit somebody else for that. Ultimately this must be the guiding principle. How to do it is a matter of mechanics—mechanics of putting it within the frame work of law, the Constitution or the political institutions or democratic institutions. These are matters which one has to take into account.

Regarding nationalised banks I think we have given a series of statistical information to the members of the House in reply to starred and unstarred questions.

**SHRI JYOTIRMOY JOSU :** Discouraging ones !

**SHRI YESHWANTRAO CHAVAN :** Certainly you are entitled to take that view I am also not taking a very optimistic view, but I am not taking as pessimistic a view as you are taking.

**DR. V. K. R. VARADARAJA RAO (Bellary) :** Why not concretise it and bring forward a white paper on the subject ?

**SHRI YESHWANTRAO CHAVAN :** It can be done. I would not call it by a big name like white paper. But that information can be consolidated. The only point is, things are constantly changing. The increase in branches is a continuous process. The figure which was true three months before is not true today. The expansion is continuously taking place. Deposit mobilisation is also one of the factors. At present, our emphasis has been three-fold: One was about reaching the unbanked areas and under-banked areas. Secondly, when we go to new areas, there should be increase in deposit

mobilisation. Third was that having taken over the credit system in such a substantial manner, whether through this system, we can reach the neglected sectors. These are the three aspects of this matter. As far as the first two aspects are concerned, I can say that there is reasonable progress. I do not want to give the figures, though I have got them here. Opening of branches is a continuous process which is going on. There is also substantial increase in the deposit mobilisation in the last two years. This is something very important.

17 hrs.

The third question is whether we have succeeded in reaching substantially and effectively the neglected sectors. I am not satisfied here. There are many reasons for it. The first factor is that the commercial banking system which is evolved so far in our country is yet to equip itself for dealing with this problem, because they are completely urban-oriented. Now when they go to the rural areas they have to acquaint themselves with the rural sector, the rural problems, and they have to acclimatise themselves with the rural conditions. Suppose a man working in Delhi is transferred to a village in Uttar Pradesh. He would certainly work in such a way that somebody would like him to be transferred back to Delhi. I am saying this because some members have written to me in this connection. When they told the employees that they are not working satisfactorily, they replied that this is one of the way of getting a transfer back to Delhi as a punishment.

So, the emphasis at the present moment will have to be on the training of the people. It is a question of giving the right type of training and creating the right type of attitudes among the bank employees. In this matter I will need the co-operation of the trade unions, which they are willing to give. Naturally, they have their problems, but during whatever discussion we had with them they have promised their co-operation. I also need the co-operation of the Labour Minister. Naturally, these things will have to be done much faster.

**SHRI P. VENKATASUBBAIAH :** What about the insistence on credit-worthiness of the artisans by the banks ?

**SHRI YESHWANTRAO CHAVAN:** As far as the policy is concerned, we have taken a decision about it. But, ultimately, implementation of this decision is required to be done by the man in the field. What happens is that the person in the field, in order not to create any difficulties, does not take any decision, because the safest way of not getting into difficulties is not to do anything. This sometimes creates difficulties. That is why I say that we have to create right type of attitude amongst the people who are in charge of implementing the decision. Therefore, we will have to do a different type of recruitment. We should have a new recruitment policy, a new training policy, a new attitude and possibly we will have to make new institutional arrangements also. It is not only recruitment and training but we will have to think of new type of institutions. We will naturally think of doing it. It will have to be thought of from time to time. We have not come to any final answer. In fact, I was looking forward to some discussion on this point.

Recently, some committees have gone into the matter. The Banking Commission has gone into the general question. Another committee was appointed by the Agricultural Commission, which has also gone into this matter. They have made certain recommendations, which we will consider, and we will see what we can do about it. But those hon. Members who have got some special experience in this matter, if they give me suggestions, I will consider those suggestions.

Our major objective of nationalisation is to see that these credit facilities are ultimately made available to the small man in the society, particularly in the neglected sectors, the small agriculturist, the person who wants to have some sort of self-employment, the small artisan and so on. This is the type of persons we want to help. For that we have to create conditions. This is my own assessment. Since he mentioned the nationalisation of banks, I thought I will, by giving an illustration, show how we look at the problem.

**SHRI DINEN BHATTACHARYYA** (Serampore) : 77 per cent of the credit facilities is enjoyed by the big houses.

**SHRI YASHWANTRAO CHAVAN :** I

can certainly give some information about that, if you want. But I have very little time and I have to answer all the questions.

Now, I will deal with the problem of prices and the effect of Budget on the prices. I think, Mr. Bhattacharyya made a reference to a certain report that appeared in the *Economic Times* and he gave certain quotations from that. I have explained on more than one occasion about the indirect taxation that where the overall levels of incomes are low, the contribution of direct taxation has necessarily to be lower and that the principle source of revenue in an under developed country tends to be the indirect taxation.

I have been carefully seeing that the impact of the indirect taxation does not have adverse effect on the price situation. In the last Budget, I carefully avoided touching such items as may cause an increase in prices.

Mr. Bhattacharyya has referred to a report appearing in the *Economic Times* dated 29th March, 1972 regarding the Budget impact on prices. According to the study made, the changes in the indirect levies proposed in the Budget for 1972-73 were likely to push up the wholesale commodity prices which will be anything between 5 to 6 per cent.

I would now come to the actualities. Since the time the Budget was introduced and until today, the index of wholesale prices has in fact, remained steady. For example, in March, 1972, it was 192.5 and on 15th April, 1972, it was 192.1. Since the hon. Member has referred to a press report, it is pertinent to refer to another report appearing in the *Times of India* dated 23rd March, 1972, wherein it has been reported that the increased levy on steel has only reduced the un-official premium charge in the open market and that the market prices have held the pre-Budget level.

Recently, I indicated in reply to a Question as to how the rise in prices in India over the last four years compared with the rise in prices in selected countries of the world. I do not think I should take the time of the House on that. Really speaking, the question of inflation of price-rise is a world

problem and the developing countries are facing the same problem. As compared to others, I would like to say that the price level in India is comparatively—I will not say, reasonably-low. Of course, there are different types of demands on the services; there are different levels of production and the magnitude of population that we have to look after is also different. These are some of the factors that have to be taken into account.

There is another very important question which I would like to deal with. Certain hon. Members raised a question about the relationship of the States with the Centre in a federal structure in regard to financial matters. This is a very important matter. Really speaking, the major factor of the Centre-States relationship is now concentrated in the financial field. Some hon. Members said—I do not know who said it—that the States have become the pensioners. I beg to differ with that statement. When we say, pensioner, it means that a pensioner has no power to do anything and that he subsists only on whatever is given to him. That is what is popularly understood by being a pensioner. It is true? I would like to say that it is not true. The Seventh Schedule has given the States powers of taxation. It is true that these powers of taxation which are given to the States are not enough. I quite agree. Even the Constitution has accepted it. It is not something that we are giving some new concessions to them. The Constitution itself has accepted the position.

Therefore, they have made a provision by which the Finance Commission, every five years, goes into the question of devolution of taxes. Devolution of taxes is not something like a gift the Central Government gives them; it is a Constitutional right especially because the Government of India has always treated the recommendations of the Finance Commission as awards. What is given to the States is not a gift or a charity. It is, really speaking, their Constitutional right.

**SHRI JYOTIRMOY BOSU :** What is the outcome?

**SHRI YESHWANTRAO CHAVAN :** I will tell you what is the outcome. I would

certainly like to give figures for that : the additional Central excise duty levied is made available to the State Governments ; another example is the estate duty on agricultural property which again, for the purposes of uniformity, is collected by the Centre but made available to the States as it is rightfully theirs. That increasingly larger devolution of resources has been made under the Finance Commission's awards and low States have participated in the growth of revenues of the Centre would appear from the following figures :— Whereas the amount transferred to the States under the Finance Commission's award during the First Plan was only Rs. 386 crores, it rose to Rs. 1,549 crores in the Third Plan and was estimated by the Fifth Finance Commission to rise to Rs. 4,266 crores in the Fourth Plan period, but will actually be much above this figure. The budget estimates for 1972-73 which we are discussing now alone involve a devolution to the extent of Rs. 1218 crores to the States. Please take into account these figures.

**श्री बिभूति मिश्र (मोतीहारी) :** इडिपंडेस के बाद बिहार का फिनांगल पोरीशन चौथी थी, जबकि अब वह सत्रहवीं है। किसी स्टेट को ज्यादा मिलता है, किसी को कम मिलना है। कमजोर स्टेट्स को ज्यादा दिया जाना चाहिए।

**SHRI YESHWANTRAO CHAVAN**  
This is alright. You see the method of distribution. You are talking about Central assistance. Ultimately the Central assistance for the Plan is also decided according to the formula agreed by the Chief Ministers in the National Development Council. This is not something that is arbitrarily decided by the Finance Minister or any other Minister or even by the Cabinet.

**SHRI JYOTIRMOY BOSU :** NDC is an informal consultative committee

**SHRI YESHWANTRAO CHAVAN**  
You better ask one of your Chief Ministers. If it was an informal consultative committee, Mr. Jyoti Basu would not have attended that. Treat this matter in a more serious manner. We are talking about certain serious matters. As I was trying to say, the question of States' finances problem is a very serious one. That is how we are taking

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that It is not something that they have their own resources I would like to give the figure, here also According to the review of the overall budgetary position of the States conducted by the Reserve Bank of India—I would like to mention this for the information of Dr V K R V Rao—, published in the Reserve Bank of India Bulletin, August 1971, for the year 1969-70, it appears that out of aggregate receipt of Rs 4,889 crores received by the States as much as Rs 189 crores are the States own revenue receipts and Rs 791 crores are the resources transferred from the Centre under the Finance Commission's award, making a total of Rs 2,687 crores Adding the State's own capital receipts of Rs 806 crores, this makes the States' own resources amount to Rs 3,493 crores out of Rs. 4,800 crores The remaining is naturally the assistance for planned development or sometimes it is also a gap in the Plan expenditure, sometimes loans are given for different purposes Therefore, if you look to the budget and the funds that are spent for the State administration, you will find that the large amount is controlled by the States themselves

This is not something that somebody is giving by way of charity Of course, I do not mean to prove thereby that the States have no problems The States have got problems, the Centre has also its own problems, and therefore, we have to sit together, discuss the matters and find out solutions for these matters Every year, continuously, the Planning Commission meets the Chief Ministers and the State representatives and discusses and annual plans with them and ultimately decides what should be done or what should not be done Informally also, as Shri Jyotirmoy Bose said, we are meeting in the NDC and discussing matters

One hon Member made a reference to the problems of overdrafts It is not peculiar only to Andhra Pradesh It is there in many other States This problem will have to be dealt with individually by discussing with them, but at the same time, we must see that overdraft is not a solution to the problem Overdraft is a deficiency. It is a weakness It is a disease, if I may be permitted to call it so It is a disease, and we are trying to cure it. By borrowing some-

body else's blood one cannot continue to live So, this type of thing does not help anybody at all

SHRI SHYAMNANDAN MISHRA It is like deficit financing by the Centre.

SHRI YESHWANTRAO CHAVAN If everybody starts deficit financing in this way, then we shall cease to be a national economy Certainly def financing will have to be done, but that will have to be done in a controlled manner, looking to the national interests as a whole and that has to be thought of by the Central Government I do not think that Shri Shyamnandan Mishra will have any difference over this matter If there are problems of the State Governments, certainly they will have to be looked into Naturally, backward States have got more priority in this matter If at all we want to do something about this matter, then the Centre should have a little more discretion in this matter so that the backward States and the backward people in the backward States also, because it is not a question of only the backward States but there are backward people also in the backward States have to be given some special priority in using the resources at our disposal

SHRI D N TIWARY (Gopalganj)  
Backward areas also

SHRI YESHWANTRAO CHAVAN By backward people, I mean the backward areas; after all, it is not the area which matters but it is the people

SHRI D N TIWARY There are affluent places also in backward areas.

SHRI YESHWANTRAO CHAVAN I have no difference over the substance of what the hon Member is saying; I do not want to quarrel about the phrase that he is using

I have thus tried to deal with the general problems raised by hon. Members Since this was one of the important aspects which I thought was related very much to the Finance Bill, and particularly the Finance Ministry, therefore I tried to deal with this aspect, which as Dr V K R Varadaraja Rao has particularly emphasised is an important problem and is going to assume more

and more importance in the days to come. Of course, some people tried to raise a political stick.....

DR. V. K. R. VARADARAJA RAO :  
Not I.

SHRI YESHWANTRAO CHAVAN :  
Not my hon friend but there were other Members. Politicians regard naturally every stick as good to use, and therefore, some people are using it in a different sense. I would submit that it should not be used for that purpose. It will have to be viewed and treated as a national problem and considered as a national problem and its solution will have to be found in the national interests. It is not an individual or the interest of any particular areas or State or people that should be the criteria in this matter. That is why I had mentioned this matter.

DR. V. K. R. VARADARAJA RAO :  
What about Central loans to the State Governments ?

SHRI YESHWANTRAO CHAVAN : I  
would like to say that this is one of the matter which will be considered by the Sixth Finance Commission and they will go into it.

SHRI P. R. SHENOY (Udupi) : Mysore State was promised assistance of Rs. 105 crores, but only Rs. 60 crores had been given.

SHRI YESHWANTRAO CHAVAN : I  
have answered some questions on that matter here. So, why raise it again ? We can discuss this matter, and I shall certainly give my hon. friend all the necessary information. I can assure him that as far as the development of Mysore is concerned, nobody is indifferent; at least I am not indifferent. I had very recently some discussions with the Finance Minister of Mysore, and I think we shall be able to find some constructive solutions to the problems that are there. Of course, they will also have to realise that there are certain limitations on the financial resources of the Centre as well.

SHRI G. VISWANATHAN (Wandi-  
Wash) : But the Centre is not exploiting the taxes under article 269.

SHRI YESHWANTRAO CHAVAN :  
My hon. friend sometimes interprets the Constitution in his own light.

SHRI G. VISWANATHAN : The Con-  
stitution is the same for him and me.

SHRI YESHWANTRAO CHAVAN : I  
said 'interpretation'. The Constitution is the same, but sometimes, the interpretations may differ.

I have taken more time to deal with the general problems. Some hon. Members have raised some individual problems about the tax proposals as such, I do not think that I need go into them now, because some of them have tabled amendments and I might deal with those suggestions when we deals with the amendments.

As far as I am concerned, I have never claimed that this one Finance Bill is going to effect *Garibi Hatao*. This is not the claim at all. The Finance Bill and the budget are important instruments.

SHRI SHYAMNANDAN MISHRA :  
But what are the redistributive aspects of the financial and taxation structure ? How is the hon. Minister going to develop that ? That is the most important question.

SHRI YESHWANTRAO CHAVAN :  
Quite right. It is a very important question. This will have to be dealt with in the Finance Bill and in certain other decisions and steps we are taking in other fields.

SHRI SHYAMNANDAN MISHRA :  
But the fiscal structure must be a social equaliser. What is he doing about it ?

SHRI YESHWANTRAO CHAVAN :  
Quite right. In the last two budgets and even in the present one, we have taken many steps to see that those Who are well-placed contribute more and more to the exchequer.

SHRI SHYAMNANDAN MISHRA :  
You have declared a tax holiday for the industrialists and traders. They have absolutely no new tax to Pay.

SHRI YESHWANTRAO CHAVAN : As  
far as wealth is concerned, by the new measures introduced last year, there is virtually

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a ceiling on it. We have to go into what further measures have to be taken

Many members raised the question of black money. I have talked about it on many occasions. There is the Wanchoo Committee Report which is very important in this respect and which goes into this entire question and the restructuring of the tax system,

Shri Salve made a very important point that the Wanchoo Committee has raised certain questions which will make us review some of our basic policy decisions. Therefore, we have to look into this problem very carefully. As far as the size of the problem of black money is concerned, it is certainly staggering. I have no doubt about it. At the same time, it is not a very easy question to deal with. Some member suggested demonetisation.

SHRI JYOTIRMOY BOSU : It is the Wanchoo Committee itself which suggested it.

SHRI YESHWANTRAO CHAVAN : I am neither for nor against demonetisation. I am neither opposing it nor supporting it.

SHRI JYOTIRMOY BOSU : Then why appoint such committees ?

SHRI YESHWANTRAO CHAVAN : It is a matter to be kept in mind as to how, where and if at all it is necessary, what has to be done about it.

I think Shri Salve made a reference to the raids and seizures that have taken place. He said that even these seizures have not produced much, that in the last so many years the total amount of money seized comes to only about Rs. 7 crores. Even the figure of Rs. 7 crores is not final because some of it might have been returned. It may be that there may be certain defects in conducting raids and seizures. But that support point which I would emphasise for the consideration of hon. members, that this black money is not hoarded money. That is the greatest danger of it. It is active money; it is in circulation; it is in the process of production. It is not merely static

money; it is constantly, continually creating new money also. It is an operation. Therefore, we have to think of steps whereby this type of dynamic black economy can be checked.

SHRI JYOTIRMOY BOSU : You are not sincere there.

SHRI YESHWANTRAO CHAVAN : Now he comes to the subjective attitude.

SHRI JYOTIRMOY BOSU : You had the report of such a highpower committee. You did not even publish it. You did not even publish the interim report saying that these are the recommendations. There is a skeleton in the cupboard.

SHRI YESHWANTRAO CHAVAN : You have never run administration. So you do not know. Such reports are not published. Even if these things are to be implemented, they are never announced like that. Do you expect that in 1971 when the country was at war...

SHRI JYOTIRMOY BOSU : 7th December. You pressurised them not to publish it.

SHRI YESHWANTRAO CHAVAN : When the country was facing an emergency, a crisis, you want to demonetise the currency and create a no-confidence in your own currency ? It is the most childish thing one can think of.

SHRI JYOTIRMOY BOSU. It was criminal to have ignored the report.

SHRI YESHWANTRAO CHAVAN : In these matters, one must realise the seriousness of what one is talking about, the consequences on the national economy, on the national psychology. We were facing a crisis, a war, an emergency. Can you create a condition then whereby you yourself do not believe in your own currency ? That was the simple question. Therefore, one has to think about it rather carefully.

SHRI JYOTIRMOY BOSU : Now everything is normal. Publish it.

SHRI YESHWANTRAO CHAVAN : As far as the general matters are concerned,

I have tried to explain.

**SHRI DINEN BHATTACHARYYA :** What is his positive statement regarding black money? What is he going to do about it? Appoint another Committee.

**SHRI YESHWANTRAO CHAVAN :** No. We are examining this report. I want to discuss this question with the Members of Parliament in the Consultative Committee. I have decided that we should meet on the 29th for some hours; we can meet also for two days sometime in the month of June. We have also invited some eminent economists in the country in the form of a seminar so that we can know from them also how to deal with it.

**SHRI JYOTIRMOY BOSU :** Why don't you publish the interim report now? If you don't, there is some reason. Publish the interim report. Let us have a look at it.

**SHRI YESHWANTRAO CHAVAN :** I have told you the substance of the recommendations. Why do you want us to publish it? (*Interruptions*).

**SHRI SHYAMNANDAN MISHRA :** There should be no difficulty in publishing it now, when everything is known.

**SHRI JYOTIRMOY BOSU :** You are not sincere. You want to hide it. I am charging you.

**SHRI YESHWANTRAO CHAVAN :** You only charge. The difficulty with you is that you only charge and never prove anything. What can I do?

**SHRI JYOTIRMOY BOSU :** He cannot get away with it. Why don't you publish the interim report? (*Interruptions*).

**SHRI YESHWANTRAO CHAVAN :** Than he made some baseless charges against my party.

**SHRI JYOTIRMOY BOSU :** You publish the interim report.

**SHRI YESHWANTRAO CHAVAN :** Leave it to me to publish it or not. That is a different matter. (*Interruptions*).

As far as this black money problem is concerned, certainly we are dealing with it. We have already taken a series of steps. One of the recommendations made in the interim report is being implemented by introducing a Bill in Parliament. It is coming up for consideration in the next week perhaps. It had gone to the Select Committee, and the Select Committee has already presented a report.

We have to take a number of steps. This will be only one step. There will have to be a series of steps. If you have any suggestion, certainly make it. But the only suggestion that you are making is, "publish the interim report." What a contribution to make? (*Interruptions*).

**MR. CHAIRMAN :** No, no. Mr. Bhattacharyya, this is not the way. Once or twice it can be done, but you should not always disturb the Minister while he is replying.

**SHRI YESHWANTRAO CHAVAN :** The hon. Member, Shri Jyotirmoy Bosu produced some documents suddenly. I just tried to have a look at the document. Really speaking, that document is not connected with the Congress party or the Prime Minister. The only thing is, when the Prime Minister's photo is published, he is afraid of that. I mean the poster. (*Interruptions*). What he is afraid of is the publication of the photograph of the Prime Minister. What can I do about it?

**SHRI JYOTIRMOY BOSU :** What about the other side?

**SHRI YESHWANTRAO CHAVAN :** I can tell you that as far as my party is concerned, whatever is published for the election propaganda on behalf of the party is paid by crossed cheques.

**SHRI JYOTIRMOY BOSU :** What about the photostat copy?

**SHRI SHYAMNANDAN MISHRA :** Was it done for some artistic or aesthetic purpose? Have your industrialists become so altruistic? (*Interruptions*).

**SHRI YESHWANTRAO CHAVAN :** The only point of fact—



**SHRI SHYAMNANDAN MISHRA :** It was done for the election.

**SHRI H. N. MUKERJEE (Calcutta—North-East) :** Mr. Chavan cannot laugh away the matter. When the hon. Member referred definitely to election posters printed allegedly to the extent of several lakhs at the expense of a large sum of money, for which the bill was sent to an industrial tycoon, he cannot laugh it away just like that by merely saying one thing or the other.

**AN HON. MEMBER :** It is black money.

**SHRI JYOTIRMOY BOSU :** Sir, on a point of order, under rule 376. I take the responsibility of proving the photostat that I have brought, R. P. Goyenka, Managing Director of Duncan Brothers. Ltd., has paid for the Congress election posters the value of which is not less than Rs. 5 lakhs. *(Interruptions)*. Goenka's address is given as care of Duncan Brothers... *(Interruptions)*

**SHRI SHYAMNANDAN MISHRA :** He owns that; he is the chairman.

**SHRI YESHWANTRAO CHAVAN :** If payment is made by the AICC office what is wrong about it?

**SHRI JYOTIRMOY BOSU :** He is misleading the House... *(Interruptions)*

**SHRI SHYAMNANDAN MISHRA :** You own it that you have got all your resources from them. He is one of the tycoons who had been seen moving about with bags of money from one Minister's house to another.

**MR. CHAIRMAN :** Order, order. It is not proper to make such a charge.

**SHRI H. N. MUKERJEE :** This should be done in the interest of propriety. I am not interested in wild charges. He should not be permitted to laugh it away; it is a serious matter. If Mr. Bosu or anybody else makes a challenge it has got to be taken up properly.

**MR. CHAIRMAN :** He is not laughing it away; he is giving a reply.

**SHRI JYOTIRMOY BOSU :** On a point of order. I have got another photostat of...

**MR. CHAIRMAN :** I am not allowing that; it cannot be done like this one after another. You cannot take the House by surprise. You should send it to the Speaker and get his permission. At this stage, I am not allowing it... *(Interruptions)* The Finance Minister is giving a reply to what you have said in the morning.

**SHRI JYOTIRMOY BOSU :** You are not suspending rule 376 and I am raising a point of order under that rule. That is my right. I have produced a photostat copy of a document which proves that Mr. R. P. Goenka who controls one of the twenty largest business houses in the country has paid for Congress election...

**THE MINISTER OF PARLIAMENTARY AFFAIRS AND SHIPPING AND TRANSPORT (SHRI RAJ BAHADUR) :** That does not say that... *(Interruptions)*. It is not a receipt.

**MR. CHAIRMAN :** There is no point of order. Whatever allegations you made in the morning, the hon. Minister of Finance is now replying to them. You were permitted by the Deputy-Speaker to say what you had to say. You have now to hear the reply. I am not allowing a debate over that. Whether you are satisfied with the reply or not, that does not matter... *(Interruptions)*

**SHRI C. M. STEPHEN :** Mr. Chairman, you ruled that the statement of Mr. Bosu should not go on record...

**MR. CHAIRMAN :** No.

**SHRI C. M. STEPHEN :** Mr. Bosu raised a point of order and when he was speaking you gave a ruling that the statement he was making should not go on record... *(Interruptions)* After that in the name of a point of order under rule 376, he has made certain statements, which are the statements which you said would not go on record. Merely because it has been raised in the name of a point of order, that should not be allowed to go on record. If it is allowed to remain on record, it will not be in accordance with your ruling.

MR. CHAIRMAN : What Mr. Bosu said in the morning, that was allowed by the Deputy-Speaker to remain on the record, I cannot expunge what the Deputy-Speaker allowed. But whatever he wants to produce now, that I have not allowed.

SHRI JYOTIRMOY BOSU : I have not produced anything now.

SHRI S. M. BANERJEE (Kanpur) : On a point of order, Sir. Certain allegation have been made by an hon. member of this House on the basis of a photostat copy, which has been circulated among the members. I also got a copy in the morning. Others can deny it. But since the charge is so grave, there are instances in this House—when Sardar Hukam Singh was in the Chair, a specific charge was made by Mr. Mani Ram Bagri against Prof. Humayun Kabir. Some members took exception to his observations. Ultimately the Speaker decided that the matter should be referred to him and he will decide it. I would only request that this question should be referred to the Privileges Committee or to CBI.

MR. CHAIRMAN : There is no point of order. It will be neither referred to the Privileges Committee nor to the Speaker nor to anybody else. The Finance Minister is replying to what Mr. Bosu said and the matter will end there.

SHRI YESHWANTRAO CHAVAN : It is a minor point to which I have made a reference. As far as the party is concerned the party has paid all the printing charges by cheque. (Interruptions)

SHRI H. N. MUKHERJEE : Certain allegations have been made on the basis of an apparently documented material. The reply should come at a subsequent period of time after examining it. A general reply does not solve the matter. Merely saying, it is wrong—I am not going to accept it. Here is a document placed on the Table of the House. He must give us some satisfaction.

MR. CHAIRMAN : You are a very senior member of this House as well as the leader of a party. When anything is said by the opposition or by any member or when any charge is brought, the Minister

gives a reply. If he gives the reply, the matter ends there. Regarding the question whether you are satisfied or not, that I cannot help.

SHRI H. N. MUKHERJEE : When a specific documented allegation is made—I do not say I accept it because I do not know—when a very serious allegation is made, if the allegation is lightly dismissed without that document being examined and we being given some idea as to the document having been proved wrong, I go with the impression that this has *prima facie* proved the allegation. (Interruptions)

SHRI SHYAMNANDAN MISHRA : A definite point of order arises because of the fact that this question is addressed to the hon. Finance Minister. The hon. Finance Minister owes an explanation to us where from this money of Rs. 7 lakhs or 8 lakhs or whatever the amount may be, came. The question cannot be settled by a bald statement by the hon. Finance Minister that it is baseless. This simply cannot satisfy us.

MR. CHAIRMAN : There is no point of order.

SHRI SHYAMNANDAN MISHRA : Will you please hear me? It has got financial implications; it has got legal implications. Therefore, this question has been raised by an hon. Member. Now the Finance Minister makes a political reply, not even an intelligent reply which can satisfy us.

MR. CHAIRMAN : It was also a political charge that he has brought forward without getting the specific permission of the chair.

SHRI YESHWANTRAO CHAVAN : I have given my reply. If anybody is not satisfied with it, I cannot help it.

SHRI DINEN BHATTACHARYYA : What is your reply?

SHRI YESHWANTRAO CHAVAN : I cannot repeat it. I have replied to it once I do not want to repeat it.

SHRI JYOTIRMOY BOSU : I have got proof of the photostat copy. What more do you want?

MR CHAIRMAN · If he goes on speaking without my permission, I will not allow that to go on record.

SHRI DINEN BHATTACHARYYA  
You dissolve Parliament if you are going to behave in this way \*\*\*

SHRI JYOTIRMOY BOSU \*\*\*

SHRI YESHWANTRAO CHAVAN :  
As far as the other aspects of the Finance Bill are concerned, they will have to be dealt with at the stage of the amendments I have already dealt with the major points of criticism that were raised during the debate. The detailed questions will have to be dealt with at the amendment stage I have finished

MR. CHAIRMAN The question is

“That the Bill to give effect to the financial proposals of the Central Government for the financial year 1972-73, be taken into consideration ”

*The motion was adopted*

Mr CHAIRMAN We will now take up the clause by clause consideration. There is no amendment to clause 2. So, I will put it to the vote. The question is

“That clause 2 stand part of the Bill”

*The motion was adopted*

*Clause 2 was added to the Bill*

Clause 3 —(Amendment of section 2)

SHRI N. K. SANGHI (Jalore) I beg to move,

\*Page 5,—for lines 3 to 7, substitute -

“ (ix) any winnings of prizes from lotteries whose tickets are sold to the public, cross—word puzzles and races including horse races, ” (9)

It is a very small amendment which I have given. Actually, for the first time, in the

Finance Act we have brought under taxation the winnings from lotteries, crossword puzzles, races including horse races, card games and other games of any sort or form gambling or betting of any form. My amendment is to the effect that tax will have to be paid only on winnings from lotteries whose tickets are sold to the public, crossword puzzles and races including horse races. It should exclude games of card. For example, the Chanakya theatre had announced among the people who purchase the cinema ticket one would get a free trip to Moscow. Such things should not be brought under this section. So also the games of cards. The anti betting legislation of the States can take care of them. Then there are certain lotteries run by the schools and colleges or social welfare institutions to raise funds. They should not be hit by this provision. That is why I have moved this amendment. I hope government will take into consideration this aspect and accept my suggestion. Because, if the income tax department try to tax games of cards and winning of money by bets, it will create a lot of confusion in the enforcement of this legislation.

SHRI YESHWANTRAO CHAVAN  
I have seen the amendment of the Hon'ble Member. I am afraid that if I accept his interpretation, I feel, there will be still more complications. Therefore, I would request him not to press for this.

MR CHAIRMAN · I will now put amendment No. 9 to the vote of the House. *Amendment No. 9 was put and negatived*

MR CHAIRMAN The question is

“That clause 3 stand part of the Bill ”

*The motion was adopted*

*Clause 3 was added to the Bill*

Clause 4—(Amendment of section 10)

MR CHAIRMAN : There is amendment No. 10 in the name of Shri N. K. Sanghi.

\*\*\*Not recorded

\*Moved with the recommendation of the President.

**SHRI N.K. SANGHI : I beg to move\* :**  
Pages 5 and 6,—

for lines 33 to 36 and 1 to 7 respectively  
*Substitute—*

“Any other gratuity received by an employee on his superannuation or his retirement or his resignation or on his becoming incapacitated prior to such retirement or on termination of his employment or any such gratuity received by his nominee or his heirs on his death, to the extent it does not, in either case, exceed one-half month's salary for each year of completed service, calculated on the basis of the average salary of the employee for the three years immediately preceding the year in which the gratuity is paid, subject to a maximum of twenty-four thousand rupees or fifteen months' salary so calculated, whichever is less;” (10)

What I have said in my amendment is regarding gratuity. The gratuity that was available to the employees of the public sector undertakings, and to the Government employees, was exempt from income-tax subject to a maximum of Rs. 24,000/- or fifteen months salary. What I have moved in my amendment is that any other gratuity received by an employee on his superannuation or his retirement or his resignation or his becoming incapacitated prior to such retirement or on termination of employment, or any such gratuity received by his nominee or his heirs on his death; in this what I have added is the word 'superannuation'. Sometimes there is premature retirement, sometimes there is retirement at the age of superannuation. What I feel is that gratuity that is applicable to the superannuation, it has got to be more clarified. Another point that I have added is 'or his resignation.' There are a lot of people working in the public sector or private companies. They sometimes resign to get better employment. When they resign they are paid gratuity for the number of years of service they have carried out. I think in such a situation where the people have resigned gratuity paid on the basis of number of years that they have served should be allowed as a tax exemption. I would like to draw the

attention of the Hon'ble Minister to the fact that I have substituted a work in this very clause, mentioning a nominee or his heirs in place of his widows and heirs because sometimes a man is a bachelor. When he is a bachelor, he does not have any widows or heirs. But he has some nominees. The nominees get the payment of gratuity and I think it will only serve the ends of law better by substituting the word 'nominee.' with these few words, what I suggest is that this amendment be accepted.

I would like to draw the attention of the Hon'ble Minister to the fact that even in a decision recently quoted by the central Board of Direct Taxes and the Supreme Court, the Government's decision was issued by a Circular No. 47 dated 21-9-1970 that the gratuity be treated as an admissible deduction by Act 37(i). Since the Supreme Court has also ruled, that even on dismissal the gratuity paid to a particular employee should be allowed as an admissible deduction. I think it will be wise on the part of the Government to accept these few suggestions: i.e., the addition of the word 'superannuation' and the addition of the word 'or resignation' and substitution of the word 'nominee or his heirs.' I hope this will be accepted.

**SHRI YESHWANTRAO CHAVAN :**  
If I have understood his amendments, there are two elements in the amendment of the Hon'ble Member. One is, it is proposed to specifically provide the gratuity by the employees on his superannuation or resignation should be exempt from tax. I referred the Oxford Dictionary and tried to find out what the word 'superannuation' means. Really speaking, the word retirement is such a wide word that it includes superannuation. Therefore, it is not necessary to mention the word 'superannuation' there. The other point in his amendment is that gratuity received by his widow, children or dependents occurring in the proposed provisions are sought to be replaced by the words 'gratuity received by his nominees on his behalf.' I would certainly like to plead with the Hon'ble Member to see the very structure of the Act. This part of the amendment, proposed.

\*Moved with the recommendation of the President.

[Shri Yeswantrao Chavan]

by the Hon'ble Member, does not appear to be necessary. Strictly speaking, any gratuity received by a heir, nominee of any employee on the letter's death is in the nature of capital receipt in the hands of the recipient and as such outside the purview of the Act. Really speaking, you will rather have to see the whole point from the basic point of view. This is not a matter of corrective change. Therefore, I am not in a position to accept them.

MR. CHAIRMAN : I will now put amendment No. 10 to the vote of the House.

*Amendment No. 10 was put and negatived*

MR. CHAIRMAN : The question is :

"That clause 4 stand part of the Bill "

*The motion was adopted*

*Clause 4 was added to the Bill.*

MR. CHAIRMAN : There is no amendment to clauses 5 and 6. So, I put clauses 5 and 6 to the vote of the House. The question is :

"That clauses 5 and 6 stand part of the Bill"

*The motion was adopted*

*Clauses 5 and 6 were added to the Bill*

*Clause 7—(Amendment of section 13.)*

MR. CHAIRMAN : There is amendment No. 17 in the name of Shri Y.B. Chavan,

SHRI YEASHWANTRAO CHAVAN : I beg to move\* :

Page 7, line 30,—

*after "by section 7", insert—*

"[Other than sub-clause (ii) of clause (a) thereof]" (17)

Sir, this amendment is purely of a drafting nature.

MR. CHAIRMAN : The question is :  
Page 7, line 30,—

*after "by section 7", insert—*

" [Other than sub-clause (ii) of clause (a) thereof]" (17)

*The motion was adopted*

MR. CHAIRMAN : Now, I put clause, as amended, to the vote of the House. The question is :

"That clause 7, as amended, stand part of the Bill"

*The motion was adopted*

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

*Clauses 8 to 13 were added to the Bill*

*Clause 14—(Amendment of section 80 A)*

MR. CHAIRMAN : There is amendment No. 18 to clause 14 in the name of Shri Y.B. Chavan.

SHRI YESHWANTRAO CHAVAN : I beg to move\* :

Page 10,

*for lines 16 to 21, substitute—*

'Amendment of section 80A. In section 80A of the Income-tax Act. in sub section (3) for the word, figures and letter "section 80T", the words, figures and letters "section 80T or section 80TT," shall be substituted. (18)'

This amendment is a consequential one on re-numbering of the section 80A.

MR. CHAIRMAN : Now, I put amend-

\* Moved with the recommendation of the President.

ment No. 18 to the Vote of the House.  
The question is :

Page 10,—

*for line 16 to 21, substitute—*

'Amendment of section 80A. 14. In section 80A of the Income-tax Act, in sub-section (3), for the word, figures and letter "section 80T", the words, figures and letters "section 80T or section 80TT," shall be substituted.' (18)

*The motion was adopted*

MR. CHAIRMAN : The question is :

"That clause 14, as amended, stand part of the Bill"

*The motion was adopted*

*Clause 14, as amended, was added to the Bill*

*Clauses 15 to 21 were added to the Bill*

*Clause 22—(Insertion of new section 80V)*

MR. CHAIRMAN : There are Amendment Nos. 19 and 20 to clause 22 in the name of Shri Y.B. Chavan.

SHRI YESHWANTRAO CHAVAN : I beg to move\* :

Page 12, line 25—

*for "After section 80U of the Income-tax Act,"*

*substitute—*

'After section 80T of the Income-tax Act and before the heading "D.—Other deductions." (19)

Page 12, line 27—

*for "80V", substitute "80TT" (20)*

These are again consequential amend-

\*Moved with the recommendation of the President.

ments on re-numbering section 80V. These are consequential drafting amendments.

MR. CHAIRMAN : The question is :

Page 12, line 25—

*for "After section 80U of the Income-tax Act",*

*substitute—*

' "After section 80T of the Income-tax Act and before the heading "D.—Other deductions." ' (19)

Page 12, line 27—

*for "80V", substitute "80TT." (20)*

*The motion was adopted*

MR. CHAIRMAN : Now, I put clause 22, as amended, to the vote of the House.

The question is :

"That clause 22, as amended, stand part of the Bill"

*The motion was adopted*

*Clause 22, as amended, was added to the Bill*

*Clauses 23 to 27 were added to the Bill*

*Clause 28—(Insertion of new sections 194B and 194C.)*

MR. CHAIRMAN : There is Amendment No. 1 to clause 28 in the name of Shri S.N. Singh.

SHRI SHIVNATH SINGH (Jhunjhunu) : I beg to move\* :

Page 17,—

*after line 21, insert—*

"Explanation—The suppliers of commodity or goods shall not be deemed to be contractors for the purposes of this section." (1)

[Shri Shivnath Singh]

मभापनि जी, मैंने अमेंडमेंट इस आक्षय से पेश किया है कि हमने इस बार नया प्रावधान रखा है कि जो भी कांटेक्टर्स हों उनको पेमेंट किया जाय तो उसमें से दो परसेंट काट लिया जाय। इसको मैं अच्छा मानता हूँ क्योंकि बहुतों में कांटेक्टर्स अपना पेमेंट ले लेते हैं और उसके बाद अपना इनकमटैक्स पे नहीं करते हैं। तो प्रावधान को मैं मजूर करता हूँ। लेकिन आविर् से मैंने एक एक्सप्लेनेशन रखने को कहा है। वह एक्सप्लेनेशन यह है -

"The suppliers of commodity or goods shall not be deemed to be contractors for the purposes of this section."

इससे मेरा आशय यही है कि कांटेक्टर्स और सप्लायर्स में फर्क होना चाहिये। कांटेक्टर वह होता है जो किसी चीज को बनाने का काम करता है, जैसे बिल्डिंग बनाना, रोड बनाना, उसका परसेंटेज आफ प्राफिट काफी ज्यादा होता है, जबकि सप्लायर का प्राफिट कम होता है। जैसे कोल सप्लायर को ले लीजिये, वे लोग कम प्राफिट पर माल सप्लाय करते हैं। ऐसी हालत में कांटेक्टर से 2 परसेंट काटना जायज है, लेकिन सप्लायर से दो परसेंट काटना ठीक नहीं है। इस कलाज से मैं समझता हूँ कि वित्त मंत्री जी की मशा यह नहीं है कि सप्लायर के लिए हार्डशिप पैदा की जाय, लेकिन फिर भी यदि वे उसको इसमें लाना चाहते हैं तो सप्लायर को इससे दूर किया जाय, क्योंकि उस का मार्जिन आफ प्राफिट कांटेक्टर के मुकाबले बहुत कम होता है। सप्लायर से अगर हम दो परसेंट ले लेते हैं तो उसका प्राफिट बहुत कम रह जायगा और इससे उसको बहुत हार्डशिप

होगी, इसलिए मैं चाहता हूँ कि उसको इससे अलग किया जाय।

SHRI YESHWANTRAO CHAVAN : I cannot understand this question. As a matter of fact, the original provision made does not include this. It is not necessary. The new section 194C provides for the deduction of tax at source from payments made by the Central Government or any State Government, local authorities, statutory corporations and companies to contractors engaged for carrying out any work including supply of labour for carrying out any work. It is clear from the above-quoted words occurring in the proposed new section that the provision thereof will not apply in the case of a mere supplier of a commodity or goods. In view of this explanation, I think, it is very clear that this amendment is not necessary.

MR CHAIRMAN : I shall now put amendment No 1 to Clause 28 to the vote of the House

*Amendment No. 1 was put and negatived*

MR CHAIRMAN : The question is

"That Clause 28 stand part of the Bill."

*The motion was adopted*

*Clause 28 was added to the Bill*

MR. CHAIRMAN : The House stands adjourned to meet again tomorrow at 11.00 a.m.

18 hrs.

*The Lok Sabha then adjourned Till Eleven of the Clock on Thursday, May 18, 1972 (Vaisakha 28, 1894 (Saka)).*