

SHRI SHYAMNANDAN MISHRA : 14.20 hrs.
Shall I take it that no depot is being shifted from there?

MR. CHAIRMAN : The answer has been categorical. I think, you should understand it.

SHRI SHYAMNANDAN MISHRA : Whether it relates to that very Depot. He has given a particular designation and number. We do not know that. We are only interested in seeing that the Depot which is meant for the Air Force installations is not shifted from there.

श्री अटल बिहारी वाजपेयी (स्वातंत्र्य) :
प्रत्यक्ष महोदय, इतना ही नहीं, उन्होंने यह नहीं कहा कि वहाँ डिपो है। उन्होंने कहा कि जो कुछ यहाँ है वह शिफ्ट नहीं किया जा रहा है। धर पना नहीं बहा कुछ है या नहीं है ?

श्री विशाखराम सुबल : मभापनि जी ये दाना माननीय सदस्य ध्यानपूर्वक मेरी बात सुनने नहीं है। मैंने यह कहा कि जा बहा एयर फोर्स का डिपो है जिस का नम्बर है 54 ए० एम० पी०. गा ध्यामनन्दन बाबू अच्छी तरह से जानते होंगे उसी डिपो के बारे में मैं कह रहा हूँ कि उसे यहाँ से हटाने का कार्रवाई नहीं है और जो भी आप ने बात कही है या जो अक या मुबहा दिमाग में है, माननीय सदस्य के वह बिल्कुल बंधनियार है।

श्री श्याम-नन्दन मिश्र : मैंने अपने दिमाग की कोई बात नहीं कही। मैंने तो प्रेम की बात कही और जो उन्होंने यह बनाया कि कोई खास नम्बर का डेजिगनेशन है डिपो का तो उसी के बारे में हमने उन से पूछा कि हम उस नम्बर और डेजिगनेशन को नहीं कहते हैं, हम तो यह कह रहे हैं कि कोई डिपो है डिफेन्स का जिस को हटाया जा रहा है मारुति के स्थान से ?

श्री विशाखराम सुबल : जी नहीं।

FINANCE BILL, 1973—Contd.

MR. CHAIRMAN : Now we take up further consideration of the following motion moved by Shri Y. B. Chavan on the 30th April, 1973, namely :—

“That the Bill to give effect to the financial proposals of the Central Government for the financial year 1973-74 be taken into consideration.”

Mr. D. N. Tiwary to continue his speech.

श्री डी० एन० तिवारी (गोपालगढ़) : मभापनि जी, कल रात्रि में वित्त मंत्री जी को बना रहा था कि कैसे एक तरह से नये-नये कर लगा कर भाग खजाने को भरने की कोशिश कर रहे हैं और कैसे भाग के डिपॉजिटमेंट उस खजाने में फेद कर के रक्या निकाल रहे हैं—इसकी तरह उन का ध्यान जाना चाहिये। मैंने इस संबंध में एक उदाहरण दिया था—नेशनल हाई वे पर एक ही तरह का काम होने वाला था, लेकिन एक का एन्टीमेट चार लाख रुपये प्रति मील और दूसरे का 10 लाख रुपये प्रति मील था। जब मिनिस्टर के सामने यह चीज आई गई तो एक बात की एन्क्वायरी हुई जिस में चार करोड़ रुपये की बचत हुई है, लेकिन अगर सब मामलों की एन्क्वायरी हो जाती तो 10 करोड़ रुपये की बचत हो सकती थी। वैसे कल मैंने वित्त मंत्री जी से कहा—उन्होंने दो करोड़ रुपये की छूट टैक्सा में दे कर हम पर प्रहमान लाद दिया, लेकिन मैं तो भाग का 10 करोड़ रुपये का फायदा करा रहा हूँ, भाग इस की इन्क्वायरी बगैरये और देखिये कि बँसी लूट हो रही है।

इतना ही नहीं, इस का धमर दूसरे विभागों पर भी पड़ रहा है, वहा पर जो दूसरे विभाग काम कर रहे हैं, उन के रेट भी बढ़ रहे हैं। रेट बढ़ाने के लिये उन की मांग बढ़ रही है। जब वही काम एक जगह 85 रुपये में होता तो दूसरी जगह वही काम 50 रुपये में नहीं होगा, वह खोरी करेगा या रेट बढ़ायेगा। धमर

[श्री डी० एन० तिवारी]

एक जगह नेशनल हार्डि ने मे ऐसा हुआ है, तो वहाँ जो दूसरे प्राजेक्ट चलते हैं, उनमें भी ऐसा ही होता है कान्ट्रिब्यूटरी प्राय के विभागों के साथ मिल कर रेट बढ़ाते हैं। मैं कम्प्लेन की बात नहीं कहना हूँ—उस को न प्राय बन्द कर सकते हैं और न मैं बन्द कर सकना हूँ और न लोग बन्द करना चाहते हैं, लेकिन इस तरह से बाँधों में धूल झोक कर खजाने से खप्या निकाला जा रहा है—यह बन्द होना चाहिये। मैं सबल की टैबिल पर एक कागज रख रहा हूँ जिसमें रेट के साथ डम का पूरा विवरण है, जिस में प्राय को मालूम हो जायगा कि कितनी नुट हो रही है।

श्री अटल बिहारी वाजपेयी (स्वाभियर). यह क्या है?

श्री डी० एन० तिवारी: कल प्राय यहाँ नहीं था। मैंने बतलाया था।

सत्कारिता सहोदर . प्राय न कुछ पेपर्स दिये हैं—इन कागजों की टैबिल पर प्रेस करना है ता पठन स्वीकर माह्व को योजना चाहिये।

श्री डी० एन० तिवारी मैं बतलाना रहा था कि 250 मील नहरक वल्ड बैंक की महायाना में बनने वाली थी, जिस का एम्प्टीमेंट 10 लाख रुपये प्रति मील था। और 500 मील एम्पल प्लान से बनने वाली थी, उस का एम्प्टीमेंट चार लाख रुपये था। वल्ड बैंक ने खप्या नहीं दिया अब उस को भी एम्पल प्लान से बनाना है, लेकिन उस का एम्प्टीमेंट नहीं बढ़ा, उसी एम्प्टीमेंट पर बनने जा रही थी। डेढ़ माम हुआ मैंने ट्रामपोर्ट मिनिस्टर माह्व को इन के लिये लिखा और बिहार के मिनिस्टर को भी लिखा। उस के साथ केवल दो प्राइमर पर एम्प्टीमेंट हुई—अर्थ-बैंक और कन्सीट पर, जिसमें चार करोड़ रुपये की खपन हुई है। जो पुल प्रावि बनने है, उनकी जाँच नहीं हो रही है। मैंने स्टेटमेंट दे दिया है, अगर इनकी जाँच ठीक तरह से हो तो 4 करोड़ खप्या और बच सकना है। इस का दूसरे विभागों पर भी अगर पड़ेगा और रेट कम हो सकने हैं। मैं चाहना हूँ कि एक कमेटी बना कर किसी जिम्मेदार प्राधनी को वहाँ भेज कर जाँच

करायें कि क्यों ऐसी नुट हो रही है। इसी तरह की नुट सब जगह हो रही है, उन की रखा कीजिये, उसको बचाइये, तो खितना टैक्स प्राय लगाते हैं, उससे अधिक पैसा मिल सकता है।

दूसरी बात—बैकवर्ड एरियाज से संबंध रखती है। प्राय की घोषित नीति है, इस हाउस में बार बार ऐलान हुआ है कि हम लोग बैकवर्ड एरियाज को गरीबना देने और अधिक सुविधायें दे कर वहाँ के लोगों का जीवनस्तर ऊँचा उठाने की कामिज करेंगे। हर स्टेट में गरीब न करें। बैकवर्ड एरियाज है, लेकिन बिहार में एक बहुत बड़ा चंक है—नाथं बिहार का, जिस की प्राधनी तीन करोड़ है जो केवल 50 पी० महागण्ट और सभ्यप्रदेश से कम है, लेकिन देख के अन्य प्रान्त—धान्य, केरल, आदि से ज्यादा है। इनमें बड़े चंक का पिछड़ापन कैसे मालूम हो सकता है—प्राय वहाँ की बिजली की खपन का देखें। सारे उग में 44 के० एल० एम्प० बिजली की खपन है लेकिन वहाँ की खपन बवल 5 या 4 है जब कि सारे बिहार में 21 या 25 है। उग खेज की नरककी के लिये सरकार न पूणिया में एक पावर हाउस बनाने के लिये मजबूरी दी, लेकिन न जाने किस दबाव के कारण अब उस का उद्य कर बयान में भेज दिया गया है। पूणिया में तय हो गया था, बनने जा रहा था लेकिन उस का बगल में भेज दिया। बैकवर्ड एरियाज के साथ क्या ट्रीटमेंट जाना है उस का यह उल्लेखण है।

प्रभी-प्रभी पाच पावर स्टेशन बनाने के लिये तय हुआ था, उनमें में चार प्रापन अन्य राज्या को दे लिये, लेकिन नाथं बिहार को फिर भी नहीं पूछा गया। उसमें एक बाकी है, उसके लिये बिचार किया जा रहा है कि क्या लगाया जाय। लेकिन जो खच से बड़ा पिछड़ा हुआ स्थान है सरकार उस के लिये नहीं मोच रही है। वहाँ की गरीबी कैसे दूर होगी, कैसे लोग धाली करेंगे?

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

मैंने वस माल बताया था कि वहाँ की पर-कैपिटल स्कम 120 रु० से 125 रु० तक है, जब कि माने बिहार की 200 रु० में अधिक है। हम देख रहे हैं वहाँ पर कोई कैन्टरी नहीं लगाई जा रही है। एग्जिक्यूटिव में कोई स्पेशल उन्नति का बात नहीं है, ऐसी स्थिति में वहाँ का जीवन स्तर कम होना, बेरी लज्जा में नहीं आता है। कहा जाता है कि बड़े-बड़े मन्त्राधिकारियों को जो पैसा बैंकों में मिलता है, वह इन लिये मिलना है कि वे बैंकबैंड एग्जिक्यूटिव में पैन्ट्रीज मगा सकें—तोमा विल मजी जी ने कहा था—लेकिन नाथं बिहार में तो हम ने नहीं देखा कि कोई कैन्टरी लगी हो या किसी न लगाने की कोशिश की हो। इस लिये मैं जानना चाहता हूँ कि नाथं बिहार की गरीबी को दूर करने के लिये विल मजी जी क्या मोक्ष रहे हैं।

तीसरी बात—घ्राप का नियम है कि 58 वर्ष की आयु तक कोई भी सरकारी कर्मचारी नौकरी कर सकता है, लेकिन 58 वर्ष की आयु के बाद उस का रिटायर होना पड़ेगा। लेकिन हम देख रहे हैं कि कई ऊँचे स्थानों पर 58 वर्ष की आयु के बाद भी एक्सेलेंस देते चले जा रहे हैं। इस का चैन-रिजल्टन यह होना है कि जो नीचे के नोम होत हैं उन का प्रमोशन तक जाता है। मैं इस संबंध में प्रश्न मजी जी को एक चिट्ठी लिखी थी, जिस की कापी विल मजी जी का भेजी थी। प्रथम टा० कर्ण सिंह जी चले गये, मैं उन्हीं के डिपार्टमेंट के सचिव में कह रहा हूँ—उन की प्राइवेटरी के डायरेक्टर जनरल रिटायर होने वाले थे, 24 मार्च को उन्हें रिटायर होना चाहिये था, लेकिन न उन का रिटायर किया गया और न वह आफिस आये। ऐसे ही मामला चलता रहा और आफिस में बड़-धमकी होने लगी। जब मैंने लिखा था जबवा थाया कि 2 वर्ष बढ़ा दिये गये हैं। यह ठीक है कि काबिल और होशियार प्राइमरी न मिले तो समय बढ़ा दिया जाता है, उसमें कोई हर्ज नहीं था, लेकिन जब काबिल प्रमोव्ही मिल रहे हैं तो समय बढ़ाने की क्या जरूरत थी। एक जगह बढ़ायेंगे, दूसरी जगह बढ़ायेंगे, तीसरी जगह बढ़ायेंगे लेकिन फिर और

सोचो को क्या होगा? यही नहीं, यदि आपका वहाँ यह होता है तो प्रान्तों में भी होगा है। इससे सरकारी कर्मचारियों में खोप बढ़ता है। उनमें क्षिप्तता आती है, काम न करने की प्रवृत्ति उनमें बनने लगती है।

चौथी बात यह है कि आपने वे-कमिशन की रिपोर्ट कराई। अभी आपने फैसला नहीं किया है कि क्या करन जा रहे हैं, क्या नहीं करन जा रहे हैं। सरकारी नौकरों में घ्राप कहा तक जायेगा, म्युनिसिपैलिटी वालों को भी लिया जायेगा या नहीं, डिस्ट्रिक्ट बोर्ड्स और पंचायतों में भी जो सरकारी काम के धग है वहाँ भी ले जायेगा या नहीं—यह मान्य नहीं होना है हमको। केवल जो सेन्ट्रल गवर्नमेंट सर्वेयमेंट है उन्हीं को लिया जायेगा या प्रान्त वालों को, म्युनिसिपैलिटी, डिस्ट्रिक्ट बोर्ड्स और पंचायत वालों को भी लिया जायेगा या क्या किया जायेगा? यदि एक जगह किया और दूसरी जगह नहीं किया तो उसका नतीजा क्या होगा? उससे असंतोष बढ़ेगा। हम मानते हैं आपकी शक्ति सीमित है और माग भी है वॉल-वेन्ड पें को लेकिन आपका सोचना है कि जिनमें घ्राप टैक्स बमूल करने हैं उन चीजों की क्या दवा होगी? उनकी तरफ भी कभी देखा है? मुझे कभी-कभी डर लगना है कि सरकारी नौकरों का वहाँ एक प्रिविलेज क्लान न बन जाये और वह घ्राप जनता से दूर हो जाये। इसलिए जब तक घ्राप उन लोगों की दवा नहीं सुधारने तक तक टिकरिय से काम नहीं चलेगा। इस देश में जा किसान है, मजदूर हैं उनकी क्या भी आपको सुधारनी है। उनकी तरफ हमारा ध्यान कम जाता है। खेत में काम करने वाले जा हैं उनकी न कोई जमात है और न उनका कोई अमर ही होता है और न वह कोई प्राइवेटिज करन है। मैं समझता हूँ उनकी जो जमात है वह किसी भी जमात से कम नहीं है बल्कि सबसे बड़ी जमात है। किसानों और खेत में काम करने वाले मजदूरों की जमात सबसे बड़ी है लेकिन उनकी क्या हालत है? एक कैन्टरी में अमर दम हथार मजदूर हैं तो उनके लिए सारी सुविधाये हैं। उनके लिए स्कूल भी है,

[श्री बी० एन० तिवारी]

हास्पीटल भी हैं, सभी कुछ है लेकिन एक इलाके में घर ५ हजार या 10 हजार खेत में काम करने वाले मजदूर हैं तो उनके लिए कोई सुविधा नहीं है। वह घर बीमार पड़ते हैं तो उनको छुट्टी मिलने का सबान नहीं है। बीमार पड़ गए, काम नहीं करते तो उनका भरोसा रहना पड़ेगा। उनके बीमार होने पर किसी प्रकार की दवा दाढ़ का भी प्रबन्ध नहीं है। इसलिए मैं कहना हूँ आप सभी को सुविधाएँ देते हैं ता उन लोगों के बारे में भी सोचें। खेत में काम करने वाले मजदूर और छोटे-छोटे जो किसान हैं उनका क्या होगा? हम लागू नोज देखते हैं उनका मन पर कपड़ा नहीं है उनके पाय जूतन का नहीं है। इस कड़ी धूप में वह खेत में काम करते हैं, एक लाटा पानी पिया और बीमार हो गए तो उनकी चार्ज दवा नहीं होती है। ता उन लोगों के लिए क्या होगा? जो आर्गेनाइज्ड लबर हैं उनके लिए आप सब कुछ कर रहे हैं। जा वाकल सेवकन है उनके लिए आप कर रहे हैं जो लभ सकता है उसके लिए कर रहे हैं तबिन उन जागा की तरफ भी आपका ध्यान अभी जायेगा या नहीं? हम मानते हैं जा छोटे-छाट किसान हैं वह अकैजल लबर सम्हाल्य करा है और उनकी मकिन के बाहर की बात यह है कि सारा प्रबन्ध वह कर सक। वह ता आपका हो करना है, सरकार की धार में करना है। यदि नार्गरिक की हैमियन में नहीं तो खेती का उत्पादन बसान के लिए ही उनका प्रबन्ध आपका करना होगा तार्कि वह स्वयं रह सके और खेती का काम अच्छी तरह से कर सके करना आपका जो प्राइवकन घटा है अनाज का वह और भी घटना जायेगा।

SHRI K. BALADHANDAYUTHAM (Coimbatore) : Sir, as usual, I rise to oppose the Finance Bill in 1973.

MR. CHAIRMAN : But, let him not make the usual speech.

SHRI K. BALADHANDAYUTHAM : I am not going to make the usual speech. I am trying to give a constructive suggestion on the approach of the whole Finance Bill.

We have been bequeathed a bureaucratic system and a social order by the British. We seem to continue the same system and structure by some sort of spiritual slavery to the erstwhile rulers.

Now, a tall claim is being made by the Finance Minister that this Budget of his has got a social objective-self-reliance, growth rate and also social objective of social justice. I am afraid, the structure, the system and the policy of taxation bequeathed to us by the British has not got even, what is fashionably called, capacity for raising resources for a law and order Government. It is not even that. When the Britishers adopted this taxation policy, it was more the observance of a dharma of the pick-pocket. They were alien rulers, they were imperialists and they were not interested into what happened to agriculture to the industry or to the people. They only wanted money. Now following the same structure and the same policy, if you try to achieve social justice through this Bill, I will say the whole thing is a bosh and a bunkum. I do not know whether you are trying to fool others or fool yourselves. Because, this policy of taxation or raising resources through taxes is advocated by the Government every time on the plea that they must widen the base of taxation because they want more resources. They also plead that the tasks set for this Government are such that they need more and more of resources and that they will be unable to do so without raising resources through the conventional taxing methods and widening their base. On the one hand you are trying to levy taxes which inevitably lead to rise in prices. On the other hand, the monopolists in this country, who have also been reared by the taxation policy of the last 25 years, are also widening their base and running a parallel Government. We do not like the ways of their speculation and exploitation and other means that they are following. So, ultimately the situation and the soil is created that lend itself to the conservative forces to oppose change and that such change is resisted. If there are vested interests who do not want a change, they

operate in this soil and if you are for change, it is not enough to envisage changes but also provide against those vested interests and conservative forces who will exploit the given situation to use the very people against these very policies. So, your Budget creates conditions or creates a soil where right-reaction in collaboration with foreign forces can operate and scuttle all your scheme of development or improving the standard of living of the people. I am, therefore, making a constructive proposal that if you really want social justice to be the objective of your taxation policy, then you should not depend upon taxes. Your revenues must be from non-tax resources.

You must rely more on non-tax resources, because whatever tax you levy, either direct or indirect, is generally shifted on to the shoulders of the people, the consumer or the citizen. You may ask, what are non-tax resources? In this connection, I think Shri Dinesh Singh made a very good proposal yesterday. He quoted the Soviet Union as an example. As a communist, I would like to quote a capitalist example, for creating conditions for achieving an economic miracle by adopting certain measures which are within the framework of capitalism, which are not outside the frame work of capitalism but are consistent with it.

When I say non-tax resources, take the public sector as it is. Social justice requires that the State undertake the responsibility of building heavy industries. Agreed. I am not opposed to it. You have built it. But what is happening? An ordinary man can see the difference between the private sector and the public sector. My personal experience is that when you go to a private sector concern, you see the workers are at their place attentive to their work. When you go to a public sector concern, apart from the losses and other confusion, I do not find even the workers attending to their work. I see most of them roaming about.

How does it happen? We are trying to build up a new society. If we do not understand social psychology, if we do not

understand why they behave in a particular manner, we will not be able to tackle the problems of this country. Again we will suffer, because those who are not interested in change, will upset our plans and programmes.

What is the problem there? When we go to a private sector, there is at least a motive there, a selfish motive. There is the master to see that he profits. So he supervises. He gets certain things done by sheer discipline or sheer force. Workers are motivated by the prospect of improvement of their working conditions and living conditions. That motive operates. But when you go to a public sector, there is a higher and nobler motive possible. During the war, we saw how the public sector rose to the occasion, how the workers gave new ideas, they did some innovation and they were able to supply in time and in adequate quantities whatever was expected of them. There was a patriotic motive behind, which did give good results. I ask: how is it that you are not able to supply that patriotic motive to the employees because, after all, production depends upon the employees or workers, upon the ordinary man, not the bureaucracy or management, though they have a part to play? You are not able to do it because the worker does not feel that it is his property, the people's property. You have not given him a sense of participation.

Again and again, the Public Undertakings Committee have given report after report saying that workers' participation is essential in the public sector because there must be a higher and nobler motivation, a patriotic motivation, which could be given not by your talk, not by any number of speeches by the Prime Minister or the Finance Minister, but by giving them a sense of participation. That will come only when he is made to feel that he is part of the management at every level. If he is given that sense of participation in management at all levels, he develops a patriotic spirit and is able to produce more, to see

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that production is increased and productivity is improved, that he does this for the country, for the people as a partner in this great pilgrimage we have undertaken to build a new India. He will also be a real participant. But the Government and the managements are not at all prepared even to concede this participation of workers in the management. That is one thing.

With regard to social justice being achieved by raising resources, the other thing will be consumer goods industries. You are already taking over sick mills. Consumer goods industries are those which give profit immediately whereas in heavy industries there is a long gestation period and the return will be spread over a long period. But consumer industries are well developed already. Textiles, sugar etc — these give immediate profit. They are already established. But you take over only the sick mills. Government take over those which are not profitable. If they are profitable, he will continue to loot. Thereby, you not only deny the exchequer the revenue. He will also deny a fair price to the consumer. You deny a fair deal to the worker. This leads to trouble. When they want something, they will also devise means which will upset things and produce even chaos and confusion.

You are now committed to taking over the gram trade. You are now committed to supply at least grain to the people through the distributing agencies. You are now taking over yarn. What is the situation? When the Government wants to take over the control, and take over the entire stock of yarn, here is a problem of the bureaucracy not allowing you to do it, because, here is the Textile Commissioner who allocates ordinary yarn intended for a weaver to the hosiery industry in my constituency in Tirupur. All the 600 hosiery factories are closed down for a month because they did not get the proper yarn intended for them. In another area perhaps where the weavers want the required yarn, they must have got the hosiery yarn. The Textile Commissioner is ignorant about

the pattern of production in the factory and also ignorant about the needs of the weaver, namely, the count of yarn, the place where it is required and in what quantity. The State Governments do not co-operate; perhaps the millowners do not co-operate. Ultimately, what is the result? You cannot solve the problem by merely taking over yarn. If you take over the consumer industries and produce, you will be able to reach the ordinary man with the products at cheaper rates. Whatever profit is there, it will go to the country again, to the exchequer, and to the people. So, I do not see why you should take over only the sick mills and the sick factories. Particularly in respect of sugarcane, not only you have not taxed sugar but the sugar industrialists are making the highest rate of profit today, and I have got examples.

SHRI DINEN BHATTACHARYYA (Serampore) : They make the highest contribution to the Congress funds.

SHRI K. BALADHANDAYUTHAM : Where the owners of sugar factories have been able to tide over the crisis in other industries through sugar. I know of instances where such a thing occurs in respect of the sugarcane growers in the sugar industry. The factory-owner says, Government says I should pay Rs. 85; well, I will pay Rs. 115. The only thing is, I will give you a share certificate for Rs. 10 per every tonne, and with that share, he can tide over the crisis in another industry. This is the amount of money they are making out of the sugar industry.

MR. CHAIRMAN : The hon. Member's time is up. 10 minutes is written against you.

SHRI K. BALADHANDAYUTHAM : You must give me some more time. I was not here yesterday.

MR. CHAIRMAN : I have rung the bell after 10 minutes.

SHRI K. BALADHANDAYUTHAM : I will finish in a few minutes, Sir. So, when you take up the consumer industries you

will be able to achieve all the three things you want to. The consumer's wants are satisfied. The price question does not arise; there is no question of price-hike, a problem which you are not able to control. Then there is no question of the lack of resources, thus creating a condition where the other people try to pay money to the Congress party and so on; all this will not be there. The elections can be fair and free.

Another question is this. I want to give an example. When I was in Japan last week, they told me that they have taken over the cigarette factories. They said it is a monopoly, and "we are going to monopolise it." I thought it was something like Tatas and Birlas. But they said it is a Government monopoly. Nobody else could produce cigarettes; only the Government can produce cigarettes; they have taken over the grain trade. The Government there, in spite of Japan having multinational corporations and going towards a larger Japan and dominating the whole of Asia—and the imperialism and militarism of Japan might be revived—have taken over the cigarette industry and the grain trade.

I would like to address yourself to another question. If you want social justice to be done in respect of the industries, the key question is how you are going to face the problem of wages. I must tell you that you are not even capitalistic like Japan. Even Indian capitalism is so different from the capitalist system elsewhere, because you continue to carry forward the colonial system. Your wage structure is the same colonial wage structure. I know the days before Independence when the factories were run on the basis of two *vasas* per worker; they used to give two *vasas* per worker who used to work in the factory for eight to nine hours a day. You continue to proceed with that traditional thinking that minimum wage is a big bill in your budget; when you have to pay a big amount for buying machines, to buy Machinery, do you say "oh : we are accustomed to charka; we are accustomed

to the bullock-cart, we cannot pay so much ?"

For the machines you pay the high price they ask you in the world market, because you want to industrialise. Similarly, you must pay the price for the worker who is the living machine and real producers. Unless you give him a living wage, the need based minimum wage, you are not going to get through this problem of reduced production and lack of development and industrialisation and other economic ills referred to in the economic survey. Our friend Tiwari talked about the conditions in the villages. He belongs to the governing party which creates monopoly on the one hand and abysmal poverty on the other side. The need based minimum wage must be the policy. Otherwise you are not going to face up to the danger of right reaction which, you say, is now looming large.

I gave the example of Japan, because in Japan there has been an economic miracle, that country believes in the need based minimum wage. The Japan's worker demanded; "I am producing the same thing as the western people, in electronics and in other things: pay me the same wage." They purchased the know-how from America, they have beaten America. They paid 12 times if necessary. They paid the worker the need based minimum wage. Strikes were permitted. It is not said, like here, as if strikes create disruption or strikes stand in the way of production. In January they declare their demands. In spring they go into battle and they get their demands and they have got their western standard wages. Strikes are free in a country, which was once a fascist State. The labour movement was young there. They gave the minimum wage and they were able to beat the topmost capitalist country. If you want to be capitalist, at least follow the example of Japan and try to see that these three things are carried out. Firstly your whole approach should be non-tax resources. Secondly public sector undertakings should be more profitable by making workers participate in the management, and thirdly you must make the

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entire working class employees in the country feel safe by assuring them the need based minimum wage.

The task of building this country cannot be done by bureaucrats. It has to be done in the teeth of opposition from conservative forces. That can be done only by the participation of the people and by rousing their patriotism.

MR. CHAIRMAN : I have got here quite a number of names. We have to conclude this Bill today. 40 minutes are left. So only five minutes will be allowed to each Member. I request the co-operation of all the Members.

SHRI P. GANGADEB (Angul) : I rise to speak on the Bill under discussion. I know the time is very short for me to say all I want to say. Before coming to some of the specific aspects of this Bill, let me refer to the general economic situation in a nutshell.

In spite of the fact that there has been all round progress in the economy over the last three or four years, the population has been increasing fast and the requirements going up at a much faster rate than the increase in the production.

An inflationary situation is afoot in this country. This is perhaps one of the reasons for the widespread hardship and growing sense of frustration all over the country. This problem is of a very great magnitude if I may say so and it can only be solved if we make the best use of the potentials and resources available for the development.

As you are aware, the system of taxation and public spending comes under the Finance Department and they have a lot to do with the findings of such solutions. The first and foremost priority should be to solve the problem of rising prices. The budget proposals should be looked at from this angle. What we find is that the inflationary pressures are created by the growth of unaccounted money. Unless resource mobilisation is stepped up to tap such

money, the price stability is bound to remain a far cry. It is in the fitness of things that the methods of taxation should be geared up to mop up the unaccounted money. I do hope that the Government would soon implement the recommendations of the Wanchoo Committee to enable proper assessment and collections. Thank to the Finance Minister that he has indeed been considerate to backward areas. The increase in the subsidy for capital investments in backward areas from 10 per cent to 15 per cent is undoubtedly a timely gesture. Nevertheless, I feel that this problem requires much more bold solutions as years pass by. In many places, resources are available in plenty. But, their utilisation is crippled by the inadequate infrastructure facilities. In the State of Orissa, for example, the railway line between Bimlagarh and Talcher has been kept in cold storage for a long time apparently on the ground that the project is uneconomical. But, Sir, it is everybody's knowledge that the completion of this railway line would automatically open up the vast possibilities of development of minerals and forest resources in that area.

MR. CHAIRMAN : The hon. Member's time is up.

SHRI P. GANGADEB : I shall have to be very very brief. May I be given three more minutes if you do not mind?

MR. CHAIRMAN : No, please. That would mean a breach of agreement.

SHRI P. GANGADEB : The most important thing is the supply of power. It is to-day not being supplied adequately and we are really distressed so much that the supply of power must be guaranteed by improving the management of power plant and distribution system. That is the only way out. Only a rapid increase in productivity in the factories and farms can really bring about price stability. Let me, therefore, request that this aspect of the matter, which we think is very important, be always kept in mind while steering the wheel of administration.

Regarding expenditure side, I wanted to say something. But, I don't have time and therefore I come to the end and let me go on to say that in spite of 20 years of development in our country, the disparities are still persisting both at income levels and at prosperity levels. What is worse is that sanitation facilities are conspicuously absent in most areas of the country.

15.00 hrs.

In conclusion, I wish to say that very early steps are necessary to see that the minimum needs of the people are fully satisfied. In the areas affected by drought and scarcity, more investments in socially desirable items should be pumped in, which will prove greater employment and give a guarantee for better life for the people.

With these words, I support the Finance Bill and trust my suggestions will receive the careful consideration of the Government.

श्री बल्लिका प्रसाद (बलिया) सभारनि जी, मैं उपेक्षित क्षेत्र पिछड़े क्षेत्र में आना हूँ। घमेली हमारे साथी ने भी कहा कि उपेक्षित क्षेत्रों की तरफ हमारी 25 वर्षों की आजादी के बाद भी (जिनका सरकार का ध्यान जाना चाहिए था वह नहीं जा सका। विशेष कर देश के ग्रामीण मजदूर और उपेक्षित क्षेत्र के बारे में मरा रहना यह है कि जिनने ऐसे पाकेट्स देश में हैं जो उपेक्षित और रिक्त हैं उन का एक प्रत्यक्ष बजट बनना चाहिए। विशेष रूप से जा ग्रामीण मजदूर हैं जो हड़ताल नहीं कर सकते, जो घमेली नहीं दे सकते, जो बागवानी नहीं कर सकते, जो खेतिहर मजदूर हैं, भूमिहीन मजदूर हैं, रिक्त बाले, खोमड़े बाले या छंटे दुपानवा है, उनकी सामान्य रेपार्सिबिलिटी लेने के लिए भारत सरकार को कोई न कोई प्रयत्न करना निकालना चाहिए।

आज हम स्वतन्त्रता की रजन जयन्ती मना रहे हैं। भारत सरकार ने देश की आजादी के लिए लड़ने वाले सैनिकों के लिए पेंशन की व्यवस्था की है। लेकिन भारत सरकार ने बहुत करके

हमारी उत्तर प्रदेश की सरकार में व्यवस्था की है। वह कहती है कि आजादी के लिए लड़ने वाले जो सैनिक हैं उन का हक है कि वह पेंशन पाए। लेकिन हमारी भारत सरकार कहती है कि शिक्षा के रूप में, दवा के रूप में अगर इनका इलाज है तो दैने, नहीं तो नहीं दैने। मनलब कोई गारंटी नहीं है उन का बल्कि गरीब अगर हैं तो दैने। मेरा कहने का मतलब यह है कि जो भी प्राप देने हैं, वह सौ रुपये देने हैं, और प्राप दो सौ रुपये देने हैं तो जो भी प्राप का देना है वह उन को दें। अगर प्रदेश सरकार दे सकती है, वह यह कह सकती है कि स्वतन्त्रता संग्राम के सैनिकों का यह हक है, उन को यह मिलना चाहिए, तो यहाँ से भी उन को उसी रूप में मिलना चाहिए। वहाँ पर तीन महीने जेल जाने वाले और साल भर फरार रहने वाले को दे रहे हैं। प्राप ने 6 महीने की कैद लगा रखी है। मेरा निवेदन है कि स्वतन्त्रता संग्राम के सैनिकों के साथ हिलाई होनी चाहिए। वह आजादी के लिए लड़ने वाले सैनिक बहुत कम अब रह गए हैं। बहुत ही जल्दी हम समझने हैं कि चार पाच वर्गों के बाद पेंशन पाने के मुश्किल नहीं रहेंगे। तो उन के लड़कों को उन के मरने के बाद हम में कम कुछ मरुसियन भारत सरकार का देनी चाहिए जैसे और तरीकों में भारत सरकार न विभिन्न प्रकार की छूट व्यवस्था की है उम्र में, क्वालीफिकेशन में, पेंशन ही पारिनिटियन सफरर्स के लड़कों के बारे में भी यह रियायत देनी चाहिए।

दूसरी बात में खादी कमीशन के बारे में कहना चाहता हूँ। हमारा क्षेत्र उपेक्षित और पिछड़ा हुआ क्षेत्र है जहाँ पर खादी ही एक इडम्प्टी है। लेकिन खादी कमीशन को प्राप बँडे, यह पहली बई का हिन्दुस्तान टाइम्स प्रकाशक है, जिसमें यह लिखना हुआ है—खादी कमीशन पूरव रेकार्ड हिमालयाइड्स पी० ए० सी०। हम में विश्वास है कि जब में हम ने खादी कमीशन बनाया है उस को हम ने तीन या चार करोड़ रुपये दिया है। लेकिन उस तीन चार करोड़ के बदर उस में फिगर दी है कि 1965-66 में 858.54 लाख स्वभायर मीटर का उत्पादन था और 1970-71

[श्री चन्द्रिका प्रसाद]

वह 567 37 लाख स्क्वायर मीटर हो गया। इसी तरह से लेबर में भी देखें तो 1965-66 से करीब 1 लाख 82 हजार लेबर वहाँ था या 1970-71 में 1 लाख 17 हजार रह गया। यानी उस के बाव लेबर भी कम हो गया। लेकिन गेडमिनस्ट्रिटिव एक्सपेंडीचर उम का बढ़ा है। 1965-66 में वह 1 93 कराड था और 1970-71 में वह 2 63 करोड हो गया। तो यह क्यों हुआ रहा है? इस का कारण यह है कि हमें वं जा कमचारी है एक पब्लिक संस्था बना कर के इस का जो पैसा है उन के द्वारा वह सारा पैसा डाइवर्ट हो रहा है। अधिकतर जा कमचारी है वह अपन टी० ए० डी० ए० में ज्यादातर पैसा ले रहे हैं और जो मुख्य उद्देश्य भारत सरकार का था ट्वन कमिशन का बनान का कि हमें स गरीब कतिना का और गरीब लोगों को काम मिल वह न होकर सारा पैसा डाइवर्ट हो कर कमचारियों की पॉकेट्स में जा रहा है।

हम के बारे में एक मामूली उदाहरण देना है कि चार पाक यहाँ खादी तथा आमादाय भवन है। 1972 में 21 हजार की चारी हुई लेकिन आज तक उस के चार में कुछ नहीं हुआ। दस लाख रुपए का आवासीय ल आया। उस में वह जमा भी नहीं किया और अपन पहन लिया। 17 को कबल जा बगला दस लखाई के थ वह सब सैंगल में काट लिया। इसी तरह से 3000 का आर्डर जेल में था। उस के लिए वह अपनी फर्नीचर संस्था बना कर के अपनी संस्था के लिए टकर दते हैं और खादी भवन का पैसा अपन टी० ए०, डी० ए० में लेते हैं। हम तरह से बहा करणन है। उन की चार करोड़ सहाय ध्यान द और सी० बी० आई० की जांच उस के लिए बिठाए जाच कर के हम की ठीक ठीक व्यवस्था करें ताकि गरीबों का और कतिना का सहायना मिल सके।

उत्तर प्रदेश में बिजली के इमीनियरों में हड़ताल की थी। हम के मानी है कि हमारी प्लानिंग कही डिफिकल्ट है। हम पहले भयवान परामे खेती करते थे। लेकिन आज हरित क्रांति

आई, बिजली की व्यवस्था हुई। किन्तु यह प्लानिंग हमारी समझ में ठीक नहीं थी क्योंकि उस में भी हम पानी के बारे में यह गए कि पानी हा तो बिजली मिले, पानी न हो तो बिजली न मिले। इस के लिए प्लानिंग होनी चाहिए थी कि अगर पानी न मिले तो बिजली कहां के आगमी। उस के लिए हमारे प्रदेश की सरकार में सर्वेसपावर स्टेशन के लिए कुछ सुझाव केन्द्रीय सरकार के पास स्वीकृति के लिए भेजे हैं, उन का स्वीकार किया जाय। समय की कमी के कारण मैं केवल उन के नाम पढ़ दे रहा हूँ—हरिद्वार जल-बिद्युत परियोजना (100 मेगावाट) मेरी भाली जल-बिद्युत परियोजना द्वितीय चरण (156 मेगावाट) किण्व प्रयाग जल-बिद्युत परियोजना (262 मेगावाट) बाबाला-नन्द प्रयाग जल-बिद्युत परियोजना (130 मेगावाट) हरदुआगज तापीय बिन्नार पाठम चरण (120 मेगावाट) घोबरा तापीय बिस्तार तृतीय चरण (400 मेगावाट) गोरखपुर तापीय परियोजना (400 मेगावाट) गैस टर्बाइन परियोजना (100 मेगावाट)। हम सबसे भी हमारा यह कहना है कि यह धमक-पावर जा है यह भी कोयल की बन्नी जा गई ता नहीं तैयार हो सकनी। आज कायम का हाहाकार मचा हुआ है। ता यह भी काम नहीं द पाएगा। इसी हालत में उत्तर प्रदेश में जो हमारी जनसंख्या है और जो हमारा आहार है उस के हिमाव में एटामिक एनर्जी का जो आप न प्लांट दिया है वह कम से कम हमारे पूर्वी जिला के लिए एक प्लांट और 7। जब बिजली का काम चल सकता है। इन के ऊपर सही सहाय भी ध्यान देंगे।

हमारे यहाँ बाढ़ से गंगा और बाघरा नदियाँ काटती हैं। उन का बचाव। निचवाई की व्यवस्था कीजिए। अगर एक फसल की जगह चार फसल हा ता हमारी परीबी मिल सकती है।

हमारे पूर्वी उत्तर प्रदेश में खरीबा के बचन में 1928 से पब्लिक सेक्टर में एक आयिडम कंपनी है। आज उस की प्रपक्षा हा रही है। 15 2 करोड का फारेन एक्सचेंज उस से हम कमाते हैं। एक कोटेशन में आप का दे रहा हूँ

समाप्तिस सहोदय अब आप समाप्त कीजिए । अगर मेम्बर चाहते हैं इस तरह से करने का प्रारम्भ नहीं डिबेट कर तक चलेगी । इसलिए दूसरी घटी बने तो आप का काम कर देना चाहिए । अगर इन तरह से मेम्बर का आपसेट नहीं करेगे तो दूसरी घटी के बाद जो कुछ वह बालिंग वह एकमपत्र करना पड़ेगा । इसलिए अब आप काम करिए ।

श्री चन्द्रिका प्रसाद सिंघानिया सर 1972 में लगभग 15 2 करोड़ का कारन एकमपत्र हमने बताया । 409 टन का प्रापियम का प्रोडक्शन हुआ । यह जो 15 करोड़ का प्रापियम हम बाहर भजत है यही फार्मस्युटिकल कंपनियों पर लगा दिया जाये ता 400 900 करोड़ का कारन एकमपत्र हम बना सकते हैं ।

एन लान्दा न साथ में त्रिन विप्रेयन का समर्थन करना है ।

श्री चन्द्रिका प्रसाद सिंघानिया (दुर्ग) समाप्तिस महादय त्रिन विप्रेयन सरकार के साथ में एक बहुत बड़ा इतिहास होता है जिसमें जाये सरकार त्रिन तरह का आर्थिक मुद्दा या सामाजिक न्याय करना चाहती है उस लक्ष्य की प्राप्ति के लिए आवश्यक कदम उठानी है । हम परठभूमि में सरकार का पांच छ बुनियादी चीजों का धार विशेष ध्यान देने की आवश्यकता है । एक ता लोगों की साथ में जो धार बहन बही सममानता है उसे धार-धीरे लेकिन निश्चयन गडम वाउण्ड प्राप्ता बनाकर हम वर्ष के अन्दर हूर करने का आवश्यकता है । लागू की न्यूनतम साथ में एक और हम में अधिक फरक न हो ।

दूसरी बात है कि मूल्यों में स्थिरता लाना आवश्यक है । सरकार चाहते त्रिन भी कदम उठाये जैसे बैंकों का राष्ट्रीयकरण, गैर के शोक व्यापार का राष्ट्रीयकरण, लेकिन जब तक देश में कामा धन रहेगा तब मूल्यों में स्थिरता लाना असम्भव है और काले धन की वृद्धि रोकने के लिए और वर्तमान काले धन को समाप्त करने के लिए ठोस तथा व्यावहारिक कदम उठाने की आवश्यकता है । इस दिशा में सरकार ने कई कदम उठाए

हैं । लेकिन उसमें उनका सफलता नहीं मिली है । उनके कई कारण हैं मकने है । कुछ चीजों का कहना है कि जो प्रत्यक्ष कर है उनकी दर अधिक है । बहुत से व्यापारी इतना अधिक कर न देकर उसका छिपा लेते हैं और वह जाना उन रह जाता है । इसलिए यदि वर्तमान प्रत्यक्ष कर की 97 प्रतिशत दर का घटाकर 75 प्रतिशत कर दिया जाये ता सरकार की आमदनी भी अधिक होगी और काले धन की वृद्धि भी नहीं होगी ।

तीसरा है बहुतों का वेराजगारी का समस्या हम दिशा में सरकार ने बड़ी कदम उठाये हैं । लेकिन फिर भी अभी तक जो कदम उठे हैं, उनमें ऐसा काम नहीं होना कि बनी सग्या में जो वेराजगार बंद हो, उनका नीकी फिर, सकेगी । सरकार अपनी नीकी में बगडो लागू की तो नहीं तथा सक्ती । एसी स्थिति में जब तक कृषि और एअट तथा मध्यम उद्योगों की धार बगडा वेराजगारी का आकषित नहीं रहे, तब तक हम देश में वेराजगार लागू की सक्ती बंदगी और हममें अव्यवस्था फैलने का खतरा है । इसलिए हम मूलाव है कि प्रत्यक्ष हम लाख आबादी के बीच में एक मन्टी-परपत्र एअरिक्शन ट्रेनिंग-कम-उर्कशाप मन्टर खान जाये त्रिममें कि उस धन व परे-लक्ष्य नष्ट-नष्टकिया उन बन्दी में काम मीश्र धार कृषि में काम में लग जाये । एसी तरह में प्रत्यक्ष हम लाख की आबादी के बीच में एक मन्टीपरपत्र औद्योगिक ट्रेनिंग-कम-वकशाप मन्टर हो, जहा छाने तथा मध्यम दर्जे के उद्योगों की ट्रेनिंग दी जाये जैसे कृषि उत्पादन की चीजों का डिब्बे में बन्द करना छोटी-छोटी मशीनें बनाना, दैनिक उपयोग की चीजे बनाना तथा मशीनों की मरम्मत आदि ।

चौथा है क्षेत्रीय सममानता को हूर करना— क्षेत्रीय सममानता को हूर करने के लिए व्यावहारिक कदम उठाना जरूरी है, क्योंकि इसमें देश में समानता फैल रही है । पिछले 25 सालों में देश में क्षेत्रीय सममानता धटने के बजाय बढ़ी है । क्षेत्रीय सममानता को मापने का मापदण्ड

[श्री चन्द्रलाल चन्द्राकर]

क्या है ? वह यह है कि किस राज्य में प्रति व्यक्ति वार्षिक आय कितनी है, वहां खेती की मिचित भूमि का प्रतिशत क्या है, वहां प्रति एक हजार किलोमीटर वर्ग भूमि में कितने मील सड़कें हैं, रेलवे लाइन तथा टेलीफोन हैं। वहां प्रति व्यक्ति बिजली की खपत कितनी है, वहां खेती की भूमि में प्रति हेक्टेयर पर कितनी रसायनिक खाद की खपत होती है तथा वहां कितने प्रतिशत व्यक्ति पढ़े-लिखे हैं तथा वहां कितने प्रतिशत लोगों को उद्योग धंधों में काम मिला है, आदि। इनके आंकड़ों को देखें तो मालूम होगा कि समूचे देश में मध्य प्रदेश सबसे अधिक उपेक्षित है। वहां प्राकृतिक साधन मौजूद हैं, वह प्रदेश देश के बीचों-बीच है, फिर भी उसकी उपेक्षा हुई है और केन्द्र ने इस प्रदेश के साथ जबरदस्त अन्याय किया है।

उदाहरण के लिए मध्य प्रदेश ने इस वर्ष के भीषणतम अकाल का सामना करने के लिए 24 करोड़ 73 लाख रुपये की मांग की। केन्द्र की अध्यक्षता में मध्य प्रदेश में वहां गई और उसने अप्रैल में अपनी रिपोर्ट दी। लेकिन धन अभी तक वहां नहीं पहुंचा। शहरी क्षेत्र में पीने के पानी की व्यवस्था करने के लिए धन की मांग की गई, लेकिन उसके लिए भी आर्थिक सहायता नहीं दी गई। टीम ने कुछ ऐसे सुझाव दिये हैं जो अनावहारिक हैं। कुछ ऐसी शर्तें लगा दी हैं जिनका पालन करना सम्भव नहीं है। कितना पैसा दिया जायेगा, उसकी कोई सीमा नहीं बताई गई है।

मध्य प्रदेश सरकार ने मांग की थी कि एक हजार से अधिक आवादी वाले 3353 गांवों को सड़कों से जोड़ने के लिए 76 करोड़ रुपये दिये जायें, क्योंकि यह काम वहां कई वर्षों से बकाया पड़ा हुआ है, राज्य सरकार के पास उसका पूरा करने के लिये धन नहीं है, लेकिन केन्द्र ने अब तक यह रकम नहीं दी है।

मध्य प्रदेश में 8 प्रतिशत क्षेत्र में मिर्चाई होती है, जबकि सारे देश की औसत मिर्चाई 22 प्रतिशत है, पंजाब की 90 प्रतिशत है,

हरियाणा की 56 प्रतिशत है और आन्ध्र की 35 प्रतिशत है—इस तरह से मध्य प्रदेश इस क्षेत्र में भी सबसे पीछे है। इसी तरह से बिजली की खपत में भी मध्य प्रदेश अन्य राज्यों की तुलना में बहुत पीछे है। मध्य प्रदेश में प्रति हेक्टेयर खेती की भूमि के लिए 2.74 किलोग्राम (सांयनिक खाद मिलता है, जबकि पंजाब को 35 किलोग्राम।

सभापति महोदय : ममय बहुत कम है, अब आप बैठ जायें।

श्री चन्द्रलाल चन्द्राकर : मध्य प्रदेश बहुत पिछड़ा प्रान्त है। इसका ख्याल रखते हुए मुझे कुछ अधिक समय दिया जाये।

सभापति महोदय : बहुत से पिछड़े प्रान्त हैं, टाइम भी पिछड़ा हुआ है।

श्री चन्द्रलाल चन्द्राकर : मैं सरकार का ध्यान इस बात की ओर आकर्षित करना चाहता हूं कि मध्य प्रदेश क्षेत्रफल की दृष्टि से सबसे बड़ा है, लेकिन वहां पर कोई भी राष्ट्रीय अनुसंधानशाला नहीं है और न ही रेलवे का हेडक्वार्टर है। इसलिए मेरा सुझाव है कि वहां पर नेशनल रिसर्च फौरेस्ट इन्स्टीच्यूट भी बना खोला जाये, क्योंकि वहां बहुत अधिक जंगल हैं।

इन शब्दों के साथ मैं इस वित्त विधेयक का समर्थन करता हूं।

SHRI SOMNATH CHATTERJEE (Burdwan) : Mr. Chairman, Sir, I thank you for giving me this opportunity. I would only refer to some of the important aspects on which I wanted to speak in greater detail.

One is that the Budget and the Finance Bill have failed to tackle the main problems in this country, namely, the problem of unemployment and the problem of price rise. Just as we have been hearing the slogan of 'Garibi Hatao'—for the last two or three years, this is all a question of slogan only—of bringing about social justice or achieving social justice. Really, no policy or plan has been laid down to achieve this.

A very recent problem which has now developed in the Indian economy is the problem which is being faced by the handloom weavers in this country. Orders have been placed on mills for delivery of yarn to weavers, but orders have been placed even on those mills which do not even manufacture that type of yarn. The price fixation has been done on the basis of the price that prevailed in December 1972, which is uneconomical so far as weavers are concerned; they cannot afford to buy at that price. This is only for the purpose of benefiting the mills. Out of 5 lakhs handlooms, three lakhs have already been closed down or are going to be closed down. The production loss is to the extent of 50 per cent. The daily production loss is in the nature of about Rs. 30 lakhs. This is the position with regard to handloom weavers. We are hearing only promises, but nothing is being done to look after the interests of this large section of the people who are not rich people who are common people and are eking out their livelihood from handloom industry.

The next point is power shortage. This is a problem to which Government is not paying proper attention. There is complete mismanagement here. So far as breakdown of thermal projects is concerned, one cannot take refuge under rainfall. Why is there this breakdown in thermal project? The main reason is the complete mismanagement. There is no advance thinking. Replacement parts are not available in time. I have been told by some of the electricity engineers connected with the State Electricity Board that they do give the indent for various parts in time but the decision is not taken until the parts or the machinery go out of order. In West Bengal, out of 38,450 villages, only 3,278 have been electrified. They say that they have been electrified. Our Chief Minister makes so many promises and he gives progress reports. Where posts have been placed, those villages are supposed to be electrified. Of course, people are getting disillusioned completely because even in Calcutta and industrial areas, there is no supply of electricity.

Then, what is the position with regard to drinking water? No policy or plan is there for supplying drinking water. Only yesterday Dr. Karni Singh produced before us the type of water that is being given as drinking water in Rajasthan.

I now come to the unemployment problem. There is a grandiose scheme by the Minister of State for Planning. He goes about making promises that one lakh jobs would be created in one year and in five years, five lakhs jobs would be created. This is all Utopian thinking. They are only trying to deceive the people. There is no basis for this plan.

I want to speak particularly about West Bengal, without being dubbed as parochial. So far as the unemployment figure is concerned, it is the highest in West Bengal. There are nine lakhs educated unemployed on the live register. The total unemployment figure on the basis of the Employment Exchange figures is 28 lakhs.

From 1951 to 1969, the Central assistance to West Bengal has been Rs. 141 per capita while the State from which our Finance Minister comes has always been the recipient of a much greater bounty. West Bengal occupies the eleventh position so far as Central assistance to different States is concerned. During the Fourth plan, the per capita outlay, so far as West Bengal is concerned, has been the lowest in the country, being Rs. 79. During 1971-72, West Bengal contributed Rs. 347 crores to the national exchequer out of the earnings from jute, tea and engineering goods alone. And Rs. 592 crores from income tax and other sources. And what we receive? We received back Rs. 78.36 crores only, out of nearly Rs. 900 crores and it may interest my hon. friends on the other side that these are the figures which I have got from the report submitted by your Chief Minister of West Bengal before the Finance Commission.

What do we find? How is this problem of unemployment, the problem of price-rise, the problem of electrification and the problem of industrialisation in West Bengal

[Shri Somnath Chatterjee]

sought to be solved by this Budget and by this Finance Bill? How is the general industrialisation in this country going to be solved? There is nothing. Recently what has happened? The Jay Engineering Works a Bharat Ram-Charat Ram concern, to-day I am told, are going to pass a resolution to transfer their registered office from West Bengal to Delhi and that is being encouraged, I am told, but I would like to be assured, the Home would like to be assured by the Finance Minister and the Government, that they have no hand in it—that they have got the unofficial blessings of the officials. Therefore, I would request the hon. Minister to deal with these.

Before I sit down, I would like to touch upon one aspect over which we feel very strongly. That is about the wrongful detention of persons under the MISA. Although Sec. 17A of the MISA has been declared unconstitutional,—the Central Government which maintains an overall supervision of this know this since every case of detention has to be reported to the Central Government,—hundreds and thousands of these detenus who are entitled to be released under the order of the Supreme Court because that particular section has been declared illegal, are being kept in wrongful detention. I would like to know what the Central Government is going to do. Will they allow and see that these persons who have lost their personal liberty under an illegal law continue to remain and rot in jails and be treated as ordinary criminals without being brought to trial, because it suits the party in power in the State?

These are the matters on which I would like to have a clear and categorical reply from the Government.

SHRI VASANT SATHE (Akola) : The main object of any budget or Finance Bill is to mobilise national resources. Now, let us see our whole experience of the last 25 years. How did we succeed by the method of taxation to mobilise resources? We have seen that the economy that we are

pursuing in this country is the economy where capital formation which takes place gets concentrated in the hands of a few. Now, that is the experience of the last 25 years of our economy that even to-day 95 per cent of the net value added takes place in what is known as the private sector and in the public sector although the investment has grown, the real profit is negligible or very much less. What is the result? The result is that all this capital formation and profit that is in the private sector we are unable to mobilise for national good. This we tried to mobilise by way of taxation. What happens? The more we tried to tax and the more we tried to mop up, the more the money that goes underground. The black money that has increased in this country is now to the tune of about Rs. 10,000 crores. Kindly see your own figures of the last ten years. Whereas the national income has increased from Rs. 13,200 crores to Rs. 19,200 crores which is about 45 per cent, the *per capita* income increase has been only from Rs. 308 to Rs. 348 only by 13 per cent. Where has the rest of the money gone? That has gone in the form of black money underground. That is the trouble.

Unless we decide to bid good-bye to this concept of mixed economy, the real sector where there is profit, unless you have that sector in your hand, you cannot really have resources to mobilise or channelise them in useful channels. You must have a decent private sector. The private sector should be there in small scale sector. Let us think in terms of having a network, as in Japan, of small scale sector spread all over the country. But, they have got the capacity to give employment also. If you have all these industries, consumer-goods industries, concentrated in the hands of a few, where all draining of all money and capital of this country is taking place where all capital formation is taking place, if you leave it to the private sector, they will not only control your economy, but they will also continue to corrupt your entire industry, in fact your entire socio-economic life. Why do not we realise magnitude of the moral

problem involved in it? How they corrupt with this money power the political sector and the bureaucratic sector. There is no dearth of manpower in this country. Who are serving this private sector today? Your own brilliant men? Seventy-five per cent of the technical graduates and science graduates today are serving in what is known as the cosmetic industry and the manufacture of drugs. Why do you not take over all these sectors and see that mobilisation of their resources is done in priority goods industries? Are these essential goods in the country today? You must seriously give a thought to this and unless we take a note of the totality we cannot progress. If you think that you can bring socialism or socialist economy with the help of capitalism, it is just like thinking that you will sow bubool and want mangoes to grow from it. Well, it cannot be done.

Sir, I am not talking from a dogmatic point of view. Forget socialism, if you like. But let us, at least, believe in humanism, if not radical, at least, simple. Even then we cannot have a capitalist system of economy. We have seen the results of mixed economy. Mixed economy has failed. We are not thinking of joint sector economy. Joint sector means public money, private management, and private profits. This is what we are going to do. I say repeatedly this is nothing but an idea of participation or partnership with corruption. Because, corruption is inherent in capitalist system. It is like pollution. Just as you are living in a society, which corrupts every individual. Therefore, you must decide once for all to do away with capitalist system if you really want to tackle the problem.

The Finance Minister said once, speed is the essence of the success in economic field. Unless you take speedy action, nothing can be done. Two years have already gone by. Hardly three years are left before we go to the people again. Unless we take speedy measures to deliver the goods, in terms of the consumer goods and employment to the people, I think, we will be failing the people.

SHRI MALIKARJUN (Medak) : Mr. Chairman, Sir, supporting the Finance Bill, I decide to plead my case of partition of Andhra Pradesh. I have all appreciation for the political manoeuvrings and diplomatic moves on the part of the dirk wedded integrationists to maintain the integrated Andhra Pradesh, which is unmaintainable. Sir, 'We will have 14th and 15th jewels of the nation' was the expression made by the then Home Minister. Gobind Ballabh Pantji in this House prior to the creation of the Maharashtra and Gujarat States, who was antagonistic to the formation of the Telengana State. Former Home Minister Shri Gulzari Lal Nanda, requested the Speaker, Shri Hukam Singh, to constitute a committee of Members of Parliament before the formation of Punjab and Haryana States. The present Home Minister, Shri Dikshitji, in an interview to an *Indian Express* Correspondent, said that there is nothing wrong in having small States which can function efficiently. I believe the present Finance Minister, who was also a Home Minister in 1969 and who is fully acquainted with the separate Telegana movement, will favour separate Telegana State formation. Apart from this, Sir, our beloved Prime Minister in this august House said that she has neither conceded nor ruled out, the seperation. It was urged that we will have normalcy. Well, normalcy is there. So we do anticipate that division will take place at the earliest.

The race for Chief Ministership is utterly shabby and ridiculous to the average public man at this juncture. I feel these pseudo-integrationists must immediately go into political liberation, must renounce power, must make the Andhras reconcile themselves to the five-point formula evolved by our beloved Prime Minister, if they want to serve the Congress Party. On the contrary, they are saying that the Andhra separatists have reconciled themselves to unconditional integration. I totally condemn this demand for unconditional integration. We will not allow the twin cities of Hyderabad and Secunderabad to be free zones under

[Shri Mallikarjun]

any circumstances. We will fight tooth and nail. This is a fundamental and basic thing one should keep in the mind and split the State.

In this connection, I may say that normalcy is restored. Students and officers in the Andhra region have gone back to their educational institutions and offices respectively. They have not given up the demand for bifurcation. There is no more problem of law and order. Some say it is a psychological problem. Others say it is a sentimental problem. I say it is a perennial problem which needs an everlasting eternal solution which is the division of the Andhra State, nothing else.

In Hyderabad, Congress Forum for a separate Telengana, headed by Dr. Chenna Reddy has not taken up any intensive programme. That does not mean that we have given up the demand for separation. I do not wish to take more of your time by going into the background. But I reiterate that separation is the only solution. The recent statement of Shri Dikshit is a little satisfactory because they indicated to prolong President's Rule in Andhra. I feel it is a good strategy. With my little experience in politics, I anticipate the division of the Andhra State soon. With all faith in our beloved Prime Minister, I hope she will definitely divide the State at the earliest possible time.

As we believe, any emancipation movement will take its own time and turn. I finally say that there is absolute determination on the part of the people of Telengana and with integral will-power, they will fight till the demand for a separate Telengana State is conceded.

SHRI BISWANARAYAN SHASTRI (Lakhimpur): We are passing through a transitional period, transition from conservatism to liberalism and from monopoly-hold to State control. Therefore, there is little wonder that when progressive measures, whether it is the appointment of the Chief Justice or the takeover of wholesale trade in foodgrains, are taken, there is opposition from the vested interests.

There is rise in prices of foodgrains and other consumption commodities. The price rise of foodgrains hits every kitchen. In spite of the green revolution, there is not sufficient production of food to feed the people in the country. It should be found out where the defect lies and it should be removed.

To my mind, one of the causes of the price rise is deficit financing. To bridge the gap created by deficit financing, there is a tendency for more and more indirect taxation, and indirect taxation is one of the causes of the price rise. Therefore, I think there should be a certain limit to deficit financing. There is inflation and black money also. Previous speakers have touched on these points; therefore, I do not want to go into details.

I would state that there is circulation of forged currency also. This should be stopped by all means. Unless this is done, one day our economy will be paralysed. Government have been trying to reduce poverty, the gap between the haves and have-nots. This is a good attempt. But I would say that Government should also try to reduce regional imbalances.

The entire eastern region is lagging behind so far as economic development and industrial growth are concerned. If regional imbalances are there, the people become restive and they cannot be blamed for taking the law in their own hands on certain occasions.

In Assam, the employment potential is very meagre and very limited, and the Central institutions and Central undertakings are out of bounds to the people of Assam. For instance, out of about 206 employees in the Indian Airlines there, only five to six are from Assam. This is an instance where it can be said with justice that the Government have to give greater representation to Assam.

So far as electricity is concerned, only five per cent of the villages in Assam so far have been electrified. The people

living in the villages do not get the facilities of power. How can we expect improvement in living standards there if such is the condition.

MR CHAIRMAN : The hon. Member's time is up.

SHRI BISWANARAYAN SHASTRI : I am finishing. Assam produces large quantities of tea. Assam's share in tea production is more than 50 per cent, but Assam does not get the benefit. There is an irrational and illogical excise duty which ranges from 25 paise to Rs. 1.50 per kilogram of tea. The bulk of the excise duty comes from Assam. Majority of the tea gardens there pay excise duty @ Rs. 1.15 per kg. while others pay @ .25 only. There is neither reason nor logic nor justice for this discrimination. It is not based either on the yield or on the cost of production or on quality of tea. At the whims of certain bureaucrats in the Commerce Ministry, this excise duty is levied at five different rates and it tells heavily on the tea industry. More than 30 lakhs of people are engaged in this tea industry, and if this industry does not progress properly, we cannot expect anything in that region. I suggest that the excise duty on tea should be rational.

MR CHAIRMAN : The hon. Member's time is up.

SHRI BISWANARAYAN SHASTRI : Only half a minute. So far as jute is concerned, Assam produces 11 lakh bales of jute. Out of these 11 lakh bales, only one per cent is used in the jute mills in Assam. I therefore suggest that, as already demanded, at least three jute mills should be established in Assam.

With these few words, I support the Finance Bill.

SHRI GIRIDHAR GOMANGO (Koraput) : Mr Chairman, Sir, I rise to support the Finance Bill. The development of any country mainly depends upon finances, planning and the implementation. Only with sufficient money, regulated planning and proper implementation a country can develop.

I want to say that in the 18 years of planning, for the tribal development near about Rs. 277 crores have been spent. Rs. 100 crores for the Scheduled Castes, Rs. 150 crores for the Scheduled Tribes and Rs. 27 crores for other backward classes have been spent. The break-up of the expenditure shows that Rs. 117 crores have been spent on education, Rs. 91 crores for economic development and Rs. 67 crores for health and other measures have been spent.

The question is, how we can develop the backward people by giving Rs. 91 crore for economic upliftment? We are demanding the uplift of the tribals and of those who are economically backward. Now, in the approach to the fifth five year Plan, the Government of India have given Rs. 500 crores, out of Rs. 51,000 crores in the Plan, for the development of tribal and other backward classes. The point is, the tribal and other backward classes of the people constitute one-fifth of the total population of this country. Why is it that they are not given sufficient money, near about at least Rs. 3,000 crores, if not Rs. 2,000 crores or Rs. 1,000 crores, for their development?

There is drought conditions in Orissa : Government not yet announced Koraput, Ganjam and other districts as drought affected area. The drinking water problem is very much there in Orissa, especially hill and tribal areas. Though Government have sanctioned sufficient money, it has not been spent properly. Medium irrigation projects in Badanala and Ramnadi rivers should be taken up for implementation and should be given token grants in this year. There is slow road development in Orissa. We talk about the sugar problem; in tribal areas they are facing salt problem. They have to walk 10-20 miles for salt. If we want to develop backward classes of this country to have socialism, there should be a socialist pattern of development. The tribals are very primitive men of this country. I am not asking to make them made modern men. Government should not keep them as museum specimens for longer

[Shri Giridhar Gromango]
period, but we should make them common men to bring them into the main stream of national life.

श्री हरी सिंह (खुर्जा) महापति महाशय, मैं विन विधेयक का समर्थन करने के लिए खड़ा हुआ हूँ।

उत्तर प्रदेश की प्राबादी बहुत बड़ी है और उसका क्षेत्र भी बहुत बड़ा है। इसलिए यह ध्यायोग्य है कि उत्तर प्रदेश का उत्तरी प्राबादी और क्षेत्र के मुनासिब विजयी प्रादि विकास योजनाओं के लिए केन्द्र में अधिक सहायता दी जाये। इसके बिना उत्तर प्रदेश की तरक्की जलना सम्भव है।

इस देश में गेड़ की लहड़ी भारत का किसान है जिस पर सारी खूशहाली और तरक्की निर्भर करती है। अगर उसकी ज़िन्दगी खुशहाल होगी, तो देश भी खुशहाल होगा। इसलिए यह जरूरी है कि किसान के दैनिक जीवन की चीज़ें सस्ती हों, उसको खाद घास कृषि-यन्त्र प्रादि सभ्य सामान पर उपचार किये जाये और पाना व लिए उसका इन्द्र भयवान् की तरफ न दखना पड़े बल्कि उसका निचाई के विषय में ध्यान-निर्भर बनाया जाय। जब तक किसान का पूरी सुरक्षा नहीं दी जायेगी, जब तक देश तरक्की नहीं कर सकता है।

मेरा यह भी निवेदन है कि जिन परिवारों में खेती का काम होता है उन परिवारों को वचवा की कृषि विभाग में नौकरी के विषय में प्रायर्षी देनी चाहिए। क्योंकि उनका कृषि व राश में प्रैक्टिकल ज्ञान होता है।

कार्येण पार्टी ने समाजवाद की नीति अपनाई है और सरकार समाजवाद की तरफ कदम बढ़ा रही है। लेकिन हम देखना है कि बड़े और छोटे सरकारी कर्मचारियों की तन्हाइयें बड़ा करके हैं। कुछ उच्चकारियों की तन्हाइयें हजारों में हैं, जब कि अधरासी और मेहरार प्रादी छोटे सरकारी कर्मचारियों का मिक्रं 150 या 200 रुपये मिलते हैं। आज तन्हाइयों में यह जो द्विभेद है, वह समाप्त होनी चाहिए, मेरा निवेदन है कि सरकारी

कर्मचारियों की तन्हाइयों में एक और बल का डक होना चाहिए। अभी हम कह सकते हैं कि हिन्दुस्तान में समाजवाद है।

किसान की राजतानी की जिन्दगी के इन्धेमान की पीछे बहुत महगी होती जा रही है। देश में महगाई विमो-विम बढ रही है और सारे देश में बेबीनी फैली हुई है। इस बड़नी हुई महगाई के माप को माग्ना जरूरी है, वना देश में बिद्रोह की ज्वाला भडक उठेगी। धाय 25 मन्हाई का झुटला नहीं सकते कि आज देश में सारे तरफ बढा असन्तोष है और लोग बड़ी आक्राभरी निगाहों से हमारी तरफ देख रहे हैं, लेकिन महगाई हमारे बाध में बाहर जलाना नहीं जा रही है।

दश म काले धन की बड़ी चर्चा की जाती है। उस का निबालने के लिए बड़े प्रयत्न किये गये हैं लेकिन सरकार उस पाजीजन में लगे घ्राई है कि वह तब सरे कि दश म काला धन नही है। काले धन का निबालने की कांशज ज्ञानी चाहिए लेकिन उस के साथ साथ इस रिवा में भी कदम उठाये जाये कि ऐस कामों और प्रवर्तनया पर राब लगाई जाय जिन में लोगों को जलाना धन कमाने का मौका ही न मिले।

आज हमारे देश व विभिन्न प्रदेशों और धातः व स्थान और स्तर म बड़ा फर्क है। इस विजनम इपरलस का समान किया जाना चाहिए।

आज देश में इन्फ्लेज बढ रही है और बशरी भी चाहिए क्योंकि इस में देश में खूशहाली होगी। लेकिन ऐसा नहीं जाना चाहिए कि बड़ी इन्फ्लेज छोटे उद्योग वालों और गृह उद्योग वालों को नही जाये। यदि देश में खूशहाली पैदा करनी है यदि यहाँ के लोगों को राहत पहुचानी है, तो छोटे-छाटे उद्योगों और गृह उद्योगों का बचाव देना चाहिए और सरकार को उस की तरफ ध्यान देना चाहिए।

हमारे देश के लोगों का एक बहुत बड़ा हिस्सा दोबाना की जिन्दगी में माल माल घर के लिए कर्ज लेने के लिए बाध्य होता है। सरकार को ऐसी

व्यवस्था करनी चाहिए कि वरीय लोग बैंकों से या किसी अन्य माध्यम से वरीय सुद के और वरीय किसी अमानत के पास हुआर रुपये तक उधार के लक्ष्य और उन का उपयोग अपने आवश्यक कामों के लिए कर सकें ।

श्री बिर्बोच जा (सहरसा) सभापति महोदय, मैं वित्त विधेयक का समर्थन करता हूँ । इस में मन्टेड नहीं कि आजादी के बाद देश में बहुत तरकीबी और विकास के कार्य हुए हैं । किन्तु देश के पिछड़े क्षेत्रों का विकास उन अनुपात में और उस पैमाने पर नहीं हुआ है, जिस अनुपात में और जिस पैमाने पर देश के विकसित क्षेत्रों का विकास हुआ है जो राजनीतिक, भौगोलिक या अन्य कारणों से पहले से ही विकसित रहे हैं ।

बाजना आयोग ने पिछड़े क्षेत्रों के लिए कुछ खास नियम बनाये हैं और देश के कुछ जिलों का पिछड़ा जिला भी घोषित किया है, तथा उनको खास और पर सहायता देने की घोषणा भी की गयी है । लेकिन उन जिलों के विकास में कोई प्रगति नहीं हो पाई है और उन की स्थिति पहले की सी है ।

वित्त आयोग का काम यह निर्धारण करना है कि किस राज्य की क्या स्थिति है तथा उसको किसनी सहायता मिलनी चाहिए—सचिव निधि में से कितना अनुदान मिलना चाहिए और केंद्रीय सरकार द्वारा संग्रहीत करों की रकम में से कितना भाग मिलना चाहिए । मैं वित्त मंत्री का ध्यान इस और आकृष्ट करना चाहता हूँ कि प्रथम वित्त आयोग ने लेकर प्रथम वित्त आयोग तक मत चारों घोषणा अर्थात् में वित्त आयोग और केंद्रीय सरकार द्वारा बिहार के प्रति कितना अनुदान वृष्टिकोष अयनाया गया है । प्रथम वित्त आयोग ने जहा देश के सभी राज्यों को औसतन 11.75 प्रतिशत हिस्सा करा में से देने के लिए कहा, वहाँ बिहार का केवल 10.14 प्रतिशत दिया गया । उसी तरह उस अर्थात् में देश के सभी राज्यों को औसत अनुदान 1.64 प्रतिशत देने की सिफारिश की गई लेकिन बिहार का केवल 1.60

प्रतिशत देने की बात कही गयी । द्वितीय वित्त आयोग ने भी देश के सभी राज्यों को करने में से 27.69 प्रतिशत भाग दिया, लेकिन बिहार को केवल 19.11 प्रतिशत दिया । अनुदान की रकम में भी औसत अनुदान 6.41 प्रतिशत की तुलना में बिहार का केवल 5.45 प्रतिशत दिया गया इसी प्रकार तृतीय वित्त आयोग ने देश के अन्य राज्यों को करा में से 24.79 प्रतिशत भाग दिया, जब कि बिहार को केवल 21.43 प्रतिशत दिया । उनमें अन्य सभी राज्यों को 5.67 प्रतिशत औसत अनुदान दिया, लेकिन बिहार को केवल 0.64 प्रतिशत दिया ।

चतुर्थ वित्त आयोग में सम्पूर्ण देश में करो का औसत हिस्सा दिया था 45.81 प्रतिशत और बिहार का 38.49 प्रतिशत । अनुदान में चतुर्थ वित्त आयोग ने देश में औसत दिया है 14.75 प्रतिशत और बिहार को कुछ नहीं दिया है । प्रथम वित्त आयोग ने सम्पूर्ण देश के सभी राज्यों को औसतन 12.46 प्रतिशत दिया है अनुदान में और बिहार का कुछ नहीं दिया है । यह कितना बड़ा अन्याय है बिहार के साथ जब कि बिहार इनका पिछड़ा क्षेत्र है और इसकी इनकी कमी आजादी है ? अभी हमारे बरिष्ठ माननीय सदस्य निवारो जी ने आप का बनाया कि बिहार में भी उत्तर बिहार की जलन सब से बदनर है । उस की जलन मत से गई बीपी है लेकिन फिर भी उस के ऊपर जरा भी गौर नहीं किया जा रहा है । मेरा निवेदन है कि बिहार के साथ न्याय होना चाहिए और इस तरह का जो अन्याय उस के साथ हो रहा है वह नहीं होना चाहिए । इस के साथ ही बिहार को जो अनुदान था जो भी कर का हिस्सा में उसमें पिछड़े क्षेत्रों का जो हिस्सा है वह अलग निर्धारित कर में अलग ईयरवारकें उसे कर दे, नहीं तो बिहार में जो कुछ विकसित हिस्सा है उस का ज्यादा मिल जाता है ।

इतना ही कर पर में वित्त विधेयक का समर्थन करता हूँ ।

SHRI SAKTI KUMAR SARKAR (Joy Nagar) I rise to support the Finance Bill. Our experienced and veteran leader, the hon. Finance Minister has given a relief of Rs. 2 crores from direct taxation. The Finance Minister is a veteran and is generous but I know he cannot give any relief to us because he is a prisoner of his own taxes. We are quite sure that he is not in a position to give us any relief from the sufferings of taxation. Indirect taxation is so heavy that the incentives of the people have been totally killed. The very incentives which create employment which create industries and which develop agriculture are completely going to be removed by the taxation policy. So I request the Finance Minister to think twice before levying new taxes.

The present taxation policy has been followed for the last 25 years and there is no imagination in it. It is a heritage of the British bureaucracy. If you want to see to the welfare of the people and make them into a socialist society, the entire policy of taxation should be changed. This is my request. At the same time I request him to see about the price rise—the tremendous, unprecedented price rise which has cut down all our development activities. People are oppressed by the high prices. He is a veteran leader and with his past and present experience he can certainly give some relief to us in this regard. Simply saying that this is due to the accentuated imbalance between demand and supply will be no answer. Who is responsible for this price rise? Producers or consumers? Who are the consumers? We know that 40 per cent of our people are below the poverty line and we cannot say that they are contributing to the price rise. The remaining 60 per cent consist of capitalists, monopolists, big producers, small producer, salaried people and so on.

Who are really contributing for the price rise? This is an aspect which we should go into now, because this has been neglected all along. We are lacking in information on this point. The erratic

behaviour of the price line is not the answer. We have to hold some enquiry to find out what is the contributing factor for the price rise in the agricultural and other sectors. We have to define percentage by percentage which item contributes how much for the price rise. This is a new aspect of economic which we have to develop. Simply saying that traders and black marketeers are responsible for price rise would not do.

At the same time, there has to be rethinking on fiscal and monetary policies. If the money supply is more there will be an inflationary tendency and the people will suffer. We have to see what sort of supply is generated in the economy. If the money is used for development purposes then it will not be inflationary. Otherwise it will be unproductive and inflationary. I would request the Finance Minister to think over this matter.

Lastly, I would request the Finance Minister to consider sympathetically the case of poor West Bengal. While West Bengal is contributing Rs. 900 crores to the Central budget it is getting only Rs. 75 crores. This imbalance is creating all sorts of unrest and violent Naxalite activities. I would request the Finance Minister to consider the condition of West Bengal and give it more financial assistance so that the people of that State may not again fall into the trap of violent activities of the Naxalites.

MR CHAIRMAN Shri Madhu Limaye was not here when I called him. Now he is requesting me to give him five minutes before I call the Finance Minister. I would give him an opportunity in the third reading.

I thank all hon. Members who have co-operated with me by finishing their speeches in time.

THE MINISTER OF FINANCE (SHRI YESHWANTRAO CHAVAN) Sir, I thought you are also going to make a speech.

MR CHAIRMAN, I would like to inflict one. Now, the Finance Minister

SHRI YESHWANTRAO CHAVAN : Mr Chairman, I must thank all the members who participated in this very long, interesting, rambling discussion for the last 12 hours. It included the separation of Telengana and it went from Telengana to Japan. Though I wish to deal with most of the subjects and items referred to by the hon. and distinguished members, it is physically impossible for me to deal with every item. But I can assure them that some of the useful suggestions and ideas that they have thrown up will be not only kept in mind but will be carefully examined and considered. This is all I can say at the beginning. I propose to deal with some of the major issues and major criticisms relating to the Finance Bill as such. Because, many hon. Members used this occasion, and there is nothing wrong about it, to deal with the problems of their regions or their own constituencies and point out certain measures of development which are very necessary like irrigation, power supply and so on which are causing shortages in many vital sectors. I say that they are entitled to refer to those things and it is quite legitimate that they do so and it is necessary both for the Central and State Governments to take note of what they have said.

16.00 Hrs.

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

I saw repeatedly an argument made by many hon. Members that we have become some sort of a prisoner of our own tax system. Many of the hon. Members suggested that there must be some sort of restructuring of the tax system. It is a very good idea and certainly, I wish to do that if I can.

The most important point is that the tax structure is something which has to do with your own economic pattern. It is something which grows out of your own economic system it is something which has to do with your own economic institution; it is something that deals with your own methods and patterns of economic production. It is not

something which is super-imposed out of imagination of 'X' or 'Y' or 'Z'. Therefore, mostly, the culprit in the tax system in India appears to be indirect tax system.

Most hon. Members criticised indirect taxation. I would like to say that nobody likes to tax every commodity. There are certainly some compulsions in the Indian conditions which I wish we could avoid. My hon. friend, Shri Dinesh Singh and the hon. Member, Shri Baladhandayutham, made a reference to tax system which is not a tax system. They referred to the sources which are non-tax sources. These are resources. The nomenclature that was used was different. It is true in some countries it is so. In Soviet Russia, they depend upon the earning in the public sector. They have all public sector. There is no question of having any private sector. They have also got turn-over tax which is basically and indirect tax. In our country, self-employed sector is the biggest sector and the organised industrial sector is the sector which has a very narrow base. I do not think you can avoid commodity taxes at least for some time to come.

As very rightly pointed out by Shri Baladhandayutham, the performance of the public sector certainly becomes a very relevant factor in this matter. Shri Dinesh Singh also made a reference to this. This is, certainly, a very important thing. Even today, if you see our own Budget, it is not that there are no tax resources in our own Budget. I was just trying to find some information by way of illustration. We have got commercial undertakings and, in this Budget, we have budgeted for nearly Rs 34.35 crores in 1973-74. Take for instance the Railways. This is another example. The interest and the contribution from the Railways comes to nearly Rs. 173 crores. So does the P&T. I am just giving some illustrations. Even in our own Budget, there are certain non-tax resources.

We have made a very heavy investment in the public sector. A point of criticism was that they have not been able to become the major important source of revenue to the State, to the Government, to the national exchequer. We will have to

[Shri Yashwantrao Chavan]

examine the performance of the public sector and that will require some special treatment. I personally feel and nobody denies that, nor even Shri Dinesh Singh and Shri Baladhandayutham, the public sector is certainly making an improvement. But they have got certain difficulties.

At the present moment, there is a high-powered committee of experts which is going into the functioning of the public sector and is trying to identify the problems. There are problems of maintenance, problem of large inventories, the problem of future planning, and the problem of modernisation. The hon. Member, Shri Baladhandayutham was giving an example of Japan. I was very delighted to hear him about that. At least, for the sake of change, he is prepared to look to the east for some sort of guidance. But I can tell him one thing; he may possibly be knowing more because he had been there recently. I saw one very important fact in the industrial relationship in Japan. They have, certainly, a very well organized and very powerful trade union movement there. But there is also a very important factor which, I was told, exists there. They have a great sense of national discipline. They are so production-minded that if they have a problem with the management, they certainly protest but they have also one very important rule; they never do anything which will result in loss of production. This is the most important thing. If they have to protest, they will, I am told, wear black badges on their arms and come out during recess time and raise slogans. Really speaking, this country needs the production-minded national discipline which will be the most important asset. If we have that, we certainly can break through. We will have that break-through because at the present moment the size of our public sector is quite big and is in very vital sectors. Our investment is colossal I should say. Not only that, it is also increasing every year, and it will have to increase every year because we want it to increase. That will certainly give the new basis for the new society that we would

like to have in our country. I do not want to go into this aspect in details. I just wanted to make a mention that it would be necessary.

Our tax system will, certainly, have to evolve itself; with the changes in social structure, economic pattern of production, methods of income distribution, the tax system will naturally have to change. Merely passing one law will not help.

We have appointed many Commissions. There were some suggestions made by hon. members, Dr. V. K. R. V. Rao also made a suggestion that there may be another taxation commission. I always consider the suggestions made by him to be very relevant and important; one cannot just ignore them. But I must say that, even in the last couple of years, we have had two Commissions to go into the problem of taxation. Very recently, the Wanchoo Committee completed its examination and produced a very valuable report which is before you; it went into the question of tax evasion; they have considered the question of direct taxes. We had another Committee, Raj Committee, which went into the question of agricultural wealth tax and income tax problem in the agricultural sector. They have made recommendations which are before us and some of which we have already implemented and some of which we propose to implement. I will come to that aspect when I deal with the question of black money. But my main point is that it is not merely enquiry commissions or committees that are likely to help us in the matter. If necessary, we shall certainly think about it. I am not against that. But we have enough material to act on, and we propose to act on this. We propose to bring a legislation in this Session; at least we will introduce it in this Session—based on the recommendations of the Wanchoo Committee. Members will possibly, while they examine that Bill, come to know that we have taken a number of steps which should help us to deal partially—I cannot say 'wholly'—with the problem of black money.

SHRI PILOO MODY (Godhra): May I ask a question? The Finance Bill is about

to be passed and there is one Finance Minister here. Where are the other 59? is not the number that matters, the existence of this very Act is going to be a deterrent.

SHRI G. VISHWANATHAN (Wandiwash): The entire Treasury Bench is empty.

I have just received information that so far nearly 50 cases have been detected where notices have been issued and proceedings will start...

SHRI YESHWANTRAO CHAVAN: I thought one is enough for you.

SHRI VASANT SATHE: Have the Government any idea about the extent of black money?

SHRI PILOO MODY: I proceed on the basis that one is one too many.

PROF. MADHU DANDAVATE (Rajapur): The sole Minister is the soul of the Ministry.

SHRI YESHWANTRAO CHAVAN: Whatever figure I might mention, it will be short of your expectation. It is very difficult to make a guess. It may run into thousands of crores.

SHRI YESHWANTRAO CHAVAN. Some Members raised the question of black money. They wanted to know as to what exactly we are doing about it. I know this question of black money is not something that can be solved overnight. But I can certainly enumerate some of the steps that we have initiated and also those that we want to initiate in this matter. Some of them are statutory and some of them are administrative. As I said, we have already passed two Bills—one, to acquire immovable property at a price which has been recorded in the transfer deed and another for curbing the widespread practice of *benami* holdings of property. To curb this we have already passed a law...

SHRI VASANT SATHE: The Wanchoo Committee said it was Rs. 7000 crores in 1969. It should be more or less now.

SHRI YESHWANTRAO CHAVAN: Perhaps it may be more.

SHRI N. K. P. SALVE (Betul): What is black money?

SHRI YESHWANTRAO CHAVAN: Black money is money which is not accounted for.

Several modifications have been made in the scheme of tax exemptions to charitable and religious trusts in order to curb the acquiring control over business and industry. We have already done away with the tax exemption of casual and non-recurring incomes including winning of cross-word puzzles, lotteries, etc...

SHRI K. BALADHANDAYUTHAM: But how many properties have you acquired?

SHRI JAGANNATH RAO (Chattrapur): That was last time.

SHRI YESHWANTRAO CHAVAN: I understand your impatience. It was only in November this law became effective and the procedure is that the property which is transferred is to be registered and this information goes to the concerned Income Tax Collectorate and if they find that the valuation differs by as much as Rs. 25,000 or more, then they are supposed to take action. I have made arrangements to get information from every Collectorate every month and I see that at least in a few Collectorates some cases have been registered. Half a dozen Collectorates have registered cases, not all the Collectorates. That is the information I have received. It

SHRI YESHWANTRAO CHAVAN: I am trying to tell you what steps we have taken so far.

Provision has been made for deduction of income tax at source from payments made to the contractors by the Government, local authorities, statutory corporations and companies. The scope of this provision is being extended to co-operative

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societies as well. The provision of punishment for tax offences has been made more stringent. The Bill we are considering will have many of these things. I do not want to go in greater detail, but I am trying to say that we are trying to deal with the problem of black money in different ways. It is a hydra-headed monster—this black money...

SHRI DINEN BHATTACHARYYA :
Catch at least one of its heads.

SHRI YESHWANTRAO CHAVAN :
We are trying to deal with it in many ways. This has to be dealt within many ways. These are some of the steps we have taken in this matter.

Some members did make a mention about the price rise and inflation. This is a very relevant question. I have never made a claim, and I would like to repeat it, that the budget by itself can be the only instrument to deal with prices. It can certainly be made use of to curb one of the factors responsible for price rise, inflation. Here comes the major point that unless one resorts to taxation, it is very difficult to say that one can control inflation. Therefore, this is the only modest claim that we can make, that we have tried to see that inflation was not allowed to be run-away; we tried to put some sort of reasonable limit on it. This is the claim I have made in the case of prices.

Some people say, 'your taxes on the commodities do affect prices'. I would say, indirectly yes; I cannot say they do not have effect on prices at all. That would be a rather unscientific, incorrect statement to make. I will not make that statement.

But what is the reason for that? I wanted some members to go into that. I have tried to go into the question as to how many are the wage commodities the prices of which, really speaking, matter in the life of the ordinary person, commodities that I have taxed? I have gone into this matter and I find that this year's budget will hardly touch any wage goods unless

one considers motor spirit, cigarettes or rayon and synthetic, fibres, refrigerators and air conditioners as items of mass consumption. They are not. Out of the total estimated yield of Rs. 118 crores from Union excise duties, nearly 85 per cent or Rs. 100 crores will come from five items, namely, cigarettes, motor spirit, iron and steel, rayon and synthetic fibres and other luxury items. This is about excise.

If you come to the impact of customs duties increase on the price level, it is no doubt difficult to quantify. It is very difficult to do so. However, more than one half of the total estimated yield of the proposed changes in the customs duties will come from raw cotton and machinery and the effect of the increased duty on these items on the price level will not depend upon the total weight of these items in the index which is about 8 per cent but more importantly on the significance of the improved varieties in the quotations used for the compilation of the price index. This is my defence of the budget provisions we have made.

Certainly we have to resort to commodity taxation but we have taken care to see that it did not affect the wage commodities, wage goods, as they are called, which, really speaking, go into the consumption of the large masses. I know the question of prices is there. This is something of a very serious problem. But this problem can be dealt with effectively by other methods as well as and that, as I had said previously, is a question of effectively managing demand. It is a question of production, it is a question of proper distribution. In that respect, we are taking many steps. The takeover of wholesale trade in wheat is one of the important steps in that direction. I hope we shall get the co-operation not only of all the political parties but of all sections of people, traders, producers, distributors of different levels, co-operatives, State Governments and even consumers. There are many difficulties, administrative difficulties also. I think we will have to ask not only for co-operation but a little more than that; from the admini-

nistrators as well, because ultimately they will have to deal with the different systems at different levels. So, as far as the prices are concerned, these prices are being dealt with in many other ways. The shortages today are much more evident, and the reason for it, as we see it, is failure of one monsoon by which the entire economy got completely distorted. Unfortunately, still, the major base of our economy is agriculture which, really speaking, is a gamble in monsoons in many areas.

श्री मधु लिमये : हरित क्रांति का क्या हुआ?

SHRI YESHWANTRAO CHAVAN :

हरित क्रांति कुछ हुई है इसलिये हम जिन्दा रहने की उम्मीद तो करते हैं। In the green revolution, we have achieved results in Punjab and Haryana and western UP and in some other parts of the country also. We are possibly going through a difficult position. Otherwise, I do not know what we will have done. We are trying to deal with this problem, with the failure of monsoon, without much of import. We have stopped PL 480, and certainly we are resorting to some minor imports; these are purchases and not aid. As compared to the requirements, it is a very marginal quantity.

SHRI K. S. CHAVDA (Patan) : Is it not one of the main objectives of planning that we should free our country from the effects of the vagaries of the monsoon?

MR. CHAIRMAN : Please do not reply. It is a very bad habit that he gets up without my permission and begins to talk. If anyone asks for my permission and then puts a question, you will reply.

SHRI K. S. CHAVDA : May I seek your permission, Sir?

MR. CHAIRMAN : You did not ask for permission first.

SHRI YESHWANTRAO CHAVAN : I will answer that, Mr. Chavda. I am subject to your ruling—

MR. CHAIRMAN : if you like you can reply.

SHRI YESHWANTRAO CHAVAN : I was coming to that. What is our objective of planning? What is our national objective? It is to see that we liberate ourselves from the element of uncertainty, dependence on many factors like that. The failure of the monsoon does not merely effect agriculture now. 10, 15 or 20 years ago, one could say that it affected agriculture alone. It certainly affects agriculture now also, but the failure of the monsoon affects industry also and power generation, because it is linked up with power generation. Take Madras for example. My hon. friend from Madras can very well support me on this point.

SHRI K. S. CHAVDA : With your permission, may I ask, while the waters of all the big rivers go waste to the sea, why blame Nature? For instance, Narmada.

SHRI YESHWANTRAO CHAVAN : I do not want to go into that. Much depends on many other factors. It is not only Narmada. There are problems in this country with many more rivers. We are trying to deal with them. This is so far as the problems of prices and agriculture are concerned.

Now, I would like to go to some other problems. I think it was Dr. V.K.R.V. Rao who mentioned one point. He said that one of the most important programmes that we took up, despite our difficulties last year, was the emergency rabi production programme. I must say that that was one of the best programmes that we could think of. It has made us stand in good stead. This year, we have made a provision for Rs. 150 crores for advance action programme. He wanted to know what exactly are the components of this advance action programme. It is a very relevant question, and I thought I should give some indication about it, because we are yet examining it, and the Planning Commission is going into it. I can give you the approach for the advanced action programme. The advanced action programme is meant to lay emphasis on those schemes which will help us increase our agricultural production in the shortest possible times. If the schemes which are

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included in the plan go in the normal way, possibly they may take years to complete. We should like to select some of them, not all of them, which are likely to give some results like the irrigation programmes, power projects and some other agricultural production programmes. I cannot say where these are.

SHRI PILOO MODY :U.P. and Orissa:

SHRI YESHWANTRAO CHAVAN :
Why not Punjab and Haryana?

SHRI PILOO MODY : Because there are no elections there.

SHRI YESHWANTRAO CHAVAN.
Our emphasis is that if they are going to give results, we can go there also . . . (Interruptions) it is not that we are thinking in terms of election

Shri Jagannath Rao asked: what are we doing about the real savings, the real savings are small savings. We should lay emphasis on small savings. We have certainly made very good progress Rs 300 crores is quite a good progress if you compare it with the performance of the previous years. We are making good progress in that direction. I owe an explanation to Mr. Dinesh Singh. The other day he raised a question about the L. I. C investment in backward areas. I seem to have given the impression that all the investment of the L. I. C. was made in the backward areas. I must say it is not so. I tried to read the reply again in the proceedings; it did not mean that. But if it has given that impression I shall have to correct it. My main point is that the investment made by the LIC is as a sort of a partner in some sort of consortium for the new projects. These new projects are based on licenses given. My main point is that while licenses are given, concessions are given particularly in the case of backward areas. As you must have seen in this budget, we have indicated our policy, A new line in this matter: instead of development rebate we give concessions to projects in the backward areas or to labour intensive projects.

SHRI DINESH SINGH (Partagurh):
May I ask now whether it would be possible for the Finance Minister to direct the LIC and other public financial institutions to ensure that atleast so far as the big houses are concerned, for whom licenses are given, the Government policy is not changed only for the backward areas in the core sector, they would give them only for the backward areas?

SHRI YESHWANTRAO CHAVAN :
We would certainly like to see that the projects in the backward areas are given preference. I do not mean to say that the others should not be helped. That is our policy and I say that I am supporting that policy.

SHRI PILOO MODY: Big houses will have to go only to the backward areas. That is your policy.

SHRI YESHWANTRAO CHAVAN :
Do you think that that is a wrong policy? I owe an explanation here. I see your point. I shall certainly keep that point in mind.

The hon. Member, Shri Mavalankar has made a reference to the tax arrears. He also made many other interesting points. The major point that he made was that the people to-day live differently. This is an accepted proposition and therefore we have to change the way of life, the conditions of life, the level of life and the quality of life. The quality and level of thinking is also improved. That certainly is an accepted proposition. He made one other point. That was regarding the Finance Bill itself. I am making a reference to that. As regards tax arrears, what he said is correct. The figure is inflated. For that purpose, we have made an arrangement to indicate the gross arrears and the net arrears. The arrears which are due but have not reached a finality are excluded from the gross arrears; the arrears which are pending before the Tribunal etc. and which are stayed, are excluded from that. I think that for the March-end, 1972, the figures would be available some time in the month of May. But, for the year 1971-72, I think it is about Rs. 430

crores or so. I am giving only the approximate figure and this is sufficiently a big figure. We are trying to see how to reduce tax arrears as effectively as possible.

SHRI K. S. CHAVDA: I think that Rs. 39.25 crores of arrears are due to those who have left India and dup to companies who are in liquidation. Had prompt action been taken, I think the country could have saved Rs. 40 crores.

SHRI YESHWANTRAO CHAVAN: Dr Rao made mention about a cell on fiscal policy. On this particular point, I recognise the need. There are many other areas also in which the fiscal policy needs a fresh look in order that we may accelerate the growth. Only recently, a small cell has been set up for the fiscal policy under the Department of Economic Affairs in the context of the objectives of our Fifth Five Year Plan. The Cell will have an inter-ministerial working group to study in depth the various aspects of taxation including the possibilities of making this system more progressive, equitable, elastic and balanced in its overall social and economic effects.

Now I come to the last point. I do not want to take much more time of the House because I myself am keen to see that the Bill is passed to-day. The hon. Member, perhaps, Shri Era Sezhiyan made a point about the constitutionality of the problem of the aggregation of agricultural income with the non-agricultural income. I have got some constitutional arguments for that I can only tell him that we have very carefully examined this question even before the Raj Committee itself made a recommendation. This Committee had consulted the Law Commission and they have given their constitutional view. Also this question was examined in the Law Ministry. They have also given the same view; the Law Minister himself examined this and said that it is quite constitutional. I do not think that there is anything unconstitutional. As far as this House is concerned, it can deal with it. I have no doubt in my mind that this is perfectly constitutional.

He said that certain alterations in the rates were made by notification. He has

mentioned about the view of the Attorney General also. He is partly correct in the sense that the Attorney General has given the opinion that a change from specific to *ad valorem* rate or *vice versa* cannot be done by executive orders by the Government. After we got this view, we are trying to correct the whole position. In this particular budget, in the case of raw cotton, the statutory provision was 40 per cent. We were levying only 10 per cent. Now we have gone to 40 per cent. It is so, in this budget we are observing that rule.

He has also said that certain changes were made in the central excise tariff schedule, where effective rates have been prescribed, by statutory modification. He has referred to the opinion of the PAC questioning the correctness of operating rates of duty by such modifications. I do not want to go into the matter in detail now because he was the Chairman of the PAC and the matter has been raised by the PAC. I am sure the Department of Revenue who are dealing with it would carefully go into it and give their comments. Then the hon. member may examine them. I would only say that whether it is the Tariff Act or a schedule to the Central Excise Act, certain statutory rates are prescribed and it becomes necessary on occasions particularly at the time of the Finance Bill to grant concessions based on various considerations; Hon. members will recall that in moving the Finance Bill for consideration this year. I had announced a few concessions for small manufacturers which necessarily to be given effect to by statutory notifications, in exercise of the powers vested in the Central Government by the relevant enactments. There might be other considerations also, of which I would like to quote another instance. In this very budget, to ameliorate the hardship caused to black and white films, I had announced a reduction in import duty on white and black, negative and positive cinecon. There are other equally valid considerations in to which I need not go now. Whenever it becomes necess-

[Shri Yeshwantrao Chavan]

ary to do this by statutory notification. the notification is laid before Parliament soon after it is issued along with a brief statement explaining the object of the notification. Parliament is given full opportunity to discuss it. When the Parliament is not in session, and we have to take action, we do take action but we come back to Parliament and lay it before Parliament. It is the right of hon. members to raise the question and ask for the Government's explanation. When we lay it on the Table, we give the reasons for issuing the notification.

He has raised another legal-cum-political point. He said, we have amended the Income tax Act in 1959 and taken the corporation tax out of the Income-tax Act and therefore, it has been withdrawn from the divisible pool. I would like to point out that corporate tax is not income-tax. Article 270 which deals with income-tax and tax to be distributed between the States and the Centre specifically mentions that corporate tax is not a part of income-tax. Therefore, if you want to make the corporate tax a part of the divisible pool, possibly you will have to amend the Constitution. It is not our intention to amend the Constitution for this purpose.

I think I have tried to deal with the major aspects

SHRI R. S. PANDEY (Rajnandgaon) : Last year he mentioned about mass communication and educating the tax payer:

SHRI YESHWANTRAO CHAVAN : I thought you made a very good mention of it. Therefore, I did not repeat it. In your inimitable way you described it.

SHRI N. K. P. SALVE : sensible step

SHRI YESHWANTRAO CHAVAN : Whenever we take steps, we always take sensible steps.

SHRI N. K. P. SALVE : I hope it will not give you a sense of complacency.

SHRI YESHWANTRAO CHAVAN : That is the last thing that I am capable of. The main intention was to see that we do not waste our time on a small number of small tax-payers and the saved manpower can be concentrated on big guns. I was very glad when he referred to it, not because it was a compliment but it will give encouragement to a large number of officials who have to deal with this problem. And if they are encouraged, naturally they will try to do their work with greater speed.

MR. CHAIRMAN : The question is :

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1973-74, be taken into consideration."

The motion was adopted.

Clause 2 (*Rates of Income-tax*)

MR. CHAIRMAN : We will now take clause by clause consideration. There are some amendments to clause 2

SHRI SEZHIYAN (Kumbakonam) : I beg to move :

Pages 3 and 4,—

"omit lines 7 to 45 and 1 to 4 respectively.*"(9).

Page 4,—

"omit lines 37 to 40.*" (10)

"That this House recommends to the Government that Attorney General of India be summoned to address the House to clarify certain Constitutional points in respect of clause 2 regarding aggregation of the agricultural and non-agricultural components of a tax payer's income for determining the rates of income-tax." (66)

SHRI YESHWANTRAO CHAVAN : I beg to move* :

* Moved with the recommendation of the President

Page 4,—

for line 4, substitute—of the total income :

Provided that in cases where Sub-Paragraph I of the said Paragraph A applies,—

(A) where the aggregate income referred to in sub-clause (i) exceeds fifteen thousand Rs. but does not exceed fifteen thousand one hundred and eighty rupees, the provisions of that Sub-Paragraph relating to surcharge on income-tax shall, for the purposes of determining the amount of income-tax or "advance tax" under sub-clause (ii), apply subject to the modifications that such surcharge shall be calculated at the rate arrived at by dividing the amount of surcharge on income-tax calculated in respect of the aggregate income by the amount of income-tax (excluding surcharge) calculated in respect of the aggregate income and that the provisions of the proviso at the end of that Sub-Paragraph shall not apply;

(B) where the aggregate income referred to in sub-clause (i) exceeds fifteen thousand one hundred and eighty rupees, the provisions of that Sub-Paragraph relating to surcharge on income-tax shall, for the purpose of determining the amount of income-tax or "advance tax" under sub-clause (ii) apply subject to the modifications that such surcharge shall be calculated at the rate of fifteen per cent. and that the provisions of the proviso at the end of that Sub-Paragraph shall not apply. (58)

SRI SELVHIYAN. I want to speak on Amendment No 66 that the Attorney-General should be asked to come and give his opinion. I am quite sure that the Finance Minister would have taken all the available legal expertise with him. This is a suggestion made by the Taxation Enquiry Committee of 1958 that the necessary opinion of the Attorney-General should be obtained before taking any step. I do not know if he has taken the opinion

of the Attorney-General. Taking the opinion of the Law Commission is quite different from taking the opinion of the Attorney-General.

Here I want to make one point clear. I am one with the Finance Minister in accepting the basic view that the rich peasantry which have benefited from planning should be taxed and they should pay their due tax to the exchequer. So, I am not opposing the basic idea that agricultural income should be taxed. I agree with him there. Then, because it is being collected under "Income-tax", it will go to the divisible pool and it will go to the States. So, I am not opposing it on that ground either.

My first objection is that it is unconstitutional. Secondly, it is an encroachment on the powers of the State. This very good idea should not be put in a statute which may later on be struck down as an unstable piece of legislation. I will again say that the argument may be good that no portion of the agricultural income is taxed, all that is done to transfer the non-agricultural income of a person having agricultural income also to the higher slab. But this will be doubly unconstitutional as violative of article 270 and article 14. Persons getting the same income will be dealt with differently under the Finance Bill. It will be no answer to say that the incomes are not equal. If it is said that the tax is proportionate to the income and that the incomes are not equal, it will be an admission that agricultural income is being taxed. In the circumstances, the classification of persons into those with agricultural incomes plus non-agricultural incomes and those with non-agricultural incomes alone is not valid.

Therefore, on this score, I want to caution the Minister on the unconstitutionality of it. If he is satisfied about that, it is all right. But I entertain a doubt as to whether it will be held constitutional. I am not opposing the basic idea. The agricultural income should be taxed. The proceeds are going to be under the divisible pool. I am not objecting to that. I am accepting the basic objective. But I feel it will be declared unconstitutional.

SHRI K. NARAYANA RAO (Bobbili): Sir, the present Finance Bill anticipates two situations. Whereas there are certain States which have agricultural income-tax, there are other States where there is no agricultural income-tax. So far as this is concerned, my plea with the Government is that there are States which do not have agricultural income-tax and the additional income that accrues out of inclusion of the agricultural income for the assessment purpose should be clearly earmarked for those States which have no agricultural income-tax. In the States where there is agricultural income-tax, this new measure will not be applicable.

SHRI N. K. P. SALVE: Sir, with great respect to the hon. Member, Shri Sezhiyan, I do not at all agree that this provision is unconstitutional. It is constitutional. He feels that in principle this is correct. I feel, in principle, this is doubly correct. The agricultural income of the rich farmers has to be brought within the ambit of taxation.

My objection, however, is this. I want to point out to the hon. Finance Minister and implore him not to bring such a measure in a great hurry. Mr. Palkhivala has been propagating for this measure for over 10 years. It was rejected as mischievous. Your enacting it in this manner will help tax-evaders and it will open flood-gates of tax-evasion.

I want to warn you that the manner in which it is coming is going to be ruinous. It is bereft of any sound principle of legislation. We want agricultural income to be taxed on rational basis. If necessary, we can amend the Constitution. After all, income-tax is with reference to income. Whether it is in rural area or in urban area, a rich person has got to be taxed.

My submission therefore is that if the basic principle of taxation of agricultural income is accepted, why not wait? You are bringing forward a comprehensive measure and we will consider the whole matter at that time. But the manner in which it has been put will open the flood-gates of

tax-evasion. I want to warn you again. I am only seeking this to be deferred. Let there be a matured consideration of the whole matter. I endorse the view point of those who say that there is going to be tremendous tax evasion because it is coming up in this form.

SHRI YESHWANTRAO CHAVAN : I have already explained it. They have made a suggestion. They are very learned people. Mr. Salve is a person whose view I should value. Also, I have consulted other people whose opinion I value. I am in a difficult position. I will have to make a choice. I do not think I can accept the suggestion they have made.

MR CHAIRMAN. First of all, I will put amendment No 66 to clause 2 moved by Shri Sezhiyan.

Amendment No 66 was put and negatived.

MR. CHAIRMAN: I shall now put Amendments Nos. 9 and 10, moved by Shri Sezhiyan, to the vote of the House.

Amendments Nos. 9 and 10 were put and negatived.

MR CHAIRMAN: I now put Amendment No. 58, moved by the Minister, to the vote of the House.

The question is:

Page 4.—

For line 4, substitute—

of the total income:

Provided that in cases where Sub-Paragraph 1 of the said Paragraph A applies,—

(A) where the aggregate income referred to in sub-clause (i) exceeds fifteen thousand rupees but does not exceed fifteen thousand one hundred and eighty rupees, the provisions of that Sub-Paragraph relating to surcharge on income-tax shall, for the purposes of determining the amount of income-tax or "advance tax" under sub-clause (ii), apply subject to the modifications that such surcharge

shall be calculated at the rate arrived at by dividing the amount of surcharge on income-tax calculated in respect of the aggregate income by the amount of income-tax (excluding surcharge) calculated in respect of the aggregate income and that the provisions of the proviso at the end of that Sub-Paragraph shall not apply;

(B) where the aggregate income referred to in sub-clause (i) exceeds fifteen thousand one hundred and eighty rupees, the provisions of that Sub-Paragraph relating to surcharge on income-tax shall, for the purposes of determining the amount of income-tax or "advance tax" under sub-clause (ii), apply subject to the modifications that such surcharge shall be calculated at the rate of fifteen per cent. and that the provisions of the proviso at the end of that Sub-Paragraph shall not apply'. (58)

The motion was adopted.

MR. CHAIRMAN: The question is.

"That Clause 2, as amended, stand part of the Bill."

The motion was adopted.

Clause 2, as amended, was added to the Bill.

Clause 3 (Amendment of Section 2 of the Income-tax Act)

SHRI S. R. DAMANI (Sholapur): I beg to move.

Page 5,—

for lines 21 to 23, substitute—

"short-term capital asset" means the capital asset.

(i) in respect of land buildings, if the same has been held by an assessee for not more than sixty months immediately preceding the date of its transfer; and

(ii) in respect of any asset other than land and building if the same was held by an assessee for not more than twenty-four months immediately preceding the date of its transfer.' (48).

Under this Clause, for 'short-term capital asset', the time period has been increased from 24 months to 60 months. I have made a suggestion that for immovable properties like land and buildings, it may be 60 months, but for shares and securities, it should be maintained at 24 months. My submission is that the investors, i.e., the people who invest in shares and securities are not investing for the sake of getting any dividend but are investing mostly for the sake of appreciation of the value. ICICI and IFC are doing the same thing. On the expectation of better functioning of the company, they underwrite the shares and when prices go up, they sell them and invest the money in other companies. Thus, the flow of funds is continuing. If this period is increased to 60 months, it will affect the capital market, the investors' market. The new companies which will come in the market will find it difficult to have their shares subscribed. Therefore, my request to the Finance Minister is that he may maintain the period of 24 months in the case of shares and securities and may not increase it. If, however, he thinks that it should be increased, he may kindly increase it to 36 months. I hope, the hon. Finance Minister will consider my suggestion and accept it.

SHRI YESHWANTRAO CHAVAN: I know, the hon. Member has made the suggestion very sincerely. But I am sorry I am not in a position to accept it. Under the amendment proposed by the hon. Member, the extended period of 60 months would apply only to lands and buildings, whereas the existing holding period of 24 months would continue to apply in relation to other assets, viz., shares and debentures. We have based this amendment on the recommendations of the Wanchoo Committee because they felt that it is only in these

[Shri Yeshwantrao Chavan]

categories the speculative activities take place. In order to control these speculative activities it is much better to have this extended period. That is the reason behind this. I cannot accept the amendment.

SHRI S. R. DAMANI : I beg to leave to withdraw my amendment.

Amendment No. 48 was, by leave, withdrawn.

MR. CHAIRMAN: Now, the question is:

"That clause 3 stand part of the Bill "

The motion was adopted

Clause 3 was added to the Bill :

Clause 4 and 5 were added to the Bill

Clause 6 (Amendment of section 45 of the Income-tax Act)

MR. CHAIRMAN : There is an amendment by Mr. Damani. But he is not moving it. So I will put the clause to the vote of the House. The question is :

"That clause 6 stand part of the Bill."

The motion was adopted.

Clause 6 was added to the Bill.

Clause 7 (Insertion of new section 54D in the Income-tax Act)

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

Page 6, line 28,—

for "an industrial undertaking" substitute—

"industrial or non-industrial undertaking or business premises"(7)

SHRI S. R. DAMANI: I beg to move:

Page 7,—

after line 16, Insert—

"54E. Where the capital gain arises from transfer of shares and securities, whether by way of compensation or otherwise, belonging to the assessee, which were held by the assessee in his investment account for twenty-four months immediately preceding the date on which the transfer took place, and where the assessee has within a period of six months after the date of sale, transfer or acquisition, purchased any other shares or securities as a part of his investment, then instead of capital gain being charged to income-tax as the income of the previous year in which the transfer took place, it shall be dealt with in accordance with the following provisions of the section, that is to say,—

(i) if the amount of the shares and securities so acquired is not less than the full value of the consideration received or accruing in respect of the transferred shares and securities, the whole of such capital gain shall not be charged to income-tax under section 45; or

(ii) if the cost of shares or securities so acquired is less than the full value of the consideration received or accruing in respect of the transferred shares and securities, so much of the capital gains as bears to the whole of the capital gain in the same proportion as the cost of the shares or securities so acquired bears to the full value of the consideration received or accruing in respect of the transferred shares or securities shall not be charged to income-tax under section 45." (50).

SHRI N. K. SANGHI: I have given an amendment which the hon. Finance Minister must have gone through. My amendment is very clear. I have added the words

*Moved with the recommendation of the President.

'industrial and non-industrial undertakings'. This amendment seeks to insert a new section 54E in the Income-Tax Act—where the property is compulsorily acquired under any law forming a part of the industrial undertaking and which was under use of the owner in the past two years, in case the same owner purchases another property within a period of three years for re-establishing the said undertaking, the profit or the capital gains will not be charged. Where the capital gains exceed the cost of purchase, the capital gains will be charged. This particular section further restricts that the owner who acquires a new building may not part with it or sell it within a period of three years. I would like to know from the Minister if this is only applicable to properties which are acquired by the Government or by Government bodies. Under this legislation a compensation is being paid for that and we have seen in certain States for public utility purpose like laying of roads, properties are acquired and the Government is paying compensation for that acquisition to those persons who want to establish and do similar business from the money they get from the acquisition. I feel to confine it to only industrial undertakings is not reasonable. This should also be applied to small shop-keepers and small holdings. This is a restrictive advantage that the Government is giving where the property is acquired. Where the property is acquired and where a new property is purchased and where the new property is not sold, I feel that this small benefit should also be available to industrial and non-industrial undertakings. This is for the consideration of the hon Finance Minister.

17.00 hrs.

SHRI S. R. DAMANI: My submission is that when Government are kind enough to allow exemption on immovable properties when they are taken by Government, in the same way if shares and securities are also taken by Government, this benefit should accrue to those people so that their claim is also considered and met.

SHRI YESHWANTRAO CHAVAN: It would be very unfair to the members if I do not explain why these are unacceptable.

Shri Sanghi seeks to extend the operation of the section. What is intended is that wherever for the purpose of rehabilitation certain lands of industrialists are acquired, they are given this because they have been asked to shift. It is necessary to give some sort of relief to them. But it is not the idea to give it to all capital gains arising out of immovable property. That is not the intention. I think he should welcome this.

He says it will be made use of by small shopowners. I do not know whether small shopowners could own a building at all; they are tenants of other people. Therefore, I cannot accept it.

SHRI N. K. SANGHI : I seek leave of the House to withdraw my amendment No. 7.

Amendment No. 7 was, by leave withdrawn

SHRI S. R. DAMANI : I seek leave of the House to withdraw my amendment No. 50.

Amendment No. 50 was, by leave withdrawn.

MR. CHAIRMAN: The question is:

"That clause 7 stand part of the Bill."

The motion was adopted.

Clause 7 was added to the Bill.

Clause B (Amendment of section 80C of the Income-tax Act)

SHRI YESHWANTRAO CHAVAN : I move*:

Page 8--

for lines 11 and 12, substitute—

"(ii) in clause (g), for item (2) of sub-clause (i), the following item shall be substituted, namely:—"(59)

* Moved with the recommendation of the President.

[Shri Yeshwantao Chavan]

This seeks to rectify a minor drafting mistake.

I hope you will accept it.

MR. CHAIRMAN: The question is:

"Page 8,—

for lines 11 and 12, substitute—

"(ii) in clause (g), for item (2) of sub-clause (i), the following item shall be substituted, namely:—" (59).

The motion was adopted.

MR. CHAIRMAN: The question is:

"That clause 8, as amended, stand part of the Bill."

The motion was adopted.

Clause 8, as amended, was added to the Bill

Clauses 9 to 16 were added to the Bill.

Clause 17 (Insertion of new section 194D in the Income-tax Act)

SHRI S. R. DAMANI: I am not moving amendment No. 51.

MR. CHAIRMAN: The question is:

"That clause 17 stand part of the Bill."

The motion was adopted

Clause 17 was added to the Bill.

MR. CHAIRMAN: There is no amendment to clauses 18 to 27. I shall put the clauses to the vote. The question is:

"That clauses 18 to 27 stand part of the Bill."

The motion was adopted.

Clauses 18 to 27 were added to the Bill.

Clause 28 (Auxiliary duties of excise)

MR. CHAIRMAN: Clause 28. There are two amendments by Mr. Sezhayan. Are you moving them?

SHRI SEZHIYAN: Yes, Sir. I move*:

Page 15, line 29,—

add at the end—

"or the tariff values fixed under the provisions of section 3(2) of the Central Excises Act."(11)

Page 15,—

for lines 40 and 41, substitute—

"section (1) shall be levied for distribution among the States." (12)

51. amendment No. 11 is for the benefit of the Minister. It deals with clause 28(1) wherein the auxiliary duties of excise are being dealt with. I think to make the clause perfect, the other provisions of the Central Excises Act should also have been included. As you know, the values of the goods as determined by the provisions of section 4 and also the tariff rate as mentioned in section 3(2) of the Central Excises Act—both of them—should have been taken into consideration. I referred to this last year also. Perhaps the exigency might not have arisen then. But to make it perfect I suggested it. It is for the benefit of the Minister and the Government. If you accept it, I shall be glad. Otherwise, I am not very much bothered. I want to help if you take it as a help.

The next amendment is one of principle, which deals with exclusion of auxiliary duties from the divisible pool. The habit of levying a surcharge and regulatory and auxiliary duties and then excluding them from the divisible pool is not a very healthy one; it is not a healthy sign. The States feel that what is due to them through

* Moved with the recommendation of the President.

several provisions is excluded and is not utilised. Wherever they are available, just by giving a different name as surcharge or auxiliary duty, they are being denied. If it is of a short duration, then it may be all right, but sometimes, the surcharge or auxiliary duty remains in the Statute-Book for years together. Such duties should not be excluded from the divisible pool and they should be made available to the States.

MR. CHAIRMAN: I shall put the amendments.

SHRI SEZHIAN: Let him say. What about the first amendment? Are you not accepting it? Is it not going to be helpful? The second one is more important. It would help the States.

SHRI YESHWANTRAO CHAVAN: As far as the States are concerned, I would explain, because certainly he is pleading the cause of the States, but I am also equally interested. I would like to state that in the case of excise duties, we have made efforts to raise the share to the States and we have raised a large amount even this year. As far as the States are concerned, we are not indifferent.

MR. CHAIRMAN : I shall put the amendments to the vote.

Amendments Nos. 11 and 12 were 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.

Clauses 29 and 30 were added to the Bill.

First Schedule

MR. CHAIRMAN : We take up the First Schedule. There are so many amendments.

SHRI N. K. SANGHI : I move my amendment No. 8.

SHRI SEZHIAN: I move amendments Nos. 13 to 27 and 33 to 47.

SHRI DINEN BHATTACHARYA : I move amendments Nos. 28 to 30.

SHRI S. R. DAMANI : I move amendments Nos. 53 to 57.

SHRI YESHWANTRAO CHAVAN: I move amendments Nos. 60 to 63.

SHRI N. K. SANGHI : I beg to move* :

Page 26, line 30,—

For "Rs. 5,000".

substitute—

"Rs. 5,500" (8).

SHRI SEZHIAN: I beg to move* :

Page 17, line 14,—

for "Rs. 5,000" substitute "Rs. 7,500".
(13).

Page 17, line 16,—

for "Rs. 5,000" substitute "Rs. 7,500".
(14).

Page 17, line 17,—

for "Rs. 5,000" substitute "Rs. 7,500".
(15).

Page 17, line 18,—

for "Rs. 500" substitute "Rs. 250".
(16).

Page 17, line 21,—

for "Rs. 1,350" substitute Rs. 1,100".
(17).

Page 17, line 24,—

for "Rs. 2,500" substitute "Rs. 2,250".
(18).

Page 17, line 27,—

for "Rs. 4,000" substitute "Rs. 3,750".
(19).

*Moved with the recommendation of the President.

[Shri Sezhiyan]
 Page 17, line 30,—
 for "Rs. 6,000" substitute "Rs. 5,750".
 (20).

Page 17, line 33,—
 for "Rs. 11,000" substitute "Rs.
 10,750". (21).

Page 18, line 1,—
 for "Rs. 23,000" substitute "Rs.
 22,750". (22).

Page 18, line 4,—
 for "Rs. 37,000" substitute "Rs.
 36,750". (23).

Page 18, line 7,—
 for "Rs. 52,000" substitute "Rs.
 51,750". (24).

Page 18, line 10,—
 for "Rs. 1,32,000" substitute "Rs.
 1,31,750". (25).

Pages 28 and 29,—
 omit lines 7 to 36 and 1 to 17 respec-
 tively (26).

Pages 33, 34 and 35,—
 omit lines 26 to 38, 1 to 42 and 1 to
 37 respectively. (27)

Page 18, line 24,—
 for "Rs. 7,000" substitute "Rs. 10,000"
 (33).

Page 18,—
 omit lines 25 to 28. (34).

Page 26, line 30,—
 for "Rs. 5,000" substitute "Rs. 7,500".
 (35).

Page 26, line 32,—
 for "Rs. 5,000" substitute "Rs. 7,500".
 (36).

Page 26, line 33,—
 for "Rs. 5,000" substitute "Rs. 7,500".
 (37).

Page 26, line 34,—
 for "Rs. 500" substitute "Rs. 250".
 (38).

Page 26, line 37,—
 for "Rs. 1,350" substitute "Rs. 1,100".
 (39).

Page 27, line 1,—
 for "Rs. 2,500" substitute "Rs. 2,250".
 (40).

Page 27, line 4,—
 for "Rs. 4,000" substitute "Rs. 3,750".
 (41).

Page 27, line 7,—
 for "Rs. 6,000" substitute "Rs. 5,750".
 (42).

Page 27, line 10,—
 for "Rs. 11,000" substitute "Rs.
 10,750". (43).

Page 27, line 13,—
 for "Rs. 23,000" substitute "Rs.
 22,750". (44).

Page 27, line 16,—
 for "Rs. 37,000" substitute "Rs.
 36,750". (45).

Page 27, line 19,—
 for "Rs. 52,000" substitute "Rs.
 51,750". (46).

Page 27, line 22,—
 for "Rs. 1,32,000" substitute "Rs.
 1,31,750". (47).

SHRI S. R. DAMANI; I beg to move:
 Page 29,—
 after line 12, insert—
 "Provided that a Hindu Undivided
 Family having one or more members
 with independent income exceeding
 Rs. 5,000 but not exceeding Rs. 15,000,

the amount aggregated to income-tax payable by the Hindu Undivided Family shall in no case exceed—

- (i) tax including surcharges at the rate prescribed in the Finance Act, 1973 in the case of Hindu Undivided Family having no member with independent total income exceeding Rs. 5,000 and
- (ii) 25 per cent. of the aggregate taxable income of the independent total income of the members of Hindu Undivided Family.” (53).

Page 33,—

after line 2, insert—

“Provided that the rebate at the rate of 10 per cent of the retained profits by the company shall be allowed on the condition that the retained profits are not distributed or utilised as dividends or otherwise and the said amount is credited to a separate account (retained profit) and they continue to remain untouched for a period of five years. If, however, the said amount of ‘retained profit’ is frittered away on any account within a period of five years, the rebate originally granted on such amount shall stand withdrawn in the year in which the amount was frittered away:

Provided, however, that the rebate so allowed shall in no case exceed the amount of income-tax payable by an assessee in that assessment year.” (54).

Page 33,—

after line 21, insert—

“Provided that the rebate at the rate of 10 per cent. of the retained profits by the company shall be allowed on the condition that the retained profits are not distributed or utilised as divi-

dends or otherwise and the said amount is credited to a separate account (retained profit) and they continue to remain untouched for a period of five years. If, however, the said amount of ‘retained profit’ is frittered away on any account within a period of five years, the rebate originally granted on such amount shall stand withdrawn in the year in which the amount was frittered away:

Provided, however, that the rebate so allowed shall in no case exceed the amount of income-tax payable by an assessee in that assessment year.” (55)

Page 35, line 5,—

after “individuals” insert—

“or a company” (56).

Page 35, line 6,—

omit “a company”. (57).

SHRI DINEN BHATTACHARYYA:
beg to move*

Page 17, line 14,—

for “Rs. 5,000” substitute “Rs. 6,000”. (28).

Page 17,—

for “Twenty per cent.” substitute—

“(2) where the total income exceeds Rs. 6,000 but does not exceed Rs. 10,000—5 per cent. of the amount by which the total income exceeds Rs. 6,000;” (29).

Page 17,—

for lines 18 to 20, substitute—

“(3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000—Rs. 250 plus 12-1/2 per cent. of the amount by which the total income exceeds Rs. 10,000.” (30).

*Moved with the recommendation of the President.

SHRI YESHWANTRAO CHAVAN:
I beg to move* :

Page 35, line 13,—

omit "(1)". (60).

Page 35,—

for lines 26, 27 and 28, substitute—

"Rule 8.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil". (61).

Page 35,—

for lines 29 and 30, substitute—

"Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications.". (62).

Page 35, line 34,—

for "Rule 9" substitute "Rule 11". (63).

SHRI SEZHIYAN. The number of amendments are quite large to the First Schedule. I shall speak on my amendments. Year after year, we are making the request that the exemption limit of Rs. 5,000 should be raised to Rs. 7,500. This year again I will plead with the Finance Minister: if he is not able to concede to our request now, atleast let him give it due consideration before the next Finance Bill is introduced. It is a serious matter. It has been recommended by many persons. In fact the Boothalingam Committee gave a categorical recommendation and I quote what the committee has said:

"For both economy and on practical administrative grounds I would, there-

fore, strongly recommend a substantial raising of the exemption limit and would suggest that the limit be fixed at Rs. 7,500 for individuals and Rs. 10,000 or 11,000 for Hindu Undivided Families. This would be justifiable merely on the increase in prices, ignoring all other considerations. By doing so, the number of tax-payers in the register will be reduced.....

The "loss of revenue" as conventionally understood will only be of the order of Rs. 7 to 8 crores. In 1963-64, the revenue from this range of tax-payers below Rs. 7,500 was only Rs. 5.82 crores. But this will be very much more than made up by better administration elsewhere."

If you take the total income-tax collections, you will find that about 71 per cent of the tax revenue comes from 11 per cent of the total number of assessees. If you are able to concentrate on the 11 per cent, you are taking charge of 71 per cent of the revenues. Just now figures of arrears were given. The total arrears have been put at about Rs. 805 crores on 31-3-1972. Of this amount if you take people who are in arrears to the extent of more than one lakh of rupees, their number comes to about 11,000 and the total amount comes to Rs. 358 crores. The Officers may not be able to give the picture whether these are assessments of assessecs. There is a lot of confusion there. Therefore, I shall refer to the total number of assessecs.

Out of the total number of assessecs of 21,41,638 accounting for an arrear amount of Rs. 805 crores, those who are above Rs. 1 lakh come to about 11,300 which gives an arrear amount of Rs. 358 crores.

Therefore, if we concentrate on the higher echelon that will go a long way not only to give relief to the lower sections but also it will give the maximum yield. And all the arrears can be wiped out. Here I want to comment on one

*Moved with the recommendation of the President.

thing. This was taken note of by the P.A.C. in their Report in the Fourth Lok Sabha—not by me but by Shri Vajpayee and Shri Masani, my predecessors. They have said that:

"There would not be 'Much justification', as conceded by the representative of the Ministry of Finance, "for continuing with the assessment of small incomes if one finds that the taxation of this group results in minus revenue". Government should therefore arrange for reliable data being collected about the cost of collection in respect of various income brackets *vis-a-vis* revenue realised".

This recommendation was made in the year 1969. But, I am sorry to find that such data has not been collected so far. The data to be collected was to what would be the cost for the collection in respect of the various revenue income brackets as this would help the Department to determine which of the categories of taxpayers should continue to be borne on the tax register and how the assessment procedure should be simplified, if this category of persons was not to become a drag on Government revenues.

Another thing is that because of the lack of simplification of procedure, these things are not being attended to. Even if you take the statistics, still this work will be a time-consuming one. I feel that if we take exemption up to Rs. 7,500, this would simplify the procedure. Not only that it will give relief to the much-needed category of people. The usual argument that is put forward is that all participate in contributing to the public exchequer by way of paying indirect taxation. Therefore, this alone does not put them in the net.

I hope that you will give a fair and sympathetic consideration to this suggestion—this is a good suggestion—which will not only give relief to these people, but will also give relief to the department.

SHRI N. K. SANGHI: Mr. Chairman, Sir, my amendment is like the one which my colleagues, Shri Sezhiyan and Shri Dinen Bhattacharyya have given. In my amendment, I have suggested that the basic exemption of income-tax that was available to wage earners upto Rs. 5,000, should be enhanced to Rs. 5,500. Actually, when I sent this amendment, I had sent them with the consequential changes in the further slabs. But, the Legislative Branch told me that it was not possible to mention consequential changes in different slabs and that I should make my own amendments.

I had another look at it and I thought that possibly it was not possible for the Finance Minister to accept the amendment. For thirty lakhs of people, it would have involved an amount of about Rs. 13 crores by giving relief of Rs. 50 only to every wage earner in the country. In case you accept my amendment it would be enhanced to Rs. 5,500 instead of Rs. 5,000 as at present. In this country, for the last six years this amount has not at all been increased. The rupee value has been eroded and this has been accepted by the Finance Ministry. Further, the prices have gone very high. No doubt if this particular amendment is accepted and the exemption is raised to Rs. 5,500, the people who will benefit by this will be mostly the salaried class of people who are to-day very much hard hit. I do not think that these people will be more than 10,000 or so. This is a very small increase; taking into consideration all the reports, I want this relief of Rs. 50 to be given to the people who get the salary upto Rs. 5,500. But, for the people who are earning more than Rs. 5,500 this relief is not available. My amendment has proposed this change in the First Schedule. Shri Chavan in his concluding speech had said that there was a feeling that we had somewhat become prisoners of our own tax system and restructuring was needed now. My amendment is for enhancement of exemption from Rs. 5,000 to 5,500 which should be accepted.

SHRI DINEN BHATTACHARYYA: Mr. Chairman, Sir, my amendment is very simple. I have nothing to add to what Shri Sezhiyan has said. I have asked for raising the exemption limit to Rs. 6,000 and not Rs. 7,000 as asked for by Shri Sezhiyan and Rs. 5,300 as asked for by Shri Sanghi. Mine is in between. That is for raising the limit to Rs. 6,000 which is not very difficult for the Finance Minister to accept.

The Bill suggests a rate of 10 per cent above Rs. 5,000. My amendment is it should not be more than 5 per cent. Last year also we tried to see that it is accepted. You will appreciate that the value of money has gone down considerably. Rs. 6,000 per annum means Rs. 500 monthly. Its real value comes to Rs. 190 only. So, you are taxing a man who gets Rs. 190. If you realise the tax arrears and unearth the black money, this will not be necessary. So, I hope the Finance Minister will be good enough to accept these amendments.

SHRI S. R. DAMANI. My amendment No. 53 seeks to give a small relief to Hindu Undivided Families. I request him to accept it.

SHRI YESHWANTRAO CHAVAN : There are three types of amendments. One wants to raise the exemption limit to Rs. 5,500. The CPM amendment wants to raise it to Rs. 6,000 and the DMK amendment to Rs. 7,500. I am accepting none of them. This question has been gone into many times. When we go in for indirect taxation, people make the plea that we should emphasise on direct taxes. When we come to direct taxes, they want to cut off its base. Even at the present moment people who pay direct taxes form more than 1 per cent of the active population, i.e. those who can be employed and who can earn. We do not want to reduce this number further. In respect of income derived from investment in shares, securities, bank deposits, etc., income upto

Rs. 3,000 in addition to Rs. 5,000 is excluded from the taxable income. In respect of long-term savings like life insurance, provident fund, etc., till last year the whole of the first thousand rupees was allowed as deduction from the taxable income. Under the present Finance Bill, the whole of the first Rs. 2,000 of such savings will be allowed as deduction from the taxable income.

SHRI N. K. P. SALVE: At that level, how many people will know all these things?

SHRI YESHWANTRAO CHAVAN: That I cannot help. If they are talking of small salaried people, certainly they are included in this.

MR CHAIRMAN: I will first put the Government amendments Nos. 60, 61, 62 and 63 to the House.

The question is:

Page 35, line 13.—

omit "(1)". (60)

Page 35.—

for lines 26, 27 and 28, *substitute*—

"Rule 8—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil" (61)

Page 35.—

for lines 29 and 30, *substitute*—

"Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications." (62)

[Shri Dinesh Bhattacharyya]
new taxation and have made representation both to the State Government and the Central Government. Now he has reduced the rigour to some extent but I know this will not obviate the difficulties that the film producers are now facing. So, my amendment is to make it ten paise instead of 50 paise. If you really want to help the film industry in the regional languages, then there should be no taxation for some time to come. When the industry comes to a particular stage, you can impose tax on big producers. But so far as small and medium size producers, specially in the regional languages are concerned, you have to exempt them from paying taxes. It should be 10 paise at the maximum.

Another amendment that I have proposed is regarding certain items, like, steel plates, sheets and strips. Anyhow, the burden of the enhanced taxes will be put on the common man by big manufacturers and importers of these items. So, I propose that instead of Rs. 200, it should be Rs. 50

I at least expect that he will agree to reduce the excise duty on films. He has already agreed to a certain extent. Let him come down to a certain more extent so that the film producers will feel safe at least in the hands of the Finance Minister, Shri Y. B. Chavan.

श्री ज़रन सिंह (बिहारी बालदेवी (स्वातियर) महापति जी, मुझे भी इस सम्बन्ध में एक निवेदन करना है। अभी हमारे मित्र भद्राचार्य जी ने कहा कि केवल बड़ी फिल्मों के सम्बन्ध में यह इयूटी लगाई जाय और छोटी फिल्मों के सम्बन्ध में न लगाई जाय ऐसा नहीं हो सकता है। लेकिन एक तरीका है जो मराठी फिल्म निर्माताओं ने जैसे कुशाबा या और साबुद बह विल मली जी ने भी मिले वे भी सुधीर कडके, ललीतकार, बबालन्द आगीरवार और मदासिब राव जी कवि, मराठी फिल्म निर्माता, उनका कहना यह कि अगर प्रादेशिक भाषाओं की फिल्मों को इयूटी देनी भी पड़ती है तो सरकार ऐसा प्रबन्ध कर सकती है कि वह इयूटी उन की किसी रूप में बायपस कर दी जाय।

कई राज्य सरकारों ने ऐसे विचार बतए हैं कि एन्टरटेन्मेंट टैक्स के रूप में जो एक प्रादेशिक भाषा की फिल्मों से विलती है वह उनको बायपस कर दी जाती है। अगर केन्द्रीय सरकार चाहे तो प्रादेशिक भाषा की फिल्मों के सम्बन्ध में ऐसा कर सकती है। हिन्दी में जो बड़ी फिल्में बनती हैं जिन पर करोड़ों रुपया खर्च करने हैं और उनमें काने धन का उपयोग करने हैं, उनकी बबालन्द में नहीं कर रहा है। लेकिन धाय का छोटा सा कर धार भी प्रादेशिक भाषा की फिल्मों के लिए विलीय कठिनाई पैदा कर सकता है। बली महोदय ने कुछ कठिनाई का तो प्रमुख किया है। लेकिन वह कोई रास्ता निकाले जिसमें प्रादेशिक भाषा की छोटी रकम वाली या फिल्में हैं उन से जा भी बायपसनी इस इयूटी से होगी वह उन्हें किसी न किसी रूप में बायपस कर दी जायगी। इस पर बह विचार करे।

डा० कौमल (बम्बई दक्षिण) महापति जी, मैं भी बाजदेवी जी और भद्राचार्य जी तथा डा० मन्नी मारगण पाण्डेय जो कह रहे हैं उससे सहमत हूँ। मैंने ध्यान पूर्वक धायन में विल मली का ध्यान इस धोर कीचा या वि अगर हमने प्रादेशिक भाषाओं की फिल्मों को मदद करने की तरफ ध्यान नहीं दिया तो देश की एकता में फर्क पड़ने वाला है। प्रादेशिक भाषाओं को हम लोगों तक पहुँचा कर उन के जीवन के धान्य को अगर बढ़ाना चाहते हैं तो विल मली ने जो यह बात कही कि "ला बजेटिड" फिल्मों में वह कुछ फूट देने जा रहे हैं, मैं नहीं समझ पाता कि जो प्रादेशिक भाषाओं की फिल्में बनती हैं, वह ला बजेटिड तो हैं, लेकिन क्या उनको धाकधक हम नहीं बनाया चाहते जिनसे कि धाम बनना भी उन में धान्य पा सके? इसलिए वेग निवेदन है कि जो उन्होंने शब्द इस्तेमाल किया है उस में "ला बजेटिड" की जगह "प्रादेशिक भाषा" फिल्म, वह शब्द इस्तेमाल करे। तामिल भाषा में इस से कोई शक नहीं कि काफी अच्छी धोर कीमती फिल्में बनाई जा रही हैं। वह धनराष्ट्रीय दुष्टि से अगर ऐसी फिल्म बना रहे हैं तो हमें उनका धाडधान करना चाहिए। लेकिन तामिल में अगर कीमती फिल्में बनती हैं तो

एक भाषा के लिए दूसरी प्रादेशिक भाषाओं जैसे मराठी, गुजराती, बंगाली या मलयालम भाषा की फिल्मों को वन्द न दिया जाए। इसलिए मेरी प्रार्थना है कि इस पर अवश्य मंत्री महोदय विचार करें।

SHRI YESHWANTRAO CHAVAN : I entirely agree with the sentiments expressed by the hon. Members. That is why I have myself taken the lead in this matter to reduce the excise duty on black and white films.

There are one or two important aspects of this matter which have to be taken into consideration. We have also to see that we have in our country the film producing industry in the public sector and we will have to see that if we continue to allow imports at concessional rate whether it will come in the way of making this industry also a viable industry.

But at the same time I quite agree that these regional Language films which have got comparatively very small audience, market, have got their very genuine problems and I share my concern with their problems. That is why I have taken care to see that it should be reduced, and it has been reduced substantially; from 50 paise per metre I have brought it down to 30 paise. I have tried to make certain calculations and I find that this, possibly, might help them out.

The suggestion that Mr. Vajpayee has made now was made to me before also, but unfortunately I have no solution for it. That, certainly, will have to be considered in consultation with the Information Ministry. This is one more line in which one can consider whether there are any other alternatives. We certainly produce very artistic films in Bengali, Marathi, Tamil and other languages. They are certainly doing very good work. There is no doubt about it. They are eminent artistes who have got international stature like Shri Satyajit Ray. We would like to see that we do not come in their way, in the way

of their creative activity, by taxation. But by merely reducing excise duties, we will not be able to help the country or help them also. But some other suggestions can be taken into consideration.

Sir, I am not accepting the amendments.

MR. CHAIRMAN : I shall now put Amendments Nos. 1, 31 and 32 to the Second Schedule to the vote of the House.

Amendments Nos. 1, 31 and 32 were put and negatived.

MR. CHAIRMAN : The question is :

"That the Second Schedule stand part of the Bill."

The motion was adopted.

The Second Schedule was added to the Bill.

Third Schedule

DR. LAXMINARAIN PANDEYA : I beg to move*:

Page 37.—

omit lines 22 to 26. (2)

Page 38,—

for lines 13 to 17, substitute—

"YARN AND SYNTHETIC FABRICS AND YARN.";

Page 38,—

omit lines 22 to 24. (4)

Page 39, line 16,

for "Twenty per cent." substitute—"Six and half per cent." (5)

Page 39, line 18.—

for "Twenty per cent." substitute—"Twelve per cent." (6)

SHRI DINEN BHATTACHARYYA : I beg to move :

Page 39.—

omit lines 10 to 19. (64).

Page 40,—

omit lines 20 to 23. (65)

* Moved with the recommendation of the President.

[Shri Dinesh Bhattacharyya]

My amendments are very simple. At least those items which are commonly used should not be taxed. You have enough scope to tax the rich people. Why are you taxing the articles which are used by the common people? I would, therefore, request the Minister to see that articles which are used by the common people are not taxed. He may accept my amendments.

डा० सखीमारदास वाडेव (मंडलीर) सभापति जी, जो सभोवन मेरे द्वारा प्रस्तुत किए गए हैं वह अत्यन्त माझारण हैं और मैं समझता हूँ कि माननीय वित्त मंत्री को उन को स्वीकार करने में कोई कठिनाई नहीं होनी चाहिए। एक समाधान मूल के बारे में और दूसरा सामान के बारे में प्रस्तुत किया गया है जिसके ऊपर मंत्री महोदय ने कर भार बढ़ाया है। मैं निवेदन करना चाहूँगा कि वैसे भी मूल का सकट हमारे विभिन्न प्रदेशों के अन्तर अत्यन्त भयकर है और उसके ऊपर हम प्रतिजन की जगह 20 प्रतिजन का कर-भार बढ़ाया है, उसके कारण लोगों की और कठिनाई बढ़ी है। आज हजारों माछों नामों को मूल नहीं मिनने के कारण उन की जीविका की समस्या खड़ी हो गई है। उन के सामने जीवन मरण का प्रश्न है। हाथ-करवा वाले अपने हाथ बन्द किए हुए बैठे हैं। इस-प्रकार की स्थिति है। मैं समझता हूँ कि यह एक अत्यन्त विषय है कि मूल के राष्ट्रीयकरण के कारण यह स्थिति उत्पन्न हुई या दूसरे कारणों से हुई, लेकिन वह कर भार भी उसमें एक बहुत बड़ा हिस्सा रहता है जिसके कारण लोगों के सामने कठिनाई उत्पन्न हुई।

दूसरा सामान के बारे में है। सामान छान छाहकी काम में माना है, चाहे इकीरियर क्वालिटी का हो या सुपीरियर क्वालिटी का हो। इसमें कुछ को बढ़ा कर 6 परसेंट से 20 परसेंट कर दिया है और कुछ को 6 परसेंट से बढ़ा कर 10 परसेंट किया है। इसमें सम्बन्ध में जो पुरानी दर थी, वह ठीक थी, उन्ही दरों को कायम रखना चाहिए। इन दरों को बढ़ाने से सामान्य जनता पर प्रभाव पड़ेगा। वैसे भी विन-ग्रिन-विन काम में जाने वाली उपभोक्ता वस्तुओं के दाम बढ़ने जा रहे हैं, सबूत

लेन, लकड़ी, सब बढ़ने लगे रहे हैं, उन्ही वेशी में आप ने सामान को रखा है। वेशी में प्रारम्भ में कहा था कुछ चीजों पर आप प्रत्यक्ष कर में कर लगा रहे हैं, कुछ को नोटिफिकेशन के जरिये बढ़ा रहे हैं। मोटर लिम्ट, रेकीजरेटन पार्लम पर आपने कर बढ़ाया है, इन सबका मान जनता पर प्रभाव पड़ेगा। इस विषय में अतुरीय है कि इसकी ब्यावज रखने की कृपा करें तो अर्थात् धनका रहेगा।

MR. CHAIRMAN: I will put all the amendments to the Third Schedule to the vote of the House— Amendments 2 to 6 and 64 and 65.

Amendments Nos. 2 to 6, 64 and 65 were put and negatived.

MR CHAIRMAN: Now, the question is:

"That the Third Schedule stand part of the Bill"

The motion was adopted

The Third Schedule was added to the Bill.

The Fourth Schedule was added to the Bill

MR CHAIRMAN: Now, the question is

"That clause 1, the Enacting Formula and the Title stand part of the Bill."

The motion was adopted.

Clause 1, the Enacting Formula and the Title were added to the Bill.

SHRI YFSHWANTRAO CHAVAN I beg to move

"That the Bill, as amended, be passed."

MR. CHAIRMAN: Motion moved:

"That the Bill, as amended, be passed"

श्री राजशंकर कलसी (पटना) . सभापति जी, मैं निम्न 93 के अनुसार व्यवस्था का प्रश्न उठाया चाहता हूँ। इसमें कोई कमीश नहीं कि इस के बारे में स्वीकार को अधिकार है, लेकिन फिर भी मेरा लक्ष्य मूल चीजों—

"(1) When a motion that a Bill be taken into consideration has been carried and no amendment of the bill is made, the member in charge may at once move that the Bill be passed.

(2) Where a Bill has undergone amendments the motion that the Bill as amended be passed shall not be moved on the same day on which the consideration of the Bill is concluded unless the Speaker allows the motion to be made."

यह ठीक है कि इन के बारे में धाप को अधिकार है, लेकिन अगर यह बिल कल पास हो, तो इनमें क्या हर्ज है। कल ऐसी क्या कठिनाइयाँ पैदा जायेगी, जिससे यह आज ही पास हो ...

श्री बलरामदास चक्रवर्त कल राज्य मन्त्री के जायेगा।

श्री राजाबख्शर खानजी राज्य मन्त्री ने ना० 6-7 को भी भेज सकते हैं। मैं इस नियम के मुताबिक धाप के निवेदन करना चाहता हूँ कि इस बिल को इन्हीं आज सूब करने की इजाजत नहीं मिलनी चाहिये। नेहरूवादी कर के इनको कल पास करें ताकि इन को भी मॉचने का मौका मिले और हम लोगों को भी मॉचने का मौका मिले।

MR. CHAIRMAN : इनमें मास्ट वॉमन मरुब का है—

'Unless the Speaker allows the motion to be made'. I have allowed him to move the motion and he has moved it.

SHRI DINEN BHATTACHARYA : The Finance Bill is almost passed. But I will make one request to the Finance Minister. Last year also I tried to impress it upon him. He had not accepted the amendment regarding income tax on the low income groups. My point is that you have to make a proviso. I have seen in factories that at the end of the year, the total amount of income tax is imposed on the particular assessees and he has to pay the total amount. At that time, it is very difficult for the low income group people to pay. So he can make some arrangement by which

they can at least pay their taxes in 12 instalments.

The next point is regarding assessment of the income of these factory workers. On overtime wages, they do not get any bonus, because that is not taken into account for calculating the bonus. It is left out. The incentive bonus is also left out. But for the purpose of income tax this is calculated. So I make this reasonable demand. I ask why they are not getting any benefit on this score. You should provide in the Bonus Act that their overtime wages will be taken into account for calculation of bonus. While they are not getting this benefit now, at the time of assessment of income tax payable, this amount is taken into account.

These are very small things. I do not know whether he will remember them. But these are issues which affect the common people. The big people, Birlas and others, can get away without paying any tax, but the workers in the Birla factories cannot. So why not see that they are not put to these difficulties? I hope the Finance Minister will remember it and try to make some provision in this respect.

श्री अशु लाल्य (बाका) महापति जी, बकि मैं पहले ही वाचन पर महापति जी के धारेल से नहीं बोला था, इन लिये मैं अपने दोनो धापण एक साथ ही करना चाहता हूँ। इस लिये कम से कम मुझे 10-15 मिनट गंकिवेना नही। सबसे पहले मैं धापका ध्यान धर्ब-धरबन्धा को जो इयनीय हालत है उसकी धोर विधाना चाहता हूँ धोर उसका सबसे बड़ा कारण मेरी गज ने यह है कि बिल मन्त्रालय की धरुमियन धोर उमबर प्रभाव बिलन मीन धार बर्षों ने घटना बना जा रहा है। बिल मन्त्रालय के पास पहले जो धर्िकार के उनमें बड़ी तेजीने कटौती की गई है धोर इयनीय चक्रवर्त माहक की यह स्थिति है जो पर कटे हुए किमी पत्ती की हो। इनकी हालत ऐसे ५जी जैकी है। धाप महापति जी, बड़े अनुभवी धापनी हैं, धाप जानने है कि एक उमाना था कि बिल मन्त्रालय के साथ कम्पनी विभाय जुड़ा हुआ था गार्कि पूं: कार्पोरेट सेक्टर के ऊपर बिल नहीं धपना प्रभाव हाल नहीं।

[बी मधु विनये]

दूरे—तीन-चार साल पहले वित्त मंत्रालय के पास कुछ हथियार भी ऐसे मौजूद थे जिनका इस्तेमाल करके वित्त मंत्री धर्म-व्यवस्था पर अपना कुछ रोब जमा सकते थे। मगर रेवेन्यू इंटेलिजेन्स उनसे छीन लिया गया। डायरेक्टोरेट आफ एन्कोसमेंट बिदेजी मुद्रा की बांरी के बारे में, वह भी सरकार का जो सीमा मुक्त है या प्राबकारी मुक्त है, इसके बारे में जो बांरियां होती हैं या प्राब कर है या सम्पत्ति कर है—इनके ऊपर निगरानी रखने के लिए जो रेवेन्यू इंटेलिजेन्स होता है वह इनसे छीन लिया गया, एन्कोसमेंट डायरेक्टोरेट छीन लिया गया। नतीजा यह हुआ, वित्त मंत्री यह डब्बा रखने हैं या नहीं मुझे पता नहीं लेकिन धार रखते हैं तो धाज उनमें वह सामर्थ्य नहीं है। उनके वह हथियार नहीं है जिससे वे पूरी धर्म-व्यवस्था को प्रभावित कर सकें। मेरी ध्यापक मार्फत सरकार से विनती है कि सरकारी विभाग की पुनर्रचना के बारे में और गठन के बारे में वह बीदागा सोचें से क्योंकि धर्म-व्यवस्था चौपट हो रही है।

श्री बी विनयेजी जो ने कहा कि एक उर्षा फेल होने का वह नतीजा है। विगत साल धाप जानने हैं, चुनाव के समय प्रजात मंत्रा का मैं बिहार में धापण पढ़ रहा था कि जे। बड़िया रबी की फलन आई है वह हमारी नीतियों की बजह से, हमारा दजट ने टरिन फालि की बजह से है। लेकिन धाप जानने हैं गंगाजी में 1971 में धर्मकर बाढ़ आई थी। बाढ़ से नुकसान भी होता है परन्तु उममें नयी मिट्टी आती है, जमीन में नमी भी आती है। इनके बने। बड़िया फलन 1973 में धा गई। लेकिन कहा गया मेरी बजह से, टरिन प्रान्ति की बजह से। तो मैंने कहा गंगाजी में जो बाढ़ आई वह भी धायध धापकी बजह से आई। मेरी मयध में नहीं धाना है धपर उर्षा फेल हो जाती है तो इन्द्र धयगाम का दौर धौर जज फलन धम्को धा जाती है तो ध्रय द्वाडा जी का। तो इस इन्द्र धौर इन्दिरा के बन्कर में हमारा देज चौपट होना चला आ रहा है। मेरा धाध मंत्रालय धौर बिदेज ध्यापार मंत्रालय के ऊपर धारोप है। विगत तीन वर्षों में धर्म-व्यवस्था का चौपट करने की सबसे धधिक जिम्मेवारी धपर किन्हीं मंत्रालयों की होनी तो यह धाध मंत्रालय धौर ध्यापार मंत्रालय की है।

बीपी की पैदावार जहाँ 42 लाख टन हो गई थी वहाँ एक साल में धापने यह करिश्मा दिखाया कि 11 लाख टन बीपी की पैदावार बट गई, 31 लाख टन पर धा गई। विगत साल बीपी जो दो मयमें फिलो का काम था वही बीपी प्राब बरि 4 मयमें फिलो बिक रही है तो उसकी किन्मिधारी धाध मंत्रालय की है। जो बीपी की मिलें हैं धिनके राष्ट्रीय करण की धोषणा धापने बन्वाई कांघ्रल में की थी क्या बजह है धाध धूषण जैसे युवा तुकों लोय इसका जबाब दें, 1970 में बन्वाई कांघ्रल में धोषणा करने के बाद उत्तर प्रदेस की हकूमत धापके हाथ में रही फिर भी तीन साल तक बीपी के मामले की ठीक करने का काम धापने नहीं किया? 11 लाख टन बीपी की पैदावार कम हो जाती है धौर धाप धपना जो धपयध है उनका स्वीकारने के लिए तैयार नहीं होने।

ध्यापार मंत्रालय के बारे में क्या धाज मन्त्री महोदय बनाने की स्थिति में है कि किन काम के लिए टैरिफ कमिजन बनाया गया था? टैरिफ कमिजन के मामने कई मामले धायधे जिनमें एक कुलिय धावें का मामला था, मैनमेड फाइबर धौर यार्न का। मेरे क्थाल से तकरीबन 4 रपट टैरिफ कमिजन के द्वारा सरकार को दी गई हैं। एक रपट जब मैं इन सभा का मन्स्य था, धांतिम तीन सख 1970 में दी गयी थी। उन मयध मुझे याद है श्री वलिन नारायण मिश ने इन मन्ध में धोषणा की थी कि सरकार इन रिपोर्ट का धप्रययन करके इनको प्रकाशित करने का काम करेगी। 28 महीने हो गए क्या बजह है मैनमेड फाइबर यार्न के बारे में टैरिफ कमिजन की जितनी रपट है वे धभी तक प्रकाशित क्यों नहीं हुई?

रेयान काई के बारे में मेरे पास मारी सूची है। मुझे बड़ी तकलीफ होती है कि टैरिफ कमिजन का यह काम था कि बायां के धाधे के बारे में पूरी जांच करके यह धपनी सिफारिमें सरकार के पास धेजे धौर सरकार इन सिफारिमें की प्रकाशित कर के धपना जो निर्णय है, फैसला है उसके बारे में वह सभल के नामने बणनध रहें। यह धाध तक का तरीका था लेकिन अबसे हमारे** बिदेज ध्यापार मंत्री धने उस मयध से टैरिफ कमिजन की रपट का इस्तेवाम (व्यवधान)

समाप्तित बहोबय । आप बँडिये । बेचिये एक बाग
है इस तरह से किसी की सीहीन करना ठीक नहीं है ।
आपने जो सब इस्तेमाल किया है वह ठीक नहीं है ।
(अध्यक्ष) आप लोग क्या बोल रहे हैं ?

श्री मधु सिन्घे : आप कहते हैं तो मैं भी ललित
नारायण मिथ ही कहता हूँ । (अध्यक्ष)

समाप्तित बहोबय : आपने नाम लिया, यह ठीक
है लेकिन उस तरह का सब मन कहिये । उसको मैं
हटा दूँगा । (अध्यक्ष)

श्री मधु सिन्घे : अब आप कर्मा रहे हैं ललित
नारायण ही क्यूँ तो मैं आपकी बात मानता हूँ ।

डा० बीलास : कम ही यहाँ पर संसद की बर्खादा
की भी नियमों बात कर रहे थे लेकिन आज इस
तरह की बातें कर रहे हैं । क्या यह ही बर्खादा रखने
का तरीका है ?

समाप्तित बहोबय : मैंने कहा और उन्होंने मान
लिया है । अब आप इस बात को ध्यान क्या बढ़ा
रहे हैं । (अध्यक्ष) उन्होंने जो कहा उसका मैं
ने एक्सेप्टान में लिया है । अब आप लोग किम निरा
बोल रहे हैं । अब उनको बोलने दीजिए ।

श्री मधु सिन्घे : मैं अजं कर रहा था कि
विदेश ब्यापार मन्त्रालय की तहज जितने विषय
आते हैं एक एक को आप से लीजिए । मैं धाबे धाबे
मिनट में समाप्त करता हूँ । क्या बिल
मयी इस बात को फाट सकते हैं कि वो सान पहले
रुई के वो दाम थे उसकी सुचना में रुई के दाम इस
साल 30 प्रतिशत कम चल रहे हैं । यह महाराष्ट्र
के हैं, गुजरात, महाराष्ट्र, राजस्थान, पंजाब की तरह
रुई पैदा करने वाले इलाके के । जिस मालिक वो
साल पहले कहते थे थूँक रुई के दाम ज्यादा बढ़ गए
हैं इसलिए कपड़ों के दाम बढ़ाना जरूरी है और इस
तर्क को आपने धारवा । लेकिन अब रुई के दाम 30
प्रतिशत घट गए तो आपने क्या नहीं मजबूर किया
कि जिस मालिको को कपड़ों के दाम भी कम से कम
15 प्रतिशत घटाये । इस सवाल पर आप लोगों
की हस्ता करना चाहिए था जो अब बाबे हैं लेकिन
यह नहीं करते । हस्ता करने के लिए एक ही विषय
है मधु सिन्घे । लेकिन बिल मालिक के खिलाफ
नहीं हस्ता प्रचारों :

18.00 hrs.

समाप्तित बहोबय, इसलिये बिल मयी जी इस
बात की मफाई दें कि रुई के दाम घटने के बाद कम
मे कम 15 प्रतिशत दाम कपड़ों के क्यो नहीं घटे ?
20 प्रतिशत मोटे कपड़ों के दाम बढ़े हैं और महीन
कपड़ों के 30 से 50 प्रतिशत दाम बढ़े हैं ।

सून के मामले में कुछ आंकड़े देना हूँ । बिपन
साल 80/2 डेनियर का सून 10 रु० बजट के पहले
था । इस साल 16 रु० हुआ और बजट के बाद
24 रु० हो गया । मेरी बात का आप फाट सकते हैं ?
आप कहते हैं कि लोग सबक पर आ रहे हैं । सबक पर
नहीं आयेने ता क्या करेंगे ? क्यो कि आप सब व्यवस्था
को नियमित करने में बिल्कुल असफल रहे । 10 रु०
से शुरूआत होती है और 24 रु० तक सूत का
दाम हो जाता है । मेरे यहाँ मिर्जापुर, कैरी,
डहुधा आदि कई ऐसे मोमीनों के गांव हैं जहाँ लोग
बूखें मर रहे हैं । महाराष्ट्र में भिकारी, मालेबाब
में और उत्तर प्रदेश में मऊ में बुनकरों की क्या
हालत है ?

कुछिन धाबे के दामों को जो हालत है
उस का एक ही कारण है कि श्री ललित
नारायण मिथ न इस सदन का अपमान
करत हुए टैरिफ कमोजन की रिपोर्ट की छपा गया है
और लटकती हुई नलबार के तीर पर उन का इस्तेमाल
कर क वह अपन दम के लिये बर्शा बसूल करने हैं ।
अब आप चाहते हैं कि इन बातों की जड़ में जायें ता
एक जाब कमोजन निष्कृत कीजिये । दाम का
मानला केजब एक बर्षा मीनपून फेल होने से खराब नहीं
हुआ है । वह एक कारण है, लेकिन सब से बड़ा
कारण है अर्ब व्यवस्था में दामों को बढ़ने की प्रेरणा
आप के लेने कामा ने मिल रही है । इसलिये मैं चाहता
हूँ कि सरकार पूरी जानकारी दे कि किसकी रिपोर्ट
टैरिफ कमोजन की धाबी, किसकी प्रकाशित की कयी
और क्या निर्णय किये बने ? सारा सिखलियेबाब
ज्वीरा हमारे सामने धाबे ।

श्री दत्तावतार शाल्जी : समाप्तित जी, जो बिल
विधेयक प्रस्तुत है मैं उन का विरोध करने के लिये
बढ़ा हुआ हूँ । सरकार द्वारा करती है कि इस विधेयक
के द्वारा सब हितुसाल में जो धाबिक संकट बिल

corrupt and inefficient men. This philosophy has done nothing but causing price rise to a higher level, it has done nothing but bringing about economic stagnation in the country. I can assure you that this philosophy and doctrinaire ideology will take the country towards economic ruin.

डा० बीमलतः नभापनि महोदय, मुझे बड़ा दुःख होता है कि श्री मधु लियवे जैसे व्यक्ति इन प्रकार की बातें करे—घोर जायद उन का करना ठीक भी है क्योंकि उन्हें एडमिनिस्ट्रेटिव ज्ञान नहीं है। फिनान्स मिनिस्ट्री के टुकड़े करने को "पर", काट देने की भाषा का उपयोग उन के लिए जोभा की बात नहीं है। देश को दून गति से घामे से जाने के लिए रोडमार्गनाई-जेसन करना बहुत आवश्यक हो गया था। अभी फिर रोडमार्गनाइजेसन किया गया है जैसे हीकी इडम्ट्री घोर इडम्ट्रियल डेवेलपमेंट की समय समय मिनिस्ट्री बरा हो गई। श्री यशवन्तराव चव्हाण के कार्यकाय से इन देश की जो प्रगति हुई है, उन की धूर-धूरि प्रशंसा हर व्यक्ति का करनी चाहिए। उन्होंने इनकी कठिन परिस्थिति होने हुए भी देश को सम्भाला है। मैं मानता हूँ कि इन प्रकार की जो बातोचना की जाती है, वह अन्धव न होने के कारण की जाती है।

SHRI YESHWANTRAO CHAVAN

Mr. Chairman, I must thank this hon. House for the speed with which it has passed the Finance Bill. Some constructive suggestions were made which we will certainly take note of. Some hon. Members were disappointed with this budget. The hon. Member, Shri Virendra Agarwal, said that he was disappointed with my speech. There are some people who are in a permanent mood of disappointment. I would like to tell him that I never wanted to underestimate the present difficulties of the economy. But to say that everything has gone wrong is to create that mood of their own disappointment in the minds of the people, which is not conducive to the national effort for which we will have to make our nation ready.

I quite agree that in the case of some commodities there has been too much of rise in price because some anti-social elements are taking advantage of the situation and making profits out of the present difficulty. Some of the shortages are due to some of the anti-social activities. The price rise in the case of textiles during the last few weeks is certainly due to unconscionable profit-making by some. I can only say that I will discuss this matter with the Commerce Minister as soon as possible

MR. CHAIRMAN: The question is:

"That the Bill, as amended, be passed"

The motion was adopted.

18.15 hrs.

ARRFST OF MEMBER

MR CHAIRMAN: I have to inform the House that the Speaker has received the following wireless message dated the 2nd May, 1973, from the Superintendent of Police, Bahraich.—

"Shrimati Shakuntala Nayar, Member, Lok Sabha, was arrested under Section 151, Criminal Procedure Code, on the 2nd May, 1973 and sent to jail"

18.15 hrs.

BUSINESS ADVISORY COMMITTEE

TWENTY-NINTH REPORT

THE MINISTER OF PARLIAMENTARY AFFAIRS (SHRI K. RAGHURAMAIAH): I beg to present the Twenty-ninth Report of the Business Advisory Committee.

18.16 hrs.

The Lok Sabha then adjourned till Eleven of the Clock on Friday, May 4, 1973/Vaisakha 14, 1895 (Saka).