

1975 क्र.

## FINANCE BILL, 1975—Contd.

MR. SPEAKER: Now, we may resume further discussion on the Finance Bill. Shri Paisulil. He is not here. Dr. Kallan.

श्री० कल्लाण (बम्बई दलित) - माननीय अध्यक्ष जी, मैं वित्त विधेयक, 1975 का समर्थन करने के लिए खड़ा हुआ हूँ। साथ ही इस विधेयक की कुछ धाराओं पर अपने विचार भी प्रकट करना चाहूंगा।

सैक्टर (3) में सीधे करो के केशन (10) में जो संशोधन किए गए हैं वह पहले सब-क्लाज (2), क्लाज (5) में कुछ इस प्रकार के शब्द थे "वह स्वयं, उनकी पत्नी अथवा पति तथा बच्चे"। इन शब्दों के स्थान पर "स्वयं तथा उस का परिवार" इस प्रकार के संशोधन से करदाताओं को बहुत ही सहूलियत मिलेगी। चूकि करदाताओं के माता पिता और भाई बहन उन पर निर्भर रहते हैं। उन्हें भी भ्रम कर देने में थोड़ी छूट मिल सकेगी। यह संशोधन बड़ा ही आवश्यक था और इस समय यह जो संशोधन लाया गया है इस के लिए मैं वित्त मंत्री जी को बधाई देता हूँ।

ऐसे ही वित्त मंत्री जी और भी बधाई के पात्र हैं क्योंकि उन्होंने सेक्शन 32 में संशोधन कर बाहर की मोटरों का जो भी उपयोग कंपनी वाले या व्यक्तिगत, रूप से कुछ लोग कर रहे हैं, उन्होंने अगर 28 फरवरी 1975 से पहले वह मोटरें मगा ली हैं तब तो उन्हें छूट मिल सकेगी लेकिन 28 फरवरी 1975 के बाद जो भी विदेशी बनी हुई मोटरें होंगी व्यापार के काम में या निजी काम में लाने के लिए उन को कोई मुदायजा नहीं मिलेगा।

इसी प्रकार वित्त मंत्री जी ने सेक्शन 40-ए में संशोधन करने में बहुत ही दृढ़

बूझ से काम लिया है। आप देखते हैं कि करोड करीब रोड ही समाचार पत्रों में प्राइवेट लिमिटेड और पब्लिक लिमिटेड कम्पनीज की डिपॉजिट्स की मांग कर रही है। वह डिपॉजिट्स शायद लाखों और करोड़ों की संख्या में पहुंच जाते हैं। यह डिपॉजिट्स वे लोग रिजर्व फंड के रूप में रख लिया करते हैं। क्योंकि उन्हें डिपॉजिट्स द्वारा बनाये गए रिजर्व फंड पर पंद्रह प्रतिशत की छूट दी गई थी। वह छूट अब नहीं मिल सकेगी। हम नहीं चाहते कि नेशनलाइज्ड बैंक को छोड़ कर कोई भी दूसरी कम्पनियां... (अवधान)... को डिपॉजिट्स लेने का अधिकार हो। जब तक यह अधिकार है तब तक उन्हें उस पर कर देना होगा।

इसी प्रकार देश में जब भ्रष्टाचारी कमी है, दूध की कमी है, लाइव-स्टॉक की कमी है, तो हम लाइव-स्टॉक, पोल्ट्री फार्मिंग और डेयरी फार्मिंग को बढ़ावा देना भी आवश्यक मानते हैं। इस को ध्यान में रखते हुए इस व्यापार से अगर दस हजार रूपए की मुद्द कमाई होती है तो उन को इनकम टैक्स नहीं लगेगा। इस से शायद एक्सपोर्ट कर के कुछ विदेशी मुद्रा की आमदनी भी हो सकेगी। मैं समझता हूँ माननीय वित्त मंत्री जी ने यह एक अच्छा कदम बढ़ाया है। इस कदम से जाइव-स्टॉक पोल्ट्री तथा डेयरी फार्मिंग की इंडस्ट्री बढेगी।

श्री सुब्रमनयम जी ने जिस भी विभाग का कार्य अपने हाथ में लिया उसमें बड़ी कुशलतापूर्वक कार्य किया है चाहे वह ऐरो-कल्चर डिपार्टमेंट का काम रहा, हो, चाहे इंडस्ट्रीयजल डेवलपमेंट डिपार्टमेंट का काम रहा हो, लेकिन जब वह वित्त मंत्री बने तो उन्होंने इस विभाग में भी काफी सुझाव से काम लिया। इस में जो भी छूटें दी हैं वह छूटें बड़ी समझदारी से दी गई हैं। लेकिन मेरी समझ में यह नहीं आता कि "थॉन् कमेटी" ने सिफारिश की थी कि हमारे जो

[डा० कौमर]

बड़े करदाता हैं उन को पकड़ने में हमारे अधिकारी कम समय दे सकते हैं क्योंकि 6 हजार से 12 हजार के बीच के करदाता की इतनी बड़ी संख्या है कि इस संख्या में काफी ज्यादा इनकम टैक्स आफिसर्स की संख्या को काम करना पड़ता है। ऐसी दशा में वित्त मंत्री जी ने उस रकम को क्यों नहीं बढ़ाया, 6 हजार तक ही लिमिट क्यों रखी? इस में कोई सदेह नहीं कि जो बच्चे आगे पढ़ना चाहते हैं, पोस्ट ग्रेज्यूएट ट्रेनिंग में जाना चाहते हैं उन के लिए आवश्यक छूट दी है। लेकिन मैं ऐसा मानता था कि अगर 6 हजार की लिमिट का बंधन हजार की लिमिट पर ले जाते तो क्या ही अच्छा होता? इससे काफी संख्या में इनकम टैक्स आफिसर बड़े कार्य में लग जाते।

अगर यह भी उन्हें मंजूर नहीं है तो मैं आप के सामने इस फाइनेंस बिल के पेज 44 से पढ़ कर बताना चाहता हू कि 6000 से 10000 वालों पर कितना बोझ पड़ा है।

Rate of income-tax.

"(2) where the total income exceeds Rs 6,000 but does not exceed Rs. 10,000—12 per cent of the amount by which the total income exceeds Rs. 6,000."

मेरी उनसे प्रार्थना है कि जब आज की सहगार्ड में एक हजार रुपए की आमदनी वाला बड़ी मुश्किल से अपना परिवार चला सकता है तो फिर वह 12 परसेंट इनकम टैक्स किस प्रकार दे सकेगा। यदि 12 परसेंट के बजाय बंधे 5 परसेंट टैक्स कर देंगे तो उसे अर्थात् करदाता को भी यह प्रहसास रहेगा कि देश के हित के लिए उसे कुछ इनकम टैक्स देना है और साथ ही अपने परिवार का पालन पोषण भी वह ठीक प्रकार से कर सकेगा। इसी प्रकार के यह है :

"Where the total income exceeds Rs 10,000 but does not exceed Rs. 1-5,000."

इसमें 480 रुपए तो उसे देने ही होंगे। क्योंकि 12 परसेंट के हिसाब से 480 रुपए आते ही हैं। उसके अलावा 15 परसेंट का इनकम टैक्स और देना पड़ेगा। तो आज के अमाने में 15 हजार की इनकम वालों को इस प्रकार से मान लेना कि वह 480 पस 15 परसेंट इनकम टैक्स दे सकेगा, मैं समझता हूँ यह रियलिटी से कुछ दूर है। श्री सुब्रह्मण्यम जैसे कुशल प्रभासक, देश की नस को पहचानने वाले और देश में खुशहाली लाने वाले व्यक्ति भी इस बात को क्यों नहीं पकड़ पाये, यह मेरी समझ में नहीं आया। वे क्यों इस प्रकार का दुराग्रह कर रहे हैं, या सत्याग्रह कर रहे हैं, मैं नहीं कह सकता, लेकिन अच्छा होता यदि इस बात को देखकर वे उन करदाताओं को राहत देते जिन करदाताओं से वे आशा करते हैं कि वे काला धन आगे नहीं बढ़ाना चाहते। इतनी छोटी आमदनी वालों पर वित्त मंत्री आवश्यक ध्यान दे तथा उनसे सिर्फ 10 परसेंट ही कर ले।

काले धन को हटाने के लिए इस फाइनेंस बिल और जनरल बजट में जो कार्यवाही की गई है, मैं मानता हूँ, उससे काला धन काफी कम होता चला जा रहा है। फिर भी आपकी उन कम्पनियों पर पूरा ध्यान रखना पड़ेगा जिनका इस देश से कोई सम्बन्ध नहीं है। मैं उन कम्पनियों की बात कर रहा हूँ जो विदेशी कम्पनियों यहाँ पर बैठी हुई हैं जैसे कोका कोला कितना ही धन यहाँ से बाहर भेज सकती है या हिन्दुस्तान कीबर कितना कितना ही रुपया यहाँ से बाहर ले जाती है। यदि उन कम्पनियों को इस बात के लिए छोड़ दिया जाये कि इसका इन्टरनेशनल रिपकलेशन क्या होगा तो मैं कहना चाहता हूँ इसका कोई भी रिपरकलेशन होने संभव नहीं है। जब यह देश विकास की ओर अग्रसर

हो रहा है तो वह विदेशी कम्पनियों वहाँ से इस देश का शोषण कर रही है। हो सकता है देश के उत्पादन में कुछ मदद कर रही हों पर अब उन पर प्रभुत्व और ज्यादा ध्यान चाहिए। लेकिन उन पर कुछ न कुछ बन्धन हमें डालने होंगे और अगर इस प्रकार के बन्धन डाले गए और उन के जो एजेंट्स और होल्सेल एजेंट्स हैं वे जो ब्लैक मार्केट करते हैं उन पर भी ज्यादा धरत हो सकेगा, ऐसा मैं मानता हूँ। 10 वें शब्दयुक्त के सेक्शन 40(ए) (8) में जो चीजें डाली गई उस से काफी राहत मिली। इस में कोई शक नहीं है कि इस शब्दयुक्त को विस्तृत बनाया गया है, मैं जो समझता हूँ कि डबल-मेंट रिजेंट, जो देश की प्रगति की निशानी है, उस को भी अब इस में शामिल किया गया है। मैं समझता हूँ कि वित्त मंत्री जी ने इस बारे में ठीक ठीक ध्यान दिया है।

महाराष्ट्र सरकार के 40 लाख कर्मचारी पिछले 16 दिनों के इस लिए हड़ताल कर रहे हैं कि उन को केन्द्र के कर्मचारियों के बराबर डी० ए० मिलना चाहिए। जैसा प्रवक्तव्यों में छपा है वित्त मंत्री जी ने सारे देश के अन्दर एकसा डी० ए० हो जाय और एक प्रकार की यूनीफार्म बज पोलिसी बना सक इस तरह की विचारधारा प्रकट की है, यह अच्छी बात है। आज तक का अनुभव यह रहा है कि जब भी कर्मचारी हड़ताल करते थे तो कोई भी मंत्री, या मुख्य मंत्री हड़ताली कर्मचारियों से बात करने को तैयार नहीं होता था। लेकिन महाराष्ट्र के वर्तमान मुख्य मंत्री हड़तालियों के बात कर रहे हैं और चाहते हैं कि किसी तरह उन का भी कुछ बर्द बुर हो। मैं केन्द्रीय वित्त मंत्री जी से प्रार्थना करता हूँ इस को सहानुभूति से देख कर राज्य सरकार की ओर कठिनाइयाँ हैं उन को समझते हुए, कुछ न कुछ इस तरह का रास्ता निकालें कि भविष्य में जब भी केन्द्रीय सरकार अपने कर्मचारियों के लिए डी० ए० बढ़ावे तो वह सारे देश के कर्मचारियों पर लागू होना चाहिए। इस प्रकार की सामंजस्य मुख्य

मंत्रियों की और केन्द्रीय सरकार के मंत्रियों को हो जाना चाहिए। यह कठिनाइयाँ सिर्फ महाराष्ट्र में धापी हों, ऐसा नहीं है। सारे ही प्रान्तों में इस की प्रतिक्रिया होती रही है और उन के लिए एक तर बर्द बन जाता है। वित्त मंत्री जी की जो अच्छी विचारधारा है कि भविष्य में जब भी केन्द्रीय सरकार के कर्मचारियों का साइडिफिक बंग से डी० ए० बढ़े, जो तरीका कि आप ने बात रखा है, तो देश के राज्य सरकारों के कर्मचारियों का भी उस में हिस्सा राज्य सरकार का क्या रहेगा, यह बहुत ही अच्छी विचारधारा है, और मैं चाहता हूँ कि यह जल्दी स्पष्ट होना चाहिए। राज्य सरकारों का उस में कितना हिस्सा रहेगा और केन्द्रीय सरकार का कितना हिस्सा रहेगा जिस से देश में उत्पादन शक्ति बढ़ने वाले कर्मचारियों की हड़ताल की वजह से देश का उत्पादन कम न होना पाय। जिस प्रकार वर्तमान वित्त मंत्री जी ने और विभागों को हमेशा बड़ी ही सफलता के साथ धाम बढ़ाया है, इस विभाग को भी सफलता के साथ धामे ल जायेंगे ऐसा मैं मानता हूँ।

अध्यक्ष जी, 1970-71 से 1974-75 तक के प्रत्येक वर्ष कितने कर डाल गए थे या कितने में ने लाइवरी से मंगाय हैं, वह अभी तक मेरे पास नहीं आ सके हैं, लेकिन इतना स्पष्ट है कि श्रीमती इंदिरा गांधी की सरकार न या कांग्रेस सरकार ने हमेशा देश हित को प्रथम स्थान दिया है। यह साल चुनाव का साल है, फिर भी सरकार न यह नहीं देखा कि कांग्रेस सरकार पर दोषारोपण होगा या नहीं होगा। उन्होंने इस दोष को अपने सर पर सेते हुए कांग्रेस सरकार ने हमेशा देश का कल्याण किस प्रकार ही सके, देश किस प्रकार सदा प्रगति पथ पर चल सके इस बात को ध्यान में रखते हुए, हर साल टैक्सेशन की एकन को धाने ही बढ़ाते चले गए हैं। इलेक्शन ईयर में हमेशा सोचा जाता है कि कम से कम कर डाले जायें। लेकिन वित्त

[ ३१० मिनट ]

मंत्री जी, जो चाहते हैं कि देश का निर्वाण ही, खेपी से हो, यहाँ से गरीबी और बेकारी हूर हो, उन्होंने पिछले सालों से भी इस तरह प्रयास कर डाले हैं। बाहिर है कि देश की जनता ने उन करो को सहर्ष स्वीकार किया है। इस का अर्थ यह हो जाता है कि न. व. र. ज्यो के अन्दर सरकारें भी, खिचड़ी सरकारें भी, और आज की नगरपालिकायें, महानगरपालिकायें जो कांग्रेस के हाथ में नहीं है, वह टैक्स लगाने में डरती हैं क्यों कि वह वोट से ही सदा सम्बन्ध रखना चाहती हैं उन्होंने हमेशा अपनी राजनैतिक सत्त्व को ज्यादा महत्व दिया है जिसका परिणाम यह रहा है कि उन्होंने म्युनिसिपैलिटी या कोरपोरेशन का ध्यान नहीं रखा कि अधिक से अधिक सुविधायें कैसे नगरिकों को दे पायेंगे। इतना ही फर्क है कांग्रेस सरकार में और अन्य पार्टियों की सरकारों में। देश की प्रगति पथ पर ले जाना ही इस सरकार का ध्येय रहा है, और धागे भी रहेगा, और मैं मानता हूँ कि वित्त मंत्री जी ने कुशल हाथों में हमारा 1974-75 का वर्ष सदा ही मंगलमय रहने वाला है। इस नाते मैं उन को फिर बधाई देता हूँ। लेकिन यह जरूर कहूंगा कि घर परिवार लिमिट 6,000 रु० से ऊपर नहीं बढ़ा रहे हैं तो कम से कम कारण हमें समझा दें ताकि हम लोगों को समझा सकें। अभी हम किसी व्यक्ति को नहीं समझा सकते कि लिमिट क्यों नहीं बढ़ायी जा रही है। आई० टी० भी कहते हैं कि छोटे छोटे केसेज में हम फसे रहते हैं, बड़े लोगों को पकड़ नहीं सकते, जिस की वजह से वे रिकवरी बढ़ाने में सहायता नहीं कर सकते। तो कृपा कर के हमें समझा दें जिस से हम जनता को बचा सकें कि हम 7,500 से 12,000 रु० तक कटौती की छूट दमो बढ़ी दे सकें। मैं बत विशेषकर का समर्थन करता हूँ।

MR. SPEAKER: Prof. Madhu Dandavate. Your party's time is only

five minutes. I hope will keep this in mind.

PROF. MADHU DANDAVATE (Raipur): I will.

While speaking on the Finance Bill, the hon. Finance Minister has indicated that tax reliefs will be to the tune of Rs 33 crores. What is of significance is not merely the quantum of taxation relief, but the breakup of it into various categories. When we come to the breakup of this relief into various categories, we find that the neglected sections of society will not be able to benefit much by the tax relief of Rs 33 crores offered by the Finance Minister.

While considering the Budget and also the Finance Bill, we will have to place in the background four important elements: first, the inadequate rate of growth, second the decline in per capita income, third the submerging of 67 per cent of our population below the poverty-line and lastly, the inflationary pressure on our economy despite some of the relaxations indicated. As far as taxation is concerned one aspect of the recommendations of the Wanchoo Committee seems to have been accepted by Government. Already earlier, the maximum marginal taxation rate was reduced from 97.75 per cent to 77 per cent, probably with the perspective that if tax evasion is to be checked in tune with the recommendations of the Wanchoo Committee, the higher rate of taxation should be brought down. In the tune with this, this particular recommendation was accepted. My plea with the hon. Finance Minister would be that just as he has accepted one particular aspect of the recommendations of the Wanchoo Committee, he should apply the same logic and try to rationalise the tax structure as far as the lower income brackets are concerned. I am constrained to remark that as far as the other brackets are concerned Rs 6,000, Rs 7,500, Rs 10,000, Rs 12,000, Rs 15,000 and Rs 20,000, the same type of rational structure is not being applied. Therefore, there should be a rational revision of the entire tax structure. I hope the Finance Minister

ter will take note of this particular aspect.

I do not want to repeat some of the suggestions which we have been making *ad nauseum* from time to time from this forum. We have always been told by all the successive Finance Ministers that there exists a parallel economy in the country, the black money economy. We did expect that the Finance Minister would not merely tinker with the problem, but would try and take some radical measures to unearth black money or at least put the major portion of it out of circulation.

And in this context repeatedly we have pointed out from both sections of this House that an effective measure of demonetisation is absolutely essential. I do not want to spell out various constructive suggestions regarding demonetisation which I have already made at an earlier stage. But I can very well say that on the eve of elections, demonetisation is never introduced because on the eve of election, the Government would like to put premium on the black money and would not like to unearth it and so far as I understand, they are embarrassed in introducing demonetisation on the eve of the Gujarat elections. But I hope and trust that in the future, at least when you consider the proposition of demonetisation of the currency it will not be undertaken in a halting manner, in the manner in which it was undertaken in 1946 when practically 76 per cent of the currency were left out of the demonetisation and if you take up that particular step in a halting manner, it will not be able to unearth black money and I hope it will be done in an effective manner.

Sir, I would like to say a word about some of the aspects regarding the priority in our entire development. Sir, I come from a region where the question of sugar production is important and the problems relating to sugar are also posing a number of difficulties, not only in terms of economy but in terms of allocation of resources.

Sir, here, I find that unfortunately our entire approach to the problem of priority is going wrong. For instance, in planning our production—agricultural production—we have forgotten the most important aspect that what people need today is the essential commodities like food grains. On the contrary wherever there is clash between the priority for sugar and priority for food grains, we always find that priority is given to sugar production and in this particular aspect priority will have to be revised and priority will have to be completely shifted. I do not want to go into details but I would like to make a reference on important aspect, that is regarding cotton cultivation. As far as cotton cultivation is concerned, here again the financial aspect is of great importance. In a State like Maharashtra, a progressive experiment of monopoly procurement of cotton was undertaken. It is no doubt a progressive measure, if it is effectively implemented. On the one hand, the competition can be completely eliminated and the small cotton cultivators can be assured of a fair price for the cotton produced and at the same time through this constructive device the credits that have been averse to the cultivators can also be recovered. From that context, you did the most progressive scheme. But there are so many loopholes in the scheme. Obviously you cannot have the oasis of the monopoly procurement of cotton in selected regions whereas the cotton cultivators will be left open to free competition in all the regions and areas round about the State in which the monopoly procurement is undertaken. And therefore it is very necessary that the monopoly procurement scheme should be extended to national level and at the same time in order to implement the scheme effectively and specially to protect the small cotton cultivators, more financial help should be available, more credit should be available for small cultivators and if the Cotton Corporation is able to do that and they are able to purchase greater quantities of cotton in terms of fair price for cotton, in the interest of the State, the

[Prof. Madhu Dandavate]

small cultivators are completely protected. There was a problem of wages that was referred to by a number of speakers in this House. My friend, Mr. Saive, referred to the imperative need of linking productivity with wages. Apparently then a particular slogan appears to be a very sound slogan. But I want to warn the House that it is an irrational attitude to link up wages entirely with productivity because very often we find that labour power is an important power that enters into the production phenomenon and it is not the only factor but there are elements extraneous to labour power. They are responsible for bringing out the production—sometimes the availability of raw material, sometimes mismanagement of the various processes. They are responsible for bringing down the production even when the labour power has fulfilled the requisite condition. And, therefore, it is very dangerous to link up wages with the production which can be one of the factors. It cannot necessarily be a single factor with which the wages should be linked up.

I would like to say a word about the public sector financial institutions. Some of the financial institutions were nationalised. One of the welcome prospects at this stage in this State was that the small entrepreneurs—neglected section of the society of the small agriculturists—will be protected. They will be offered more credit, small scale industries—will be built up and the infrastructure of the small scale industries will be built up in the country and on the one side it will be able to build effectively a decentralised economy in the country and at the same time the problem of rural unemployment can be avoided, can be solved and at the same time backward areas can be built up. Unfortunately, there are a number of lacunae in this particular policy. In spite of the circular sent by the Finance Ministry that concessional rates will be available from the banks for credit facilities extended to backward areas, in the case of a number of small-scale industries

like cashew processing in coastal areas, we find this particular credit facility is not available. These lacunae in the credit policy will have to be removed. The financial institutions have to build up a pattern of a new administration in this country.

There are many persons who are out to destroy the public sector institutions. If you go through the performance of some of the public sector undertakings, it can be established that everything is not wrong with them. For instance, the Shipping Corporation of India made profits to the tune of Rs. 24 crores in 1973-74 as compared to Rs. 13 crores earlier. No doubt in certain sectors of public sector, more efficiency and more profitability are being ensured. But some sectors seem to be lagging behind. We must ensure that the efficiency and profitability of the public sector grow. This can be done by improving and sharpening the image of the public sector institutions. Unfortunately, in some of the nationalised banks, there is a considerable amount of corruption. If those who have a commitment to build up an effective public sector, reveal these mal-practices on the floor of the House, they do not do it with the objective of denigrating the image of the public sector but only to expose those malpractices so that the public sector institutions can be improved. Once that is done, the gains of the public sector can be ploughed back for further expansion and better welfare activities. Unfortunately, whenever we raise this issue, the Finance Minister thinks that the image of the public sector institutions gets destroyed. On the contrary, they should come forward with a confirmation of this and try to punish the elements who are responsible for this.

Coming to the controversy regarding the national sector, though I am a socialist, I do not want to adopt a doctrinaire attitude. I do not understand why our CPI friends are attacking it in season and out of season. In the joint sector propounded by Tata, Mr. Tata said that joint sector means, "we

would like to have the finances from the public sector institutions and we would like to provide the professional management". Actually the national sector is an advance over the joint sector. Those of us who are interested in improving the production pattern in the country and ensuring its equitable distribution, should not adopt a doctrinaire attitude. I fully welcome and defend the formation of the national sector, which must be made more efficient. What is wrong if we try to have the share of the people in the public sector, thereby improving its finances, profits and efficacy? I welcome the national sector in the perspective of the background I have put forth.

The strike by 4 lakh employees of Maharashtra Government is going on for the last 18 days. The Union Government is very much involved in this because the Chief Minister of Maharashtra has repeatedly said, "We are in touch with the Union Finance Ministry: If they are able to give us the necessary central assistance, probably some via media can be found." Sir, in six to seven States there is a parity between the DA that is paid to the State Government employees and the DA that is paid to the Central Government employees. But in Maharashtra that parity does not exist. I hope, the Centre would accede to this particular demand of parity in DA. And through you, I would urge the Finance Minister—as you have already directed in your own gentle way that he should make a statement on this particular problem—to make a categorical statement on this issue during this very debate.

MR. SPEAKER: Shri Prasada Rao.

SHRI P. ANKINEEDU PRASADA RAO (Angole): I appreciate the laudable efforts made by the Ministry in formulating Budget proposals keeping in view all the country's resources and needs and also to keep the burden to the minimum on the vulnerable sec-

tions of society. Steps taken by the Ministry like credit squeeze, stepping up anti-smuggling activities and several other steps have yielded results in arresting the galloping price rise—not only arresting the price rise but also bringing down the prices though slowly and gradually—thus creating confidence in the people of the country.

Sir, as far as the proposals are concerned, I would like to bring to the notice of the Minister through you one important proposal. They have revised from this year the system of compound duty on khandasari sugar mills. Up till now, the system was to levy this duty only on the working machinery and not on the installed capacity, because some of the machinery they have to keep in spare which they can use in emergency. The revised levy will be applicable on the centrifugal pumps which will be kept in spare for use only when there is emergency or other pumps fail. So, I would request the Minister to continue to levy only on the working machinery and not on the installed capacity.

Specially mentioning about export performance, we notice that though our export has gone up as against the envisaged growth rate of 7.8 per cent to 12 to 13 per cent, still we are left with an adverse trade balance of nearly Rs. 500 crores, as per the Commerce Ministry's Report. Unless we balance the import and export trade and do away with this adverse trade balance, we will not be able to stabilise the economy of this country. Up till now, the measures which we have adopted for the export promotion activities—sending out trade delegations, making out market surveys and exploration through privates and State agencies—have yielded some good results in our exports, but this is inadequate to the needs of the country. I would request that adequate steps should be taken to increase our exports to a reasonable level so that we may be able to meet our export-import imbalance. Already we have

[Shri P. Ankinedu Prasada Rao]

cut short most, or in fact all, of our non-essential imports and we have come to a stage when we cannot cut down any more of our imports. Unfortunately, in spite of being a predominantly agricultural country, we are forced to import agricultural produce like foodgrains. We have to make up on this front by stepping up agricultural production, and thus put a stop to the import of any agricultural produce, which we would be able to produce in our country, if only we make enough effort and give proper support price and good advice to the agriculturists.

Instead of depending only on export promotion work on survey teams and delegations of private and public sector agencies, this work should be entrusted to our Commercial Attaches in our embassies abroad. In the field of export promotion we have to keep pace with the changing trends in the world trade and the changing political situations. We cannot depend only on traditional items and traditional markets. We have to be in search of new markets to which new items can be exported. If we strengthen our Commercial Attaches in every country, we can entrust this work of export promotion to them. They can find new markets and indicate to our Government the changing patterns and trends prevailing in those countries. In that case, I think we will be able to do a bit better in this field.

Coming to agriculture, I think we are having double standards, so far as agriculture is concerned. When we find that we are in a situation where we have to import agricultural produce from outside, we encourage our agriculturists to produce more. But when the agriculturists rise up to the occasion and produce more, when we become self-sufficient in that product, we forget him, neglect him and leave him to the private traders to fleece him like vultures. We have to guarantee a minimum squeeze price to the agriculturist well in advance of the

season and if the prices fall below that level, Government should purchase it at that price. Of course, when the prices go up, the price control is there. Similarly, when the prices fall down, the Government should come forward to purchase at a minimum fair price. This will ensure the stability of the personal economy of the agriculturist and he will be encouraged to produce more and more at a time of need, as he is doing now. Now what is happening is that because of the propaganda by the agricultural department, the farmer produces more. As long as there is shortage of that product in the country, the prices are up and the farmer is happy. The produce is taken over by the Government at the controlled price. But when the price goes down, the Government do not bother to help the agriculturist by purchasing his produce at the minimum price or the support price which the Government themselves think is reasonable.

This is the attitude of the Government which we are witnessing in the case of several commodities, especially cotton, jute, tobacco and other commercial crops, even though their increased production will either bring us more foreign exchange or reduce the drain of our foreign exchange. The agriculturist is given a rosy picture and promised a better price. But when he goes to the market, all of a sudden he finds that the price has fallen and the Government do not come to his rescue.

Take the case of cotton. We are importing cotton for the last several years. For several years we have been making efforts to make the country self-sufficient in cotton as also in foodgrains, and the agriculturist has responded, and he is producing more and more, gradually decreasing the import bill of cotton. This year the total cotton produced will be equal to our requirements in quantity, though not in quality. We have come to such a position when we are self-sufficient in cotton. The farmer's fault is that he has produced a little more

of long staple cotton this year. This he did under the advice and the encouragement of the Agriculture Ministry.

13 hrs.

After the production stage is over, when the question of marketing comes, the matter is entrusted to the Commerce Ministry and the Cotton Corporation. And this Corporation, which we have established with public funds, is playing the role of supporting only the millowners and not the agriculturists. When prices go up, this Corporation buys cotton at a lower price from the agriculturists and delivers it at a subsidised price to the millowners, and when the prices go down, it does not enter the market at all. If at all, after long hesitation, it enters the market, it says it will buy at the market price and not at a fair price which is accepted even by the Government or the Ministry.

Let me read out a small portion of the Commerce Ministry's Report about this Corporation's functioning:

"Though the Corporation, before March, 1974, was selling its stocks to any buyer who was prepared to pay its price, since April, 1974, it has been following the policy of selling its stocks only to the user mills at fixed prices irrespective of the ruling market prices. Under this scheme of sale by tenders, the Corporation, from May, 1974, released by tender on an average 25,000 to 30,000 bales to actual user mills at its cost plus service charges."

—This is important—

"The prices at which the Corporation sold its cotton during the lean period were lower than the prevailing market prices to the extent of Rs. 200 to Rs. 300 per kandy."

Thus, when prices had gone up, they supported the mills. This year the picture has changed and the cotton

grower is in distress. He has spent double this year to produce cotton, and the market rate has gone down by 50 per cent. Even so, the Corporation is not coming to his rescue. It does not want to buy at a higher price. It says it will buy at a lower price afterwards, and if it buys when the prices go up, it will deliver the cotton to the millowners as it did last year at the price at which it bought, and not at the market price. This is the discrimination which it is showing in favour of the millowners and against the growers.

Moreover, out of the funds that were allowed by the Finance Ministry for the purchase of cotton, only one-tenth of one-fifteenth was put at the disposal of the Corporation. Only half of the funds were kept at its disposal when prices have gone down.

Even with these funds they were not inclined to do what they could do.

The millowners are not only protected by the Cotton Corporation, but they are also protected by the Government, by not allowing the export of cotton. Though the Minister made a promise that he was going to allow exports, up till now nothing has come about. Unless the Government thinks over the matter a little more seriously and buys cotton at a fair price from the growers, we will see in cotton next year what is happening in jute this year. This year jute production has gone down because the jute producers were not paid a remunerative price last year. The same trend we will see in cotton next year and again we may be forced to import a larger quantity of cotton next year, draining our foreign exchange.

श्री० एस्० एस्० लक्ष्मीना (महाराजगंज) -  
अध्यक्ष महोदय, काइनेस मिनिस्टर ने विल विजेटक पर बहस का उत्तर देते हुए 33 करोड़ रुपये के कंसेशन दिये हैं। एक कंसेशन उन्होंने जख्तसारी इंडस्ट्री के बारे में दिया है, क्योंकि खज्तसारी इंडस्ट्री पर कंसाउन्ड लैबी हटाने

[श्री० एस० एस० सक्सेना]

के सम्बन्ध में सदन में बड़ा कीटसिन्धु हुआ था। शायद यही महोदय को आलस नहीं कि उन्होंने किस नई व्यवस्था की घोषणा की है, उसके अन्तर्गत कोई भी खण्डकारी उत्पादक अब कपाउण्ड लेबी के लिए भ्रष्ट नहीं करेगा। उन्होंने स्टैंडर्ड लेबी या कपाउण्ड लेबी देने के सम्बन्ध में घोषणा इस दी है। उन्होंने कपाउण्ड लेबी वाले पर दो कड़ीशन्स लगाई हैं।

एक तो यह कि जो यूनिट सल्फीटेशन प्रालेस से काम करते हैं, उन पर पहले की तुलना में डार्ड गुना एक्साइज ड्यूटी कपाउण्ड लेबी लेने में हों जायगी और बाकी यूनिटों पर दुगुनी ड्यूटी कपाउण्ड लेबी में हो जाएगी। खण्डकारी के यूनिट बरसात में मन्ना व अन्न सफ़ाई के या और कुछ कारणों से अपना क्रमिग बन्द कर देते हैं। अब तक यह होता रहा है कि उस स्थिति में उनके क्रसर को सील कर दिया जाता था और जितने दिवस बंद सिक रहते थे उस समय उन पर ड्यूटी नहीं लगती थी। मन्नी महोदय ने अब दूसरी कड़ीशान यह लगाई है कि अब उनको क्रमिग शुरू होने से खत्म होने तक पूरी ड्यूटी देनी पड़ेगी चाहे इस बीच में कितने ही दिन बन्द बन्धे न रहे।

28-2-74 के पार साल के बजट पेश होने तक खण्डकारी की प्रोसत मशीन पर दर हफ़्ते 1180 रु० ड्यूटी पड़ती थी। 3 मई को सप्लीमेंटरी बजट में उसको उगना कर दिया गया। अब 12 माह के अन्दर उस ड्यूटी को बढ़ाकर डार्ड गुना कर दिया गया है। इस प्रकार कपाउण्ड लेबी के लिए भ्रष्ट वाले खण्डकारी उत्पादको पर ड्यूटी 5 गुना की जा रही है। क्या कोई भी इन्डस्ट्री, विशेषकर खण्डकारी जैसी गरीब इन्डस्ट्री 5 गुना ड्यूटी दे सकती है। अब कोई भी खण्डकारी उत्पादक कपाउण्ड लेबी के लिए भ्रष्ट करेगा नहीं। सब मजबूरन स्टैंडर्ड लेबी समेकें। स्टैंडर्ड लेबी में प्रोडक्शन के हिसाब से ड्यूटी

पड़ती है, की कि की बोरा खण्डकारी उत्पादन पर 50 रुपये पड़ती है, अब लोग 100 बोरे खण्डकारी प्रोड्यूस करने और 10 बोरे विमान-बैने। वे 90 बोरे का 10 रुपये की बोरा के के हिसाब से इन्स्पेक्टर को रिक्वैर दे देंगे, जो कि केवल 900 रुपये होगा। इस प्रकार वे 3600 रुपये बचा लेंगे। क्या सरकार चाहती है कि लोग बर्झमानी करें? सभी तक खण्डकारी इन्डस्ट्री एक मोनेस्ट इन्डस्ट्री रही है। पर यह असम्भव है कि वह इन्डस्ट्री 5 गुना ड्यूटी दे सके।

इस बाध का भी ब्याल रखना चाहिए कि यू० पी० में इस इन्डस्ट्री पर इस सीजन से परबेज टैक्स चीगुना कर दिया गया है, जिसका इस इन्डस्ट्री पर हैबी बर्डेन पड़ गया है। प्रिजसेट प्रोडक्शन होया। उस पर 25 परसेंट लेबी लगा दी गई है। एक बोरे के घाम 235 रुपये सरकार से दिए जायेंगे। जब कि बाजार भाव 400 रुपये बोरा है। इस प्रकार खण्डकारी वालों को 165 रुपये की बोरा नुकसान हो रहा है। अगर सरकार इस इन्डस्ट्री को आर डालना चाहती है, तो बशक मार डाले, लेकिन इससे सरकार को कोई फायदा नहीं होगा। और करोंको किसान और मजदूर भी इस के साथ भर जायेंगे।

बैक्युम वैन शूगर इन्डस्ट्री इस इन्डस्ट्री की दुस्मन है। जब तक खण्डकारी बाजार में रहती है, तब तक शूगर का भाव नहीं बढ़ पाता है। जब मई में खण्डकारी खत्म हो जाती है तो शूगर के भाव बहुत बढ़ जाते हैं। मेरा अनु-रोध है कि इस इन्डस्ट्री को न आरा जाय। अगर सरकार कपाउण्ड लेबी प्राप्त करने वालों पर ड्यूटी न बढ़ाये। पार साल इस ड्यूटी को दुगुना किया गया था। नहीं रहने दिया जाये ड्यूटी को ज्यादा बढ़ाने से यह इन्डस्ट्री नहीं चल पायेगी। इस इन्डस्ट्री पर ज्यादा ड्यूटी बढ़ाने की गुंजाइश नहीं है।

शूगर इन्डस्ट्री के नेशनलइजेशन के बारे में मैं बारबार कह चुका हूँ। मैं फिर कहना चाहता हूँ कि यू० पी० सरकार की यह हिम्मत

नहीं है कि वह इस इंडस्ट्री का निर्यातव्यवसाय कर सके। सेंट्रल गवर्नमेंट को ही सारे देश में इसका निर्यातव्यवसाय करना पड़ेगा। अगर ऐसा नहीं किया गया तो नज़र पैदा करना बड़े क्लिफ्टन होना बरबाद होते रहेंगे। आज गवर्नमेंट का करोंकी रकम मिल बलों पर बकाया है, जो अभी तक नहीं दिया गया है। एसी स्थिति में क्या क्लिफ्टन बहुत परेशान है।

आज मुगर लेबर की क्या हालत है। उसके बेरोजगार सबसे कम है। 27 फरवरी, 1975 के मेरे एक सवाल के जवाब में श्री मंत्रालय में उपमंत्री, श्री बाल गोकुल वर्मा, ने बताया कि कानपुर में टैक्स्टाइल इंडस्ट्री के मिनिमम बेरोज 429 रुपये, सीमेंट उद्योग में लेबर मिनिमम श्री रेड्डी के एवार्ड के मुताबिक 430 रुपये, स्टील इंडस्ट्री में 432 रुपये, कोल इंडस्ट्री में 435 रुपये और मुगर इंडस्ट्री में केवल 212 रुपये मासिक है, यानी घाघे हैं। जब हम लोगों ने यू० पी० में इस बारे में बहुत एजीटेसन किया तो यू० पी० गवर्नमेंट ने कुछ डीवरनेस एलाउन्स दिया। लेकिन वह बूडि डीवरनेस एलाउन्स के नाम पर की गई और अब उनके कुछ बेरोज 301 रु० हैं। जो कि दूसरे उद्योगों में दिये जाने वाले बेरोज 435 रुपये से बहुत कम है। इसलिए मंत्री महोदय को इस इंडस्ट्री के मजदूरों को न्याय दिलाया चाहिए।

यह इंडस्ट्री सीजनल है, इसमें काम करने वाले मजदूरों को केवल 4 महीने की तनखाह से साल भर गुजारा करना पड़ता है 150 प्रतिशत आफ्सीजन बेज की मांग अब तक स्वीकार नहीं हुई है। श्री रेड्डी केन्द्रीय लेबर मिनिस्टर ने 6 दिसम्बर, 1973 को यह दावा किया था कि इन कारों में वह कीम एक्ट्री पारटाइट कान्फेस गुजाराये और उसमें मुगर लेबर की मिनिमम बेज तब करेंगे। इस बात को भी मान ही गये हैं, लेकिन अभी तक इस बारे में कोई फैसला नहीं उठाया गया है।

मेरे 1970 में फ्रीडम फाइटेस (एप्रियिमे-शन आफ सविसेज) बिल पेश किया था। हारे हाउस न उसका स्वागत किया था। बाकिर में श्री के० सी० पन्त के कहने पर मैंने उस बिल को वापस ले लिया था। और तब उन्होंने दावा किया था कि वह उस बिल के प्राबिजन्स को सरकारी एग्जीक्यूटिव आर्डर के द्वारा लागू करेंगे। उन्होंने कुछ बातों को लागू किया है, लेकिन बिल के प्राबिजन्स की तुलना में वे बहुत अपर्याप्त हैं। आज हालत यह है कि सरकार फ्रीडम फाइटेस को 200 रुपये की मासिक पेंशन देती है और नू की, विधवा या मां को, अगर वह जिन्दा हो तो, 100 रुपये देती है।

कानपुर की टैक्स्टाइल मिल के मंत्री को 429 रुपये और सीमेंट उद्योग में काम करने वाले मंत्री को 430 रुपये न्यूनतम बेज मिलते हैं। लेकिन फ्रीडम फाइटेस को सिर्फ 200 रुपये दिये जा रहे हैं। जिस वक्त 1970 में यह बिल पेश हुआ था, उस वक्त की मंहगाई प्रांकडो के 100 बँस के हिसाब से आज मंहगाई 175 है, यानी मंहगाई पीने दो गुना बढ़ गई है। लेकिन पेंशन की रकम वही 200 रुपये बनी हुई है। मैं कहना चाहता हूँ कि सरकार इस तरह फ्रीडम फाइटेस के साथ मजाक न करे। मंत्री लोग उड़ी की कुरबानी की बर्बात आज बड़ी पर है। उन्ही की कुरबानियों के फलस्वरूप वे आज प्राइम-मिनिस्टर और मिनिस्टर हैं। 25 साल तक सरकार उनको धूरी रही। मेरा बिल आने के बाद सरकार ने उन लोगों को याद किया और उनको कुछ दिया। लेकिन मेरा कहना यह है कि उनके साथ इन्साफ होना चाहिए। वे किसी की भीज के भूबे नहीं हैं। वे सम्मान और इज्जत चाहते हैं। आपका फर्ज था कि आप उनका पता लगाते और उनको उचित पेंशन देते। यह न करके आपने उन्हें आबेदन पत्र देने पर मजबूर किया है। बहुत से स्वतन्त्रता सेनानियों ने इसे अपमानजनक, ह्यूमिलियेटिंग, समझ कर पेंशन के लिए आबेदन पत्र नहीं दिया है।

[श्री० सुस० सुक० लक्ष्मणा]

हरेक मूलक धपने फ्रीडम फाइटर्स को सम्मान देता है। सरकार ने इन लोगों को क्या सम्मान दिया है। 100, 200 रुपये पेंशन। यह तो टुकड़े फेकने के बराबर है। अब वे लोग बूढ़े हो चुके हैं और न ज्यादा से ज्यादा 10, 15 साल तक जिव्दा रहेंगे, इसलिए उनको बुढ़ापे में कुछ छद्मलियत देनी चाहिए। मैं चाहूंगा कि उन लोगों को कम-से कम 500 रुपये पेंशन दी जाये, और मूलको कि कितने और बदर को भी इतनी ही रकम दी जाये। उसका धांधला न किया जाये, क्योंकि क्या किसी फ्रीडम फाइटर की विधवा या मां कम खाती है। मरुफाई इ ची बड़ चुकी है कि सरकार जो पेंशन देती है, उससे कुछ नहीं होता।

धान्य प्रदेस के फ्रीडम फाइटरों की एक कान्फ्रेंस हुई थी, जिसमें था रेडों स्वयं गये थे। उन लोगों ने वहाँ कुछ मांगी रखी थीं। वेहसी मांग यह है कि कम से कम पेंशन 500 रुपये रखी जाये और मूलक सेनानियों की विधवा और बदर को और पुत्र या पुत्री को भी वहाँ पेंशन दी जाये।

बीमार फ्रीडम फाइटरों के लिये भी मंडिकल ट्रीटमेंट का इतजाम किया जाये, ताकि बुढ़ापे में उनकी बचावक हो सके। इसके लिये उनके कार्ड बनाये जायें।

जिस तरह सिद्धयुक्त कास्ट्स और सिद्धयुक्त ट्राइबल के लिये नीकरियों में रिजर्वेशन है, उसी तरह फ्रीडम फाइटरों के बच्चों के लिये भी पोस्ट्स रिजर्वे रखी जायें।

अगर किसी फ्रीडम फाइटर के लड़के की शादी हो या देखी कोई समस्या हो, तो उसको सम्मलन ग्रान्ट दी जाये। अगर कोई फ्रीडम फाइटर मरकल बनाये या कोई विधवेस

रहाई करे, तो उसके लिये ग्रान्ट या वीवी टर्न पर लोन दिया जाये।

उन लोगों ने देश को धाजक करवा है। जिस तरह से सरकार उनल किसानों के लिये भारत-बॉनस का धाकीजन करती है, उसी तरह से वह धाकीज फाइटरों को भी सारा देश विधाने की धाकीजना करे, ताकि वे देश तक कि उन्होंने जिस देश को धाजक कराया है वह कितना विधान है। एक लिमिट मरुफाई गई है कि जिस लखतता सेना की की धामलनी 500 रुपये या उससे धाकीक है, उस फ्रीडम फाइटर को पेंशन नहीं मिलेगी। इसके लिये यह है कि जो किन्तुन नदीध है, सरकार ने उनको भीध की है। यह तो एक धाकीक है, जिसको लेने के लिये धाकीक विनि-स्टर को भी धाकीक होना चाहिये। मैं चाहता हूँ कि सरकार इस बारे में कोई लिमिट न लगाये और हरेक फ्रीडम फाइटर को पेंशन देने की धाकीजना करे।

सरकार की तरफ से यह भी कहा गया है कि 31 मार्च, 1974 के बाद किसी फ्रीडम फाइटर की धाकी नहीं की जायेगी। यह तो सरकार का धाकीक था, कि वह स्वयं उन लोगों की धाकीक करती और उनको पेंशन लेने की धाकीजना करती। लेकिन उसने यह काम नहीं किया। उसकी पब्लिसिटी ठीक नहीं थी, इसलिये बहुत से लोगों की इसके बारे में पता नहीं चल सका। अब वह कहती है कि धाकीक देने की डेड गुजर चुकी है। यह बलत बात है। जो धाकीक फ्रीडम फाइटर है, उनकी धाकीक ली जाये और उनको पेंशन दी जाये।

मैं चाहता हूँ कि श्री सुब्रह्मण्यम फाइडेन्सल बिल में यह धाकीजना करे कि फ्रीडम फाइटरों को उग्रोन्स सब भावे पूरी की जा सकें।

पोस्टल धाकीक के इतजाम बहुत धराब हो गई है। धाकीक धार धेजधर धेधर

श्री गया है। मैंने अपने कालेज, भोरखपुर को एक तार भेजा; यह 15 दिन के बाद पहुँचा। मेरे पास उसकी कापी है। मैंने इसके बारे में रिपोर्ट की, लेकिन कुछ नहीं हुआ। मैं चाहता हूँ कि तार और टेलीफोन की परेशानियों को दूर किया जाये। ये सबसेब जल्दी के लिये होती हैं, यह नहीं होना चाहिये कि तार 15 दिन के बाद पहुँचे, और दिन भर बैठे रहने के बाद भी टेलीफोन न मिले। डाक की भी हालत बहुत बुरी है, कोई जिद्दी समय पर नहीं पहुँचती है। इसलिये यह आवश्यक है कि डाक-तार और टेलीफोन के महकमे में सुधार किय जाये।

श्री परिपूर्णानन्द वेंयूली (टिहरी-गढ़वाल) : अध्यक्ष महोदय, मैं बिल मंत्री को बिल विधेयक पेश करने के लिए बधाई देना चाहता हूँ। जिस समय बजट प्रस्तुत किया गया था, उस समय हमारे कुछ मित्रों ने उस का विरोध किया था। अब जब कि बिल विधेयक में कुछ रियायतें दी गई हैं, तो चूँकि छालोचना करनी थी, इस लिए उस का विरोध भी उसी जोश-झरोश के साथ किया गया है। बिल मंत्री ने कुछ वगैरों को, और कुछ क्षेत्रों में, जो रियायतें दी हैं, उन से हमें एक घोर आत्म-निर्भर बनने और अपने देश की अर्थ-व्यवस्था को ठीक करने में मदद मिलेगी, और दूसरी ओर अपने देश में बहुत सी चीजों का उत्पादन कर के उन्हें दूसरे देशों को निर्यात करने से विदेशी मुद्रा प्राप्ति करने में सफलता मिलेगी।

12.18 hrs.

[Mr. DEPUTY SPEAKER in the Chair]

जो मैं इम्पोर्ट नीति नीति की गई है, उस से हम को उस चीजों को पैदा करने का प्रोत्साहन मिला है, जिन की हमारे देश में निर्यात आवश्यकता है, और जिन तीर से वे चीजें, जो हमारे देश में पैदा हो जाती हैं, लेकिन अब पर एकताद्वय ह्यूटी इतनी अधिक है कि जो विदेशी चीजें स्वयं ही कर के अपने देश में जाती हैं, वे हमारे देश में नहीं

हुई चीजों से सस्ती पड़ती हैं। इस लिए भी मैं मंत्री महोदय को बधाई देना चाहता हूँ।

यह पूछा जा सकता है कि हम किन चीजों का उत्पादन करें, जिन से हम विदेशी मुद्रा प्राप्ति कर सकते हैं। मैं निवेदन करना चाहता हूँ कि आज हमारी जो विदेशी मुद्रा खर्च होती है, उस का लगभग 60 प्रतिशत अनाज, तेल और फर्टिलाइजर पर खर्च हो जाता है। इस लिए जहाँ हमें इन चीजों के बारे में आत्म-निर्भर होने की आवश्यकता है, वहाँ हमें ऐसी चीजों का अनिश्चित उत्पादन करने की भी आवश्यकता है, जिन का निर्यात कर के हम फारेन एक्सचेंज भ्रन कर सकें।

किन्तु हमें खेद के साथ कहना पड़ता है कि हम ऐसी बहुत सी चीजों का भी निर्यात कर रहे हैं, जिन की स्वयं अपने देश में कमी है। उदाहरण के लिए हमारे देश में फर्टिलाइजर की कमी है, लेकिन स्वयं फर्टिलाइजर पैदा न कर के हम फर्टिलाइजर पैदा करने वाले यंत्रों को विदेशों की एक्सपोर्ट करने की तजवीज करते हैं।

इसी तरह हमें स्वयं अपने देश में ही बिजली पैदा करने वाले यंत्रों की आवश्यकता है। उन यंत्रों को बनाने वाले हमारे देश के भारी उद्योग मुश्किल से 30 लाख किलोवाट कैपेसिटी के बिजली के उपकरण, जिन की हमारे देश की आवश्यकता है, पांचवीं पंच-वर्षीय योजना तक तैयार कर सकेंगे किन्तु वे दूसरे देशों को एक्सपोर्ट करने के बारे में उन से बातचीत कर रहे हैं। इस लिए पहली आवश्यकता यह है कि हम अपने देश की उन चीजों की आवश्यकता की पूर्ति करें।

हम इस समय इन्डिजिनैत कोसिब से केवल 40 प्रतिशत मशीन टूल्स ही पैदा कर सकते हैं, किन्तु एच० एच० टी० दूसरे

### [जी परिपूर्णनिष्ठ संयुजी]

देशों की मशीन दुःख एकसपोर्ट करने के लिए कन्ट्रैक्ट कर रहा है। यह देख कर आश्चर्य होता है कि पिछले नाम अक्टूबर तक 50 करोड़ रुपये के इजीनियरिंग गूड्स का एकसपोर्ट कन्ट्रैक्ट किया जा चुका है। इस प्रकार हम धातु निर्भर रहने के बजाय इन चीजों को जिन को कि हमें अपने देश में तैयार करना चाहिए था, खास कर के केपिटल गूड्स को, इन को हम दूसरे देशों में भेजने की तजवीज करते हैं। हम अपने यहां जो टेकनिकल नो हाउ और एक्सपर्टिज है उस को दूसरे देशों को भेजने की तजवीज करते हैं। अभी कुछ रमब पहले समाचार पत्रों में यह समाचार छपा था कि ईरान को हम अपने 16 हजार डाक्टर्स इजीनियर्स और टेकनीशियंस एक्सपोर्ट करेंगे। यह जो विशेषज्ञ हमारे देश में होते हैं इन को तैयार करने में वस से पन्द्रह वर्षों का समय लगता है। इन को तैयार कर के इन के जरिए बजाय इस के कि हम अपने देश की आवश्यकताओं की पूर्ति करें, दूसरे देशों को भेजते हैं। इस तरह से करोड़ों नही धरबों रुपये का दुष्प्रयोग होगा है। इतना रुपया हम अपने देश की सचिव निधि का इस तरह से वेस्ट करते हैं। इसलिये हमारी जो आयात निर्यात के सबब में नीति है उस में आमूल चूल परिवर्तन करने की आवश्यकता है।

दूसरी बात में निवेदन करना चाहता हूँ—हम ही में यहां पर जो पर्वतीय क्षेत्रों के सबब में एक सेमिनार हुआ था उस में आप भी उपस्थित थे और हमें उस समय यह सुन कर बड़ी प्रसन्नता हुई जब आप ने यह कहा था कि अब तक हजारों वर्षों से मैदानी क्षेत्रों में पर्वतीय क्षेत्रों की प्राकृतिक सम्पदा का और यहां के मनुष्यों का शोषण और उपभोग किया है, किन्तु अब हमारे इन पहाड़ी क्षेत्रों का जिन में जम्मू काश्मीर के लेकर मनालीक, गैलासय और अन्वयक तक के

प्रदेश आते हैं तथा दक्षिण के भी कुछ क्षेत्र प्रवेश आदिवासी क्षेत्र और पिछड़े हुए क्षेत्र हैं, इन का शोषण अब बन्द हो जाना चाहिए। किसी भी देश या किसी भी क्षेत्र की तरफकी के लिए तीन चीजों की आवश्यकता होती है— तकनीकी ज्ञान, जनशक्ति और प्राकृतिक सम्पदा। इन तीनों का सम्मिश्रण कर के उस क्षेत्र के विकास की दिशा में कदम उठाए जाते हैं। हमारे पर्वतीय क्षेत्रों की वन सम्पदा और यहां की जन-शक्ति का इस्तेमाल करने के लिए देश में जो हमारा तकनीकी ज्ञान है उस का उपयोग करना चाहिए। मैं यह निवेदन करना कि उस सेमिनार में जो रेकमेण्डेशंस हुई थी पहाड़ी क्षेत्रों के आर्थिक विकास के लिए खास कर वन सम्पदा से जो चीजें तैयार हो सकती हैं और फलोत्पादन की दिशा में जो प्रगति की जा सकती है उस में प्रगति नहीं की गई है। प्लानिंग कमीशन में एक कमेटी थाफ डायरेक्शन बनाई है। कमेटी थाफ डायरेक्शन अपनी जगह पर है, और प्लानिंग कमीशन की रेकमेण्डेशंस अपना जगह पर है अभी तक उस को कार्य रूप में परिणित नहीं किया गया है। मैं आप से निवेदन करना कि मैदानों में भिन्न स्थिति में रहने वाले लोगों के लिए योजना धरम से बननी चाहिए और वहां के लिए धन का धरम से आवंटन होना चाहिए। साथ ही जो आवंटन हो वह वहां की परिस्थितियों के अनुकूल ठीक प्रकार से उपयोग से साया जाता है या नहीं इस चीज की देखना चाहिए।

अत मैं में अपने चुनाव क्षेत्र टिहरी शहवाल के बारे में निवेदन करना चाहता हूँ कि एशिया का सब से बड़ा और विषम का दूसरे नम्बर का सब से बड़ा शह टिहरी-शहवाल में टिहरी शह के नाम से बनाने की तजवीज तीसरी योजना से अभी का रही है। तीसरी योजना समाप्त हो गई, चौथी योजना समाप्त हो गई और न केवल यह काम करवा रहीं हैं बल्कि वहां के इलाके की तरफकी योजना

इस कारण आप ने रोक रखा है कि वह बांध बनने देता है। मैं आप के माध्यम से सरकार से निवेदन करना चाहता हूँ कि उस बांध के संबंध में आप अन्तिम निर्णय लीजें करें और वहाँ की जनता की प्रगति जो आप ने इस के कारण रोक रखी है वह रकावट हटाएँ। ऐसे अंश की तरफ़ी के मार्ग में कोई रकावट नहीं होनी चाहिए। इन्ही शब्दों के साथ मैं अपनी बात समाप्त करता हूँ।

श्री राज सिंह भाई (इंदौर) उपाध्यक्ष महोदय, मैं इस वित्त विधेयक का स्वागत करता हूँ माननीय मंत्री जी को मुबारक देता हूँ कि पिछले वर्ष से इस मन्त्रालय द्वारा जो सख्त कदम उठाए गए हैं उन के कारण देश में बहुत अच्छा वातावरण बन रहा है। जभाखोरी, मुनाफाखोरी, काले धन समग्लिंग आदि के सम्बन्ध में जो कदम उठाए गए और सरकार द्वारा उठाए गए इन कदमों के कारण ही बाजार में चं,जें दिखाई दे रही हैं, सभी वस्तुएँ मिल रही हैं और भावों के अचर भी बहुत अच्छी गिरावट आ गयी है, ट्रेन्ड बहुत अच्छा है। लेकिन मैं यह भी देख रहा हूँ कि कुछ सज्जन चाहे इस पक्ष के हों या उस पक्ष के, सरकार के ऊपर दबाव डाल रहे हैं कि स्टॉक जमा हो रहा है, मंत्री आ गयी हैं और पैसे की तपी हो रही है। इससे उनका मतलब यह है कि भाव बढ़ाए जायें। मैं मानता हूँ कि इस मन्त्रालय को इन बातों पर ध्यान नहीं देना चाहिए और जिस सख्ती से कदम उठाए गए हैं उन को और भी तेज करने की जरूरत है। स्टॉक जमा हो रहा है तो होने दें। माल जमा होने से कोई भरने वाला नहीं है। लेकिन जमा नहीं होने से लोग भरने वाले हैं। इस को आप ध्यान में रखें। इन कदमों का मैं समर्थन करता हूँ।

आप ने पिछले वर्ष कुछ अध्यादेश निकाले थे धनिवामी बचत, इनकमटैक्स के अन्तर्गत तथा मजदूरों के बेंचम, महुंगाई धरा, बोसल, अतिरिक्त उपलब्धियों इत्यादि के ऊपर प्रतिबंध लगाया

हमने उन का विरोध नहीं किया, हमने स्वागत किया और आज भी हम स्वागत करते हैं मजदूरों ने भी उनका विरोध नहीं किया। . . . . (व्यवधान) . . . आप कहते हैं, आप के कहने से कुछ नहीं होता। आप लोगों ने भी आप के कहने से हड़ताल नहीं की और न करने वाले हैं। हिन्दुस्तान के सभी कारखाने बहुत अच्छे ढंग से चले और चल रहे हैं। परन्तु मैं यह निवेदन करना चाहता हूँ कि एक मजदूर का प्रति महीने 20-20 रुपया तक कट रहा है। उन्होंने विरोध में चू तक नहीं की है। उन्होंने यहा तक कहा कि इस बन्ध यदि ऐसी आवश्यकता है इसलिए हमें भी कुछ त्याग करना चाहिए। लेकिन मुझे कुछ इस बात का है कि आप ने अतिरिक्त उपलब्धियों को काटना तो शुरू किया . . . . . (व्यवधान) . . . . . आप चुप रहिए, मैं आपसे ज्यादा जानता हूँ। आप कुछ नहीं खानते। मैं मजदूरों में रात दिन काम करता हूँ। आप ने हड़ताल कराई, यह कराया, वह कराया, कुछ भी नहीं हुआ और मजदूरों ने काम किया।

लेकिन मैं यह निवेदन करना चाहता हूँ कि प्रति महीने किस अधिक की कितनी रकम आप काटते हैं और यह कहा जमा होती है मजदूरों को इसके बारे में कुछ पता नहीं चलता। हर महीने मजदूरों की जो रकम काटी जाती है वह उनकी पे-शीट दिखाई जानी चाहिए। उस के लिए हर एक मजदूर को पास बुक दी जानी चाहिए कि तुम्हारी इस महीने में इतनी रकम काटी है और कुल इतनी रकम तुम्हारी जमा हुई है। यह पढ़ती अपनांनी चाहिए। किन्तु जो पढ़ती आप ने अपनांनी है वह बहुत गलत है। उस से मजदूरों को कुछ पता नहीं चलता है। मैं आप को इसके सबूत भी दे सकता हूँ कि मजदूरों का काटा गया पैसा जमा नहीं हुआ है। कितने ही कारखाने बन्द होने की तरफ जा रहे हैं। फिर इस रकम का भी यही हाल होगा जो 130 कारखानों के डेक धीवर के

[श्री राम सिंह भार्गव]

साथ मजदूरों के प्रावीण्डेंट फंड खाते का हुआ था। आज उनके लिए मजदूर रो रहे हैं।

इस लिए इसके ऊपर अवश्य ध्यान दीजिए मजदूरों को यह तो पहले पता लगना चाहिए कि उनकी कितनी रकम कटी है और वह कना जगह जमा हुई है, इतना उतका ब्याज है। जैसा आप ने अपने विधान में रखा है उस के ऊपर भ्रमल तो होना चाहिए। लेकिन उसके ऊपर कोई भ्रमल नहीं हो रहा है।

दूसरा निवेदन मैं यह करना चाहता हूँ कि आप ने ग्रेच्युइटी ऐक्ट 1972 में बनाया। ग्रेच्युइटी ऐक्ट के अन्तर्गत मिल कारखाने प्रतिवर्ष ग्रेच्युइटी की रकम प्राफिट में से निकाल रहे हैं। यह मेरे पास एक बनेस शीट है। मैं ने इसको देखा। इस में 31 मार्च, 1973 की रकम है, प्राफिट में इन मिल ने 78 लाख 79 हजार 280 रुपये निकाले हैं। 1974 के 31 मार्च तक जो मजदूरों की ग्रेच्युइटी की रकम प्राफिट में से निकाली वह 1 करोड़ 10 लाख 62 हजार 950 रुपये है। इन के साथ साथ एक दूसरी बिलेंस की है उसका भी वही हाल है। ग्रेच्युइटी की रकम प्राफिट में से काट कर निकालते हैं। लेकिन उसका बकिंग कैपिटल में इस्तेमाल कर रहे हैं। आप ने इन पर टैक्स तो लगा दिया। जो रकम ग्रेच्युइटी की निकाली हुई रकम बकिंग कैपिटल में इस्तेमाल करेगे उस पर गवर्नमेंट टैक्स। लेकिन मुझे यह बताइए कि जो मजदूर आज काम छोड़कर जाना चाहता है और उसकी कारखाने दार ग्रेच्युइटी नहीं दे रहे हैं वह कहते हैं कि स्टाक जमा हो गया है, हमारे पास पैसा नहीं है, तो वह मजदूर क्या करे? कुछ कारखानों की तो बहुत बुरी हालत है और व कारखाने बन्द हो जायेंगे तो हालात यह होगी कि मजदूर रोते रह जायेंगे, आप कहेंगे कि हम क्या करे? हम तो रिजर्व ऐक्ट के अन्तर्गत मजदूरों का व्यय देने के लिए इन कारखानों को बला

रहे हैं। मैं आप से यह निवेदन करना चाहता हूँ और इस बात पर जोर देना चाहता हूँ कि आप को इस का ट्रस्ट बनाना चाहिए और ट्रस्ट के अन्दर इसे लेना चाहिए जिस तरह से प्रावीण्डेंट फंड ट्रस्ट ऐक्ट है उसी तरह से ग्रेच्युइटी ऐक्ट बना कर इस काम को भी पूरा करना चाहिए। फरोडो रुपये इस कारखाने में प्रतिवर्ष ग्रेच्युइटी में जमा हो रहे हैं और कारखाने दार उसको इस्तेमाल कर रहे हैं। मजदूरों को उसका कोई बेंनीफिट भी नहीं मिल रहा है। इस लिए एक ग्रेच्युइटी ट्रस्ट बनाकर उस ऐक्ट के अन्तर्गत जिनकी ग्रेच्युइटी की रकम होती है वह उसमें जमा होनी चाहिए।

प्रतिम बात यह है कि हमारे साथ बनर्जी साहब ने जैसी बात कही, मैं नहीं ऐसा मानता, मैं तो उनकी भी मदद कर रहा हूँ। पहले मैं एक मजदूरों का आदमी हूँ, मैं किसी पार्टी का नहीं हूँ। मार्क्सवादी यूनियन ही जनमधी यूनियन हो, कम्युनिस्ट यूनियन हो या इन्क की यूनियन हो जो भी देश के हित में काम करेंगे मैं उनकी मदद करूंगा पार्टी से ऊपर और भ्रमल रहकर—यह मेरा प्रयत्न है। लेकिन गवर्नमेंट को सोच लेना चाहिए, बिचार कर लेना चाहिए कि दरअसल जब हम देश के हित के खातिर आपकी मदद करने के लिए जाते हैं तो हमारी ही गवर्न न काटे।

मुझे एक किस्सा कह लेने दीजिए। आपका होशंगाबाद में एक सेक्योरिटी पेपर मिल है। इस देश में बल्कि एशिया में नोट बनाने का कागज केवल इसी कारखाने में बनता है। वहाँ पर मैनेजमेंट ने मजदूरों की शिकायत की। कारखाने में मजदूरों द्वारा मारपीट करने की प्रोडक्शन गिराने की, महिलाओं से छेड़छाड़ करने की—कुछ इस तरह की बातों के साथ साथ 10 सितम्बर, 1973 को हुआ है। इस बात को आप ध्यान से सुने। 27 सितम्बर, को राज्य मंत्री माननीय गणेश भी बहल जाते हैं, उन की मुझे सूचना मिलती है कि मैं भी वहाँ पहुँचू यद्यपि मुझे वहाँ मजदूरों से कुछ लेना

देना नहीं फिर भी लिखा कि आप भी आ जायें। 27 सितंबर को मैं भी वहां पहुंचा। मैंने उनसे कहा कुछ बातें ऐसी हैं जो आपको फौरन कर देनी चाहिए क्योंकि कानून के अनुसार वे जरूरी होती हैं। तो उन्होंने कहा हड़ताल समाप्त होने के बाद फौरन करूंगा। किन्तु हड़ताल समाप्त नहीं हुई और मैं भी चला आया। 9 अक्टूबर को अन्वेषण साहब ने मुझे बुलवाया और मुझ से कहा राम सिंह भाई, नोट भी नहीं छपेंगे तो राज-काज कैसे चलेगा? यह कारखाना तो चालू होना ही चाहिए। मैंने उनसे कहा दो तीन बातें इस कारखाने में गलत हो रही हैं। जैसे रेस्ट-इन्ट्रबल का नहीं देना जो फैक्टरी ऐक्ट के अनुसार दिया ही जाना चाहिये, इन्वेल पे फार इन्वेल वर्क का नहीं देना और मजदूरों के साथ अच्छा व्यवहार न किया जाना, ये बातें गलत हैं। कायदे कानून के हिसाब से प्राइवेट या पब्लिक सेक्टर में और अन्य जगह जो हो रहा है वह तो आप करें। उन्होंने कहा आप कारखाना चालू करायें मैं फौरन करूंगा। मुझ से डिप्टी सेक्रेटरी, श्री मुकेशी ने कहा मैं 8 दिन में कर दूंगा। उसी तारीख 9 अक्टूबर को मैं जी०टी० से जाता हूँ और 10 तारीख को वहां पहुंचता हूँ। पहले तो जिन पर मारपीट के चारट पे और वे अन्डरग्राउंड पे, यूनियन के वाइस प्रेसीडेंट और जनरल सेक्रेटरी उनको पकड़ कर पुलिस को सौंपा, उसके बाद उसी रोज मैंने मजदूरों की मीटिंग की और उसी रोज फौरन कारखाना चलवाया। कारखाना चालू करवाने के बाद, 10 अक्टूबर, 1973 को वह बात है और अभी तक मैं विजयें बना 687 LS.—10.

रहा हूँ, मिनिस्टर्स को लिख रहा हूँ, वो बार प्राइम मिनिस्टर से भी मिला और उन्होंने कहा यह फौरन होना चाहिए लेकिन अभी तक नतीजा कोई नहीं निकला। आपके अधिकारी प्राइम मिनिस्टर की बात भी मानने के लिए तैयार नहीं हैं। एक तो जो गाली देगा उसका काम फौरन होगा और दूसरे जो पैसा देगा उसका काम होगा लेकिन जो इमानदारी और मेहनत से देश के हित में काम कर रहा है उसका काम नहीं किया जायेगा। मैंने तीन दफा भी सुब्रह्मण्य साहब को लिखा कि यह महत्वपूर्ण मामला है, मैं तो सबकी और आपकी मदद कर रहा हूँ, मैं अपने लिये कुछ नहीं चाहता मैंने क्या गुनाह किया है, चार टन पर डे जो प्रोडक्शन होता था वह घाज घाठ टन हो रहा है, 10 अक्टूबर, 1973 से घाजतक कोई हड़ताल नहीं हुई, अफसर कहते हैं रामसिंह भाई के कारण मां बहनें अच्छी तरह से आती जाती हैं, सब प्रकार से सुलह शांति है लेकिन मीटिंग की मुझे खबर देनी होगी, अगर 10 तारीख को मीटिंग होगी तो वे मुझे सैटर एक महीने बाद जेजेंगे—यह सब क्या हालत है? मैं निवेदन करना चाहता हूँ कि घाज वहां के मजदूर मेरे पास आते जाते हैं और वह भी कहते हैं कि हम भी सीवर्स से तंग आ गये हैं, अब हम भी सुधी हैं। इसलिए मैं आपसे निवेदन करता हूँ कि फैक्टरी ऐक्ट के अनुसार रेस्ट इन्ट्रबल दीजिए, मैं आपका जो पैसा है वह अगर आपके इंडस्ट्रियल डिस्ट्र्यूट ऐक्ट के मुताबिक चालू होता है तो कानून के अनुसार वह दीजिए और इन्वेल पे फार इन्वेल वर्क का

[श्री राम सिंह भाई]

पैसा दीजिए। आप तो महिलाओं की बात कर रहे हैं कि जो काम पुरुष करते हैं यदि वही काम महिलाये करती हैं तो उनको भी वही वेतन मिलना चाहिए जो पुरुषों को लेकिन वहाँ तो हाल यह हो रहा है कि एक पुरुष जिस काम को करता है यदि उसी काम को दूसरा पुरुष करता है तो उसको उसके बराबर पैसा नहीं मिलता है। इसलिए मेरा आपसे निवेदन है कि जिस बात को आपका कानून मानता है, आप मानते हैं, यह देश मानता है उसको आप खटाई में न डालें बल्कि उस पर अमल करावें। धन्यवाद।

SHRI SOMNATH CHATTERJEE: (Burdwan): Mr. Deputy-Speaker, Sir, as the time is very short, I shall only mention some of the important items which are vital to my part of the country.

So far as budget is concerned, it is nothing but an accounting of the income and expenditure—it has neither in any direction nor does it serve any purpose. The Finance Bill, every has become an exercise on how to tax the poor more and more. That is the only purpose of the budget. We find that since last year more and more concessions are being given in the form of reduction in the direct taxes and concessions to the rich people. This year's budget proposals have been evolved for giving impetus to the capital market by granting exemption in wealth tax and tax exemption for the inter-corporate dividends for the companies engaged in certain industries and extension of tax holiday for the industries including shipping and hotel industry for several years. Today we find that the Finance Minister has introduced a Bill which will take away the restrictions on the declaration of dividend which were imposed

by the Act which was passed only last year.

Sir, it is an amazing irony of fate that in this country when poverty has become more and more acute and the inflation is still rising, wage earners still suffer from the wage freeze and restrictions made on dividends to be paid by the companies to the capitalists, big business and monopolises are being withdrawn. Naturally the ordinary people will suffer and you expect them to increase the production. This is nothing but a surrender to vested interests and to the monopolists. And it shows the real character of this Government. *Garibi Hatao* has become biggest hoax and the economic emancipation of the common people of this country has become only a dream which will never be realised in the lifetime of those who are now living.

So far as unemployment is concerned, I am reading the official report which says:

"Unemployment and under-employment constitute some of the major economic and social problems of the country to-day. The rural labour force suffers from severe under-employment, and considerable sections live in acute poverty, picking up seasonal employment wherever available, or trek to the urban areas in search of work and food."

From this parliamentary publication it appears that we are only recording the names of unemployed in the Employment Exchanges which comes to 85 lakhs in 1974. But, so far as the educated unemployed are concerned, it is over forty lakhs. Now, we have had a crash programmes in the last year's budget some money had allegedly been provided for. And about Rs. 23 crores have been spent. Not a word has been said in the budget speech by the hon. Finance Minister about unemployment as if it does not exist in this country. Sir, this is a matter which the Government cannot try to shelve. By ignoring the

problems altogether, if they go on helping the rich and if they do not look after the interests of the people by providing employment, I can only tell the Minister that they cannot expect that they can go on giving hoax to the people for all times to come.

I want to emphasise that a very grave injustice is being done to the eastern region of this country. There is no denying this fact. So far as unemployment figures are concerned, I find that whereas in Bengal, Bihar, Assam and Orissa they constitute about 30 per cent, the Employment Exchange figures in these four States alone constitute about 30 per cent of the unemployed in this country. Now what are you doing about this? We are seeing that in West Bengal—in the eastern region—factories are getting into the greatest difficulties because of non-supply of raw materials and because of the type of excise duties that have been imposed. For example, Hindustan Motors is in great difficulties and 15,000 people are going to lose their jobs. The small-scale industries are in doldrums and a number of them are facing the same problem. Now, it seems this Government has no obligation for the eastern sector. Sir, eastern sector is the biggest foreign exchange earner and this is the way we are being treated. So far as Calcutta is concerned, the entire country should be made responsible for its improvement and at the moment the very existence of Calcutta is at stake. Sir, none of the projects which were held out to be undertaken has been fulfilled. We have now a plethora of foundation stones in Calcutta. I may tell the hon. Minister, if they think that they can go on ignoring the legitimate demands of the eastern sector of this country and go on taking this attitude and force the people to undergo this privation, they are living in a fools paradise.

**SHRI P. VENKATASUBBAIAH** (Nandyal): Mr. Deputy Speaker, Sir, at the outset let me congratulate our Prime Minister, who has participated in the Commonwealth Prime Ministers conference, whose pattern has been

set with regard to economic assistance and also trade between developing countries.

Coming to the Finance Bill, the Finance Minister has announced certain concessions. I congratulate and thank the hon Finance Minister for exempting the levy of 1 per cent excise duty on slate manufacturers and cotton ginning industry.

Sir, our main foreign exchange drain is due to three major items—foodgrains, fertiliser and the crude oil. Import of foodgrains is going up inspite of the fact that we are making considerable effort in bringing more land under irrigation. We have yet to evolve a national water policy wherein the utilisation of rivers has to be put to maximum use. Till now, we have failed to evolve a national water policy. Because of the inter-State river water disputes there are 106 schemes pending for execution. This is having a disastrous effect on our agricultural production. The sooner we settle these disputes and bring in more land under irrigation, the better it would be for us to achieve self-reliance at least in the foreseeable future in foodgrains.

Now, a word about fertiliser policy. We have been adopting a policy with regard to the fertiliser production which is not advantageous to the national interest. At one time we fell in for turn-key projects and invited foreign technical know-how as well as foreign machinery ignoring the long strides made in the research and development by our own people. We have produced the catalyst which are being used for fertiliser production. We went in for naphtha based fertiliser production ignoring the fact that we have got abundance of coal and fertiliser production based on coal will be a permanent solution to our fertiliser problem. Sir, about self-sufficiency in crude, we have to make strenuous efforts in tapping more crude on the Bombay High and I hope we will do it soon.

[Shri P. Venkatasubbalah]

Sir, the second thing which I would like to mention is, in spite of the rapid industrial growth for the last 25 years, there still exist regional imbalances here still exists a large concentration of industries round about urban areas Sir, today in Madras, we are faced with a very difficult situation The city is suffering from lack of drinking water Sir, we should evolve a policy of having these cities treated as cities of national importance? The Central Government have set up industries in these cities There is a large influx of population from villages to cities At one time ten or fifteen years back, the population of Madras was only something like 12 lakhs Including the floating population, it has gone up to 30 lakhs The Central Government has a duty to provide basic amenities not only to Madras but also to cities of similar importance like Bombay, Calcuta and Vishakhapatnam The steel plant is coming up in Visakhapatnam But, again, we are faced with the problem of drinking water supply. These aspects of the matter are also to be looked into

Another point which I would like to highlight is in regard to power shortage Power and irrigation are the two main inputs that go for increased production We are in a hopeless position so far as power generation is concerned We were talking of forming a national grid, starting with regional grids and sharing power with the deficit States But, nothing, so far, seems to have happened The hon Finance Minister is here I would like to know whether they have finalised the schemes of setting up super thermal plants at pit heads to step up power production in the country If not, our industry will suffer; our agriculture will suffer and this will ultimately affect our national economy These two aspects have to be borne in mind.

Coming to Neyveli Lignite Corporation, we are allotting an additional amount of Rs. 85 crores to this Cor-

poration. When we are spending this amount, I would suggest to the hon Finance Minister that we should concentrate on production of fertiliser and briquetting and other industries rather than generation of power which will become more costly Let us power be shared with such of those States where power generation is easily done.

Now, Sir, about the hydel projects. There are several of them which are hanging fire, for several decades in the country For instance, there is the Srisaillam Hydro-electric project. The original estimate was Rs 32 crores Now, it has gone up to Rs 152 crores It is yet to be completed. Expeditious steps have to be taken to complete such projects which are having long gestation

Now, Sir about the growth of industry and the role of nationalised banks in regard to helping the weaker sections and the small entrepreneurs Many hon Members have emphasised the fact that the nationalised banks are not playing their role properly. I have a peculiar problem I have been dealing with a nationalised bank in regard to giving of loans to two cobblers The bank has been raising objection after objection At one time, they said that the distance is beyond ten miles When I confronted them with the fact that there was another person in the same village who has been sanctioned loan, they started coming with another problem I never wanted to take it up at this level, but only to expose the hollowness and the insincerity of the officers who are engaged in this work.

About the financial institutions, much has been said here I do not know. Because of their proximity to some places, their aid has gone only to certain sectors I want that the help of the financial institutions must be made available to industries set up in backward areas. There is no point in starting industries in backward areas and handing them over to big industrialists who will profit by the concessions given by Government.

Coming to the khandasari industry, of course, the Finance Minister has announced certain concessions. But as regards the question of compounded levy raised by some hon members, I join them and say that the compounded levy on installed capacity rather than on rated capacity should be re-examined.

Lastly, in my budget speech also, I had raised the question of raising the exemption limit for income-tax payers. The income limit eligible for educational concessions to children which is Rs. 12,000 should be raised to Rs 30,000. I emphasise these points and request the hon Minister to look into them.

**श्री विजय पाल सिंह (मुजफ्फरनगर) :**  
उपाध्यक्ष महोदय, इस विधेयक पर बहुत बड़े बड़े विद्वान बोल चुके हैं और हमारे मंत्री जी भी बहुत विद्वान हैं। देश के प्रति और गरीबों के प्रति उनको मुहम्बत भी है।

मैं अधिक न कह कर इतना कहना चाहता हूँ कि यह विभाग नौकरशाही से बहुत बुरी तरह जकड़ा हुआ है। मंत्री जी भी जानते हैं और सुझाव भी दिये गये हैं लेकिन कभी अमल नहीं होता इस विभाग में। आज पूरे देश में अंगर देखा जाए, चाहे वह हरिजनो की मारवाड़ हो और चाहे एडमिनिस्ट्रेशन के फेल होने का सवाल हो, केवल इस की वजह यह है कि हमारी आर्थिक नीतिया गलत है। हमारे देश में जितने गरीब हैं, उन के लिए हमारी सरकार क्या करती है, यह सोचने की बात है। बैंकों से कर्जा मिले या दूसरे तरीके से कर्जा मिले, हमारे गरीब लोगो को देहात में कितना कर्जा मिलता है, क्या मंत्री जी बता सकते ? उन्हें कर्जा नहीं मिलता, रोजगार नहीं मिलता और उस के साथ साथ जो हमारी नीतियां हैं, वह सही नहीं हैं। खांडसारी, जिस का सीमा ताल्लुक किसानों से है, के यूनियों के ऊपर आप ने तरह तरह के टैक्स लाद कर

किसान को नुकसान पहुंचाया है। मैंने पहले भी कहा था कि सीधे मिल मालिकों को इस से लाभ पहुंचता है। वित्त मंत्री जो यह बताने की कृपा जरूर करें जब वे बोल कि दूसरे उद्योग भी क्या इस देश में हैं जिन के ऊपर इतना टैक्स लगा हुआ है। माननीय मंत्रो जी ने कुछ राहत जरूर खांडसारी उद्योग को दी है लेकिन ब दोबारा इसके ऊपर विचार करें और जो हन्ड्रेड परसेन्ट लेवी उनके ऊपर है, उस को माफ करने की और उसमें कमी करने की कृपा करे, नहीं तो किसानों को जो पिछली फसल में करोडो रुपयों का नुकसान पहुंचा है, वह नुकसान और ज्यादा हो जायगा।

सब से बड़ी बात यह है कि आप का डिपार्ट-मेंट जितने टैक्स लगाता है, गरीबों पर जितना टैक्स लगता है वह तो वसूल हो जाता है लेकिन जो धनी लोग हैं, छोटे मिल-मालिको और बड़े बड़े लोग जैसे कि बिडला और टाटा है, उनके ऊपर जो टैक्स लगता है, उस का प्राज भी कितना रुपया बकाया है। उसको वसूल करने के लिए आप कौन से कदम उठा रहे है। आप नये टैक्स लादते चले जा रहे हैं लेकिन जो पुराने टैक्स लोगो पर बकाया है, उनको वसूल करने की बात आप नहीं सोचते। जब तक आप टैक्स वसूल करने की बात नहीं सोचेंगे और गरीबो को टैक्स में राहत देने की बात नहीं करेंगे, आप का यह विधेयक, आप का यह डिपार्टमेंट और इस सदन में पार्लियामेंट के मेम्बरो के प्राषण बिल्कुल बेकार जायेंगे। यह एक बारीक सी, छोटी सी बात है कि जो आप के टैक्स अदा करने वाले मिल-मालिक हैं, वे तमाम टैक्सो की चोरी करते हैं और इससे अफसरों का पेट भरता है।

तम्बाकू की डी बात आप से लीजिये। तम्बाकू का जो टैक्स है वह किसान पर लगता है लेकिन आप के एक्साइज इंस्पेक्टर, वह टैक्स खजाने में जमान न करके धपनी जेब में उस को डाल लेते हैं और इस की कोई रोकथाम नहीं है। आप ने खांडसारी पर टैक्स लगा दिया

[श्री विजय पाल सिंह]

लेकिन वह टैक्स भ्राप को मिलने वाला नहीं है। मैंने पहले बिलेंज किया था और भ्राज भी बिलेंज कर रहा हूँ। भ्राप का रुपया बिल्कुल पानी की तरह बहता है और गरीबों तक वह नहीं पहुँचता है। मैं खास तौर से भ्राप से यह भ्रपील करूँगा कि भ्राप इस रुपये को जो टैक्स के जरिये वसूल करते हैं, हमें उस की चिन्ता नहीं है, लेकिन मैं यह जरूर कहूँगा कि भ्राप को दोलतमन्द टैक्स नहीं देता है जबकि किसान जोकि खून की बूद से पैसा कमाता है वह भ्राप को टैक्स देने के लिए तैयार है, खुशी खुशी उस ने दिया है जबकि देश पर संकट भ्राया है। इस देश की गरीब जनता ने टैक्स के रूप में, चन्दे के रूप में, कर्ज के रूप में भ्राप को रुपया दिया है इस देश के गरीब ने भ्राप को पैसा दिया है लेकिन भ्रापने उन के बारे में कभी नहीं सोचा। मैं भ्राप से भ्रपील करना चाहता हूँ कि भ्राप टैक्स बढ़ाएं हम पर बढ़ाये, गरीब पर बढ़ाये, इसकी कोई परवाह नहीं है अगर देश के हित में के लिए भ्राप लेते हैं लेकिन गरीबों के खून की कमाई का पैसा अगर भ्राप टैक्स बढ़ाकर लेते हैं और भ्राप के भ्राफिसस विहत्की पीने में और फिजूल-खर्चों में उस को खतम करते हैं, तो यह देश के लिए हितकर नहीं होगा।

MR. DEPUTY-SPEAKER: It was earlier announced that the Minister would reply at 2.00 O'clock. But I have received a request that half-an-hour more may be given to this debate. If there is no objection from the hon. Members, we can proceed on that.

श्री रामजीबन्ध विक्ल (बागपत) उपा-  
ध्यक्ष महोदय, यह मेरा दुर्भाग्य है और इस देश की जनता का भी कि मुझे 5 मिनट बोलने के लिए दिये गये हैं। इन 5 मिनट में मैं क्या सुझाव दूँ।

मैं दो तीन मोटी मोटी बार्ते वित्त मंत्री जी से कहना चाहता हूँ। जैसा कि श्री माननीय सदस्यों ने भी कहा कि टैक्स व्यवहारिक नहीं लगते बल्कि इस ढंग के नियम बनाए जाते हैं जिस से टैक्स भ्रदा करने वाले को क्रप्शन में ज्यादा पैसा देना पड़ता है और राजकोष में वह पैसा नहीं जाता है। मैंने वित्त मंत्री जी को इस बारे में लिखा भी था और पहले जो वित्त मंत्री श्री चव्हाण साहब ने उन्होंने वायदा भी किया था कि मैं भ्राप के सुझाव पर विचार करूँगा। मैंने कहा था कि किसानों को जो ऋण, भ्राधिक सहायता या कर्ज के रूप में भ्राप देना चाहते हैं, वह किसी कर्म, एजेन्सी या दुकानदार के नाम से न दीजिये बल्कि किसान का सीधे उसे भ्रज दिया जाए, उस का बैंक उसको दे दिया जाए। एक व्यवहारिक सुझाव था और श्री चव्हाण साहब ने दो बार कहा भी था कि यह सारे देश के हित में है और यह किसानों के हित में है और मैं इस पर क़ससा करूँगा। मैंने इस सवाल को हाउस में भी उठाया था और कहा था कि जो भी भ्राधिक सहायता भ्राप किसानों को देना चाहते हैं वह उस को सीधे दीजिये लेकिन भ्राज तक उस पर भ्रमल नहीं हुआ। भ्रमल इसलिए नहीं होता है क्योंकि सरकारी कर्मचारी उस क्रप्शन में शरीक होते हैं और किसानों को सीधी सहायता नहीं पहुँचती है और उन को सहायता का काफ़ी हिस्सा क्रप्शन में देना पड़ता है। अगर किसानों को सीधी सहायता देने की घोषणा वित्त मंत्री जी करें, तो मैं समझता हूँ कि इससे देश का कल्याण होगा और किसानों का कल्याण होगा।

दूसरा सुझाव जो मैं देना चाहता हूँ जिससे क्रप्शन भी कम हो और राजकोष में पैसा भी ज्यादा भ्राए, वह तम्बाकू के बारे में है। भ्रपी तम्बाकू के टैक्स की बर्चा भाई विजयपाल सिंह जी कर रहे थे। मेरा सुझाव यह है कि तम्बाकू पर टैक्स जमीन के हिसाब से लगाया जाए और बजट पर वह न लगाया जाए।

कृषक पर अतिरिक्त-भारने से बहू होता है कि इन्फ्ले-  
क्टर के साथ-में होता है कि बहू कितना ही  
कृषक सिद्ध-से। अगर 6 हजार रुपये का तम्बाकू  
होता है और उस पर 900 रुपये टैक्स बठता  
है, तो कृषक-कम दिया कर बहू 200, 300  
रुपया अपनी जेब में रख लेता है और 200,  
250 रुपये टैक्स लगा देता है। इस तरह से  
जितना पैसा राजकोष में आना चाहिए उतना  
नहीं आता है। अगर आप भी एकड़ या भी बीघा  
जमीन के हिसाब से तम्बाकू पर टैक्स लगाते  
हैं, तो इन्फ्लेक्टर को कम टैक्स लेने की गुंजाइश  
बहुत कम होगी।

इसी तरह से खादसारी उद्योग के सम्बन्ध  
में लोग कह रहे थे। यह सही है कि आप ने  
कम्पाउण्ड लेवी हटा दी है लेकिन कृषकान की  
गुंजाइश कम्पाउण्ड लेवी से दूर हो सकती है।  
खादसारी उद्योग वाले किसान कहते हैं कि  
हमारे ऊपर चाहे आप ज्यादा टैक्स बढ़ा  
दें लेकिन हमें कृषकान के हवालान करें।  
आप ऐसे नियम बनाए जितसे आप के राजकोष  
का घन बढ़े। उसमें किसी को शिकायत नहीं  
है। राज्य कोष में घन न आ कर करप्लव में  
जो चला जाता है, इसको आप रोक और इस  
तरह के नियमों को आप बदलें।

14.00 hrs.

देश का उत्पादक भाग परेशान है डायरेक्ट  
और इंडायरेक्ट टैक्सों से। साथ ही सभ्य  
करप्लव भी बहुत अधिक है। आप देखें कि आमू  
पैदा करने वाले किसान की पशा क्या है, कपस  
य गेहूँ पैदा करने वाले किसान की पशा क्या  
है। इन चीजों के दाम नीचे आए हमें शिकायत  
नहीं है। लेकिन किसान को जो चीजें खरीदनी  
पड़ती हैं उनके भाव तो कम नहीं होते हैं  
जबकि किसान की पैदावार के भाव बराबर  
कम किए जाते रहे हैं। देश में पैदावार कम  
होगी तो इसके माने यह है कि देश निर्यातरी  
होगा, —हमारे देशों के सामने धन के लिए  
हृष्य पैदावने पड़ने। जब निर्यातों को आप गेहूँ

के दाम ज्यादा देते हैं तो किसान को क्यों नहीं  
देना चाहते हैं। किसान की और भी जो सहाय-  
कता हो सकती है उसको आप क्यों प्रदान नहीं  
करना चाहते हैं।—हमारे वित्त मंत्री जी  
विद्वान हैं, धर्म शास्त्री भी हैं। यह पैदा करने  
वाले को इस तरह की सुविधायें दें ताकि वह  
और अधिक पैदा करने के लिए प्रोत्साहित हो  
सके। जब देश में पैदावार बढ़ेगी तब देश की  
आर्थिक प्रगति होगी। पैदावार में जो कमी  
हुई है उसकी वजह से ही आर्थिक कठिनाइयों  
में हम लोग फसते जा रहे हैं। सीमाओं की  
पाबन्दी, राज्यों की पाबन्दी उत्पादक को पूरी  
कीमत लेने नहीं देती है। साथ ही साथ उप-  
भोक्ता को सामान महंगा इनकी वजह से  
मिलता है। बाद में जा कर आप राज्यों की  
पाबन्दी हटा लेते हैं और कुछ विशेष लोग—  
लाइसेंस ले कर उस चीज को कमी वाले क्षेत्रों  
में पहुंचाते हैं। इसका नतीजा यह होता है कि  
उत्पादन करने वाले के मकामले में जगह बदलने  
वाले व्यापारी लोग ज्यादा मनाफा कमा लेते  
हैं और जो पसीना बहाने वाला है वह देखता  
ही रह जाता है। कारखानों में जो शकल बदलने  
वाला होता है उद्योगपति वह भी पसीना बहाने  
वाले के मकामले में कहीं ज्यादा मनाफा कमा  
लेता है। विशय दिक्कत यह है कि उत्पादन  
करने वाले को कम मनाफा मिलता है अपनी  
चीज पर और जो जगह बदलने वाला होता है  
या जो शकल बदलने वाला होता है वह कई  
गुना मनाफा कमा लेता है। उसके मूल्य पर  
पाबन्दी नहीं है, वह जो टैक्सों की चोरी करता  
है, उस पर कोई पाबन्दी नहीं है। पाबन्दी तो  
क्या उनको और राहत भी जात है।

राज्यों के जो सीमा विवाद हैं पान के  
जो विवाद हैं उन पर मैं जाना नहीं चाहते  
हूँ। पैदावारी साहब ने पहाड़ों और मैदानों का  
सवाल उठाया है। मैं उस में भी जाना नहीं  
चाहता हूँ। लेकिन इतना जरूर चाहता हूँ कि  
जहां आबादी की स्थिति है वहां सुख। पिछले  
और राहत पहुंचाने का काम आपको हाथ में  
लेना चाहिए। मैदानी लोग तो बड़े उत्तर

[श्री रामचन्द्र बिकल]

हैं। गन्ना, चूड़ा आदि कौन सी चीज है जो वे पहाड़ों पर नहीं भोजते हैं। पहाड़ों से भी कुछ चीजें आती हैं। सभी व जो का इस तरह से आदान प्रदान होता है। हमें मालूम है कि जाड़ के दिनों में गया जल ले जाने के लिए शीशी ले कर लोग आते हैं और गया जल को दमिणा के रूप में शीशी में भर कर जाते हैं। मैं चाहता हूँ कि भोजन वाली बात को न उठा कर देश की एकता को सुदृढ़ करने की बातों को हमें उठाना चाहिए और जो पैदा करने वाले हैं उनको—प्रोत्साहन देने की बातें हमें करनी चाहिए। सभी देश की पैदावार—बढ़ेगी और देश उन्नति की ओर अग्रसर होगा।

श्री बिश्वनाथ राय (देवरिया) कुछ विरोधी सदस्यों ने आक्षेप लगाया है कि शासन की दुर्बलता और कमजोरी के कारण हमारे कार्यक्रम पूरे नहीं हो रहे हैं और हमारे यहाँ कमियाँ हैं। कुछ हद तक उनकी यह बात ठीक भी है। लेकिन मैं समझता हूँ कि आर्थिक क्षेत्र में और साथ साथ हमारी जो विदेश नीति है उस क्षेत्र में भी हमें सफलता मिली है। जहाँ तक विदेश नीति का सम्बन्ध है उसका प्रमाण यह है कि सिकिम हमारे देश की 22वीं स्टेट बनने जा रही है। अगर हमें सफलता न मिली होती तो दूसरे लोग जो पूर्णतया हम से सम्मिलित नहीं थे वे मिलने का प्रयत्न नहीं करते।

जहाँ हम अपनी सफलताओं पर गर्व कर सकते हैं वहाँ शासन का जो हमारा ढाँचा है उस में परिवर्तन करने की आवश्यकता है। एक प्रमुख और बड़ी बात इसके सम्बन्ध में यह है कि बहुत सें प्रदेश हैं जो बहुत बड़े हैं। प्रदेशों को भाषा के आधार पर हमने सगठित किया है। एक ही भाषा बोलने वाले कई प्रदेशों की सीमायें भी आपस में मिलती हैं। जैसे मध्य प्रदेश है, उत्तर प्रदेश है, बिहार है। वहाँ शासन को जागरूक और सक्रिय बनाने के लिए आवश्यक-

कता इस बात की है कि वे जो इकाइयाँ हैं वे छोटी हों। हिन्दी बोलने वाले चार पाँच प्रांत हैं, मध्य प्रदेश है, उत्तर प्रदेश है, बिहार है, हरियाणा है मैं समझता हूँ कि इन सब को मिला कर इनके पुनसंगठन की आवश्यकता है। मैं चाहता हूँ कि ऐसा करने के लिए उचित समय की तलाश में आप रहें और जब उचित समय आए, इसको आप कर दें।

देश के कई राज्य ने जहाँ पर ससद सदस्यों के जो निर्वाचन क्षेत्र हैं वे छोटे हैं और कुछ राज्य ऐसे हैं जहाँ वे बहुत बड़े हैं। केवल ससद सदस्यों के ही नहीं बल्कि प्रेसम्बली के जो मेंबर होते हैं उनके क्षेत्र भी काफी बड़े हैं। आप उत्तर प्रदेश को लें। यह बहुत बड़ा प्रदेश है। इसकी आबादी लगभग साठे नौ करोड़ है। वहाँ पर विधान सभा सदस्यों की संख्या केवल 425 है। इसके मकामले में आप असम को लें। वहाँ मत देने वालों की संख्या कम है। उसके मकामले में उत्तर प्रदेश की और बिहार में बहुत अधिक है। इस तरह का जो अंतर है मतदाताओं की संख्या में और जो भिन्न भिन्न प्रदेशों में भिन्न भिन्न हैं, यह नहीं होना चाहिए। बड़े प्रदेशों के जो लोग हैं और जहाँ एक निर्वाचन क्षेत्र में मतदाताओं की संख्या बहुत अधिक होनी है, उनको दिक्कत पड़ती है वे जन प्रतिनिधि कन्स्टिट्यूटर्स को अच्छी तरह खच नहीं कर पाते हैं और न वे अपने निर्वाचन क्षेत्र की जनता को अच्छी तरह से देखभाल कर पाते हैं जिस की उन से अपेक्षा की जाती है। मैं चाहता हूँ कि ससद तथा विधान सभा के निर्वाचन क्षेत्रों का पुनसंगठन होना चाहिए ताकि उन प्रतिनिधियों की संख्या बढ़ सके और वे अपने क्षेत्रों का काम अच्छी तरह से कर सकें।

MR. DEPUTY-SPEAKER: And increase the overheads.

SHRI BISHWANATH ROY: Yes Sir.

जहाँ पर पिछड़ापन हो वहाँ पर प्लानिंग कमिशन को पिछड़ेपन और जन संख्या दोनों

का ध्यान रख कर एकीकरण करना चाहिए। यह सरकार की घोषित नीति भी है। पता नहीं क्या बात है केन्द्रीय सरकार द्वारा कमिशन नियुक्त किए जाने तथा उसकी रिपोर्ट आने के बाद भी पूर्वी उत्तर प्रदेश को एक साल के लिए तो यहाँ से मजालगो के कुछ विशेष सहायता दी गई लेकिन उसके बाद वह बंद कर दी गई। न उत्तर प्रदेश सरकार इस और ध्यान देती है। और न केन्द्रीय सरकार। मैं आपको याद दिलाना चाहता हूँ कि श्री जवाहर-लाल नेहरू के प्रधान मन्त्रित्व काल में यह बात हुई थी। इसको क्यों छोड़ दिया गया? पिछड़े-पन को जो आधार माना गया है धनराशि देने के सम्बन्ध में उसको छोड़ा नहीं जाना चाहिए। यहाँ पर जनसंख्या भी अधिक है, आबादी भी घनी है। इस कारण समस्या बड़ी है और उनको हल करने के लिए धनराशि की भी अधिक आवश्यकता होती है।

असन से लेकर बिहार और उत्तर प्रदेश ऐसा इलाका है जो पिछड़ा हुआ है और आबादी भी यहाँ की घनी है। यह रखा के दृष्टिकोण से भी महत्वपूर्ण है। इस को देखते हुए रखा मन्त्रालय ने गोहाटी से बरेली तक एक सेट्रल लॉज बनाने का काम हाथ में लिया है। मैं चाहता हूँ कि इसको बरेली तक ही बढ़ा करके छोड़ दिया जाए बल्कि इसको पठानकोट तक ले जाया जाए ताकि समस्या उत्तरी सीमा की रखा हो सके। इसके डिफेंस मिनिस्ट्री की तरफ से ज्यादा धनराशि दी जानी चाहिए।

गड़क योजना केन्द्रीय सरकार द्वारा 1959 या 1960 में स्वीकृत हुई थी। तब से उसका काम चल रहा है। लेकिन अभी तक वह पूरी नहीं हुई है। लगभग 36 लाख एकड़ भूमि की उससे सिंचाई होनी थी—छ लाख उत्तर प्रदेश में और 26 लाख एकड़ बिहार में। इस योजना में कुछ कमियाँ हैं। किसान कहते हैं कि पानी अन्याय से आ जाता है और उससे नुकसान होता है। पर्याप्त धन की व्यवस्था करके इस योजना को अग्र पूरा करें। नुक

और नहरों को अग्र पूरा करें ताकि आबादी का उत्पादन बढ़ सके। जो कमियाँ हैं उनको अग्र पूरा करें और पर्याप्त साधन उपलब्ध करने इस योजना को अग्र पूरा कराएँ और विशेष धनराशि इसके लिए उपलब्ध कर।

SHRI P. G. MAVALANKAR (Ahmedabad) The new Finance Minister seemed to impress us by a promising start, but I am afraid hardly any precious results have been obtained so far and the present economic situation in the country is far from satisfactory. The tax reliefs that the Finance Minister has announced, although they are welcome, must be accepted as marginal reliefs. I do not understand the idea of successive Finance Ministers first taking indiscriminately over a wide variety of commodities and then coming at the time of the Finance Bill saying that they have given certain reliefs here and there. This kind of showering concessions here and there later on gives an impression, what a beneficial sort of Finance Minister is there who is so responsive to public pressures and to the points made by Members of Parliament and so all is well. But I tell you, Sir, this habit must go. They must not really tax indiscriminately in the beginning and then give the impression of giving relief. Moreover, even if Rs 33 crores are saved, I am quite sure that the anticipated revenue of Rs. 5,458 crores is going to be recovered, and, indeed, I will not be surprised if he recovers much more than that. On the one hand he says he has given a relief of Rs 33 crores but on the other hand he has really taxed a large number of people. I am, of course, referring to the one per cent omnibus excise duty. I am glad that books, exercise books and some other commodities like khand-sari and small power units have been given relief, but my point is that this is a very strange phenomenon where you start taxing indiscriminately and then give the impression as

[Shri P. G. Mavalankar]  
if you are amenable to democratic pressures.

Now, Sir, I would like to know whether it is not a fact that certain fears still exist or rather persist, about the future development of the economy, about the sluggishness in production. According to the Union Labour Ministry in 1974 as many as 16 million man-days were lost by the organised industry. It was an additional loss to the one in the previous year. If you compare 1973 with 1974, the loss in 1974 was 50 per cent more. Therefore, there is no production. Then, again he is not telling us how he is going to cover the ever-widening deficit caused by unemployment and poverty. In 1974 whereas [Tatas and Birlas on their own admission have been able to get large moneys from public financial institution and with that help have augmented their own resources and their own empires, on the other hand in the same year people living below the poverty level have increased from 60 to 66 per cent so that there is an ever-widening gap between the very rich and the very poor; and, if this is the kind of socialism that the Government of India is going to introduce then I am afraid their idea of socialism is far from satisfactory and far from acceptable.

I want to ask the Finance Minister what he is doing in regard to smuggling, what is happening to the smuggled goods and what is happening to the smugglers and whether he is dealing firmly with various economic offences. Is he planning to set up any special courts, because there have been reports that some special courts are to be set up with special procedures and special power? It is no use the Government merely calling these offences only "white collar crimes", but they are themselves partners in perpetuating and increasing these crimes, especially at the time of elections when they come so near as they are coming in my own State of Gujarat.

In regard to emergency, I want to know whether the Government of India are really keen on keeping the enormous powers. Is it emergency or expediency? The Finance Minister and the Prime Minister have been telling us that there is emergency because of economic conditions. If that is so, why don't you amend the Constitution? In the Constitution today there is no provision for an economic emergency. You have got the majority. Under the pretext of economic crisis you are taking enormous powers and abusing them by misusing them in regard to MISA, in regard to arrest of people etc. Therefore, I want to say that this emergency is making it a mockery of democratic, constitutional Government. In fact, this emergency is making constitutional dictatorship more and more possible in our country and therefore I oppose this idea of continuing the emergency.

Last week I mentioned some points about the Chairman of the State of India and the functioning of that bank. I want a tough probe into the working of the bank. On the D.A. issue, I understand that prolonged negotiations between the management and the officers took place. The management accepted certain demands of the officers. Now, the matter has been with the Minister since December, 1974. I want to know what is happening with regard to that.

Since elections are coming very soon in Gujarat I want to know what the Government of India are thinking in terms of the Narmada dispute. The Finance Minister himself has given us some welcome ideas in his Budget Speech. He gave priority to agriculture, energy, irrigation etc. What is happening to the Narmada dispute? Are you not going to solve it? We in Gujarat have been demanding that the Navgam dam must

be 850 feet high so that the water can go to Kutch and Rajasthan.

The Minister of Transport and Shipping have already gone into the question of new shipyards. One of the sites suggested is Hajira. There was a techno-economic group of the Government of India, and they selected four places out of 11, two on the West Coast and two on the East coast. The Gujarat Government gave a very scientific, comprehensive and objective report. They even offered many things like free land free water, cheap labour and the necessary infrastructure. The report given by the Gujarat Government was exceptionally brilliant and useful, but I am sorry that nothing is happening. The Minister of State for Shipping and Transport only two days ago in Baroda announced that the matter has been receiving his Minister's close and urgent attention, and it will be decided very soon because three foreign technical firms have also gone into the whole thing and have already submitted their report. If Hajira is the right site in terms and conditions to be fulfilled by that place near Surat, I do not know why that particular decision is kept pending.

श्री अग्निवा प्रसाद (वलिदा) - उपाध्यक्ष महोदय, मैं वित्त विधेयक का स्वागत करता हूँ। देश की आजादी के 27 वर्ष के बाद भी हम खाद्यान्न के मामले में आत्मनिर्भर नहीं हो पाये हैं। यह हमारी प्लानिंग की खराबी के कारण है। उत्तर प्रदेश के पूर्वी जिलों की बहुत उपेक्षा की गई है। एक बार पटेल आयोग की सिफारिशों के अनुसार उस क्षेत्र की कुछ सहायता की गई, उसमें भी बलिदा को छोड़ दिया गया था। उसके बाद उस क्षेत्र की ओर कोई ध्यान नहीं दिया गया।

एथ्रीकल्चर को इंडस्ट्री की साइड पर चलाने के बारे में अभी तक नहीं सोचा गया है। पिछले कुछ समय में हमारे यहां खलिहानों के जलने की घटनायें हुई हैं। खेतों के बीच में ही गल्ले के खलिहान होते हैं और वहाँ से ही बिजली के तार गुजरते हैं। ट्रांसफार्मर की खराबी की वजह से खलिहानों पर चिनचारी गिरने से उनको आग लग जाती है। एक-एक खलिहान के जल जाने से 15,20 लाख रुपये की क्षति हुई है। अभी तक खलिहानों को साइडिफिक डग से बनाने और उनके इन्श्योरेंस के बारे में नहीं सोचा गया है। इससे प्रकट होता है कि हमारी प्लानिंग में डिफेक्ट है।

जहाँ तक खेतों के लिये पानी की व्यवस्था का प्रश्न है, हमारे यहाँ गंगा और घाघरा नदियाँ मौजूद हैं। लेकिन वे नदियाँ हमको बरबाद करती हैं। उस पानी का इस्तेमाल मछली-पालन और सिंचाई के लिये लिये होना चाहिये था। लेकिन उधर ध्यान नहीं दिया गया है।

गंगा के किनारे गाय भैंस आदि पशु-शियों की नस्लों में सुधार की योजना और डेरी इंडस्ट्रीज स्थापित की जा सकती हैं। लेकिन इस तरफ भी कोई ध्यान नहीं दिया गया है। बाढ़ से जमीन के कटाव को रोकने के भी कोई उपाय नहीं किये गये हैं। इसका परिणाम यह है कि हमारा प्रदेश नदियों की बाढ़ों से हमेशा बरबाद होता है और करोड़ों रुपये का क्षति होती है। प्रदेश सरकार धन के अभाव के कारण बाढ़ नियंत्रण योजनाओं को पूरा नहीं कर सकती है। केन्द्रीय सरकार की ओर से कहा जाता है कि पल्लड़ कट्टाल एक स्टेट सबजेक्ट है। इसलिये यह आवश्यक है कि भारत सरकार पल्लड़ से जमीन को बचाने के लिये योजनायें बनाकर उनको कार्यान्वित करे, ताकि हम खाद्यान्न के मामले में आत्मनिर्भर हों और हमें विदेशों से अन्न न मगाना पड़े।

## [श्री चन्द्रिका प्रसाद]

हमारे उत्तर प्रदेश के पूर्वी जिलों में काफी शूगर फैक्टरीज हैं, लेकिन वहां शूगर फेन की रिफ़वरी और प्रदेशों में मुकाबिले में कम होती है। पन्त यूनिवर्सिटी के और अन्य रिसर्च स्कालरो द्वारा इस तरफ कोई ध्यान नहीं दिया गया है। हमारे प्रदेश की जलवायु खमीन और सब कुछ, अच्छे हैं। इसके बावजूद वहां गन्ने की रकबरी क्यों कम होती है, इसकी जांच नहीं की गई है।

को-ऑपरेटिव सेक्टर में जो शूगर मिले बन रही हैं, उनको शूगर फेन मिले, इसके लिये यह आवश्यक है कि किसानों को सहायता दी जाये, उनको समय पर बी. डिया जाये और 10 मील के रेडियस में हरेक किसान को 300 रुपये की मदद दी जाये, जो कि कुल 3 करोड़ रुपये की रकम होती है। अगर ऐसा न किया गया तो यह शूगर मिले बन्द हो जायेगी और हम फारेन एक्सचेंज नहीं प्राप्त कर सकेंगे।

गन्ना खण्डसारी बनाने के काम भी आता है, लेकिन अगर खण्डसारी पर एक्समाट्र ड्यूटी और कम्पाउन्ड लेबी लगाई जायेगी, तो किसानों को अपना गन्ना जलाना पडगा। जब शूगर मिले गन्ना नहीं लेनी है, तो उन गन्ने की खण्डसारी बनाई जाती है, जिससे किसानों को राहत मिलती है। अगर खण्डसारी की मिले बन्द की गई तो किसानों के लिए बड़ी आफत हो जायेगी।

जहां तक शिक्षा का सम्बन्ध है, मैं कहना चाहता हूँ कि वर्तमान शिक्षा पद्धति में कुछ परसेंट लोगो को ऐसी शिक्षा दी जाती है कि वे देश में शासन करें और बाकी लोग शासित रहें। आज शिक्षा में एकरूपता नहीं है। इसके लिये सरकार को विचार करना पडेगा।

उत्तर प्रदेश के पूर्वी जिलों और बिहार के पश्चिमी जिलों की भाषा भोजपुरी है।

उस क्षेत्र में सबसे अधिक क्रांतिकारी और शहीद हुये हैं। भोजपुरी भाषा का साहित्य देशभक्ति और क्रांतिकारी भावनाओं से भरा हुआ है। उस क्षेत्रीय भाषा के उत्थान के लिये सरकार ने कोई ध्यान नहीं दिया है। यह आवश्यक है कि उन भाषा के साहित्यकारों को हर प्रकार की सहायता और प्रोत्साहन दिया जाये।

सरकार की ओर से कहा गया है कि पिछड़े अंचल में इंडस्ट्रीज लगाने के बारे में छूट दी जाती है। लेकिन यह छूट नाममात्र की है, क्योंकि उसके बावजूद पिछड़े अंचलों में कोई इंडस्ट्रीज नहीं लगी है। हमने मालूम होता है कि छूट में कोई खराबी नहीं है।

जब तक यहाँ पब्लिक सेक्टर में उद्योग नहीं लगाये जायेंगे, तब तक उन क्षेत्रों का औद्योगीकरण नहीं हो सकेगा। हमारे क्षेत्र के लिये एक मिनी स्टील प्लांट सैक्शन किया गया था। वह एक नेशनल प्रोजेक्ट होना चाहिये और पब्लिक सेक्टर में स्थित किया जाना चाहिये। लेकिन वह प्लांट प्राइवेट सेक्टर के एक आदमी को दिया गया, जो बिजली के क्राइसेस आदि कारणों से उसको छोड़ गया।

परिवहन मंत्री, श्री राजबहादुर ने इसी सदन में घोषणा की थी कि फरक, बाध खुल जाने के बाद गंगा में कलकत्ता से लेकर इलाहाबाद तक इन्लैण्ड वाटर का संबन्ध चालू की जायेगी, लेकिन जो सर्विस पटना से गाजीपुर चल रही है, वह भी करीब करीब बन्द हो गई है। न उनके पास जहाज है, न इन्जिन की व्यवस्था है और न ही कोई उचित कार्यक्रम है।

जहां तक पोस्ट एण्ड टेलीग्राफ का सम्बन्ध है, जब हम टी० एम० श्री० भंडारे को सरकारी कर्मचारियों का एक बैंक

उनको याद कर देता है। एक हफ्ते के बाद जब हफ्ते लिखते हैं, तो तार का पैसा वापिस कर दिया जाता है और पैसा पहुंचा दिया जाता है। इसी प्रकार तार जी 15 दिनों के बाद पहुंचते हैं। अगर हम टेलीफोन से बलिबा के साथ बात करना चाहते हैं, तो बात नहीं हो सकती है।

इन शब्दों के साथ मैं इस बिल का स्वागत करता हूँ।

**SARDAR SWARAN SINGH SOKHI** (Jamshedpur): Sir, I congratulate the Minister of Finance for the Tax concessions announced by him on the 30th April, which are to the tune of Rs. 33 crores in the spheres of direct and indirect Taxation in the year 1975-76

The exemption of relief of one per cent *ad valorem* levy on certain items, should also have been extended to the small scale Industries because there is a general feeling and genuine demand of the small scale sector in the country, that if this levy is not withdrawn, instead of adding to Government revenue it may lead to more corruption, because such factories which are employing less than 50 persons and are run with power are exempted and similar factories employing 99 persons not using power are also exempted.

As you know Sir, it may so happen that the small scale industries may misuse these exemptions by adopting scrupulous methods in collusion with the corrupt officers and on the other hand the honest small scale industrialists may be harassed. Sir, this is a very pertinent point and the Hon'ble Finance Minister should seriously consider and withdraw the one per cent levy on small scale industries, which would not only help the small scale sector but would discourage corruption anticipated does

to this one per cent levy. The loss to the Government exchequer on this account may be recovered through some other methods.

Sir, as you know, Bihar which is a very backward State in the country where I come from, is not only rich in natural resources but has also abundant raw materials. But I am very sorry to say that the Centre has not been fair in allocating funds to our State of Bihar. All the important projects have been left unfinished and no scheme could be completed due to shortage of funds. So, I would request the Hon'ble Minister to be liberal in allocating funds to Bihar, in future, if the Government really wants that Bihar should not be left a backward State. Few big industries in the State cannot achieve the goal of socialism. There are many projects of which the project reports have been completed but are left untouched for want of funds and the public in general is suffering a good deal.

Sir, the Finance Ministry has done commendable job to stop smuggling but it is surprising that again the smuggled goods are seen in the big streets of Bombay, Calcutta and such other big cities of the country. The High Courts are also letting off the big smugglers. So, the Government should take some stringent action and steps immediately to keep big smugglers behind the bars till the smuggling in the country is completely rooted out.

Corruption in the Income Tax Offices is rampant throughout the country and no file moves till the Office Assistant is paid his illegal gratification and through them these Income Tax Officers receive huge sums of money as bribe, while assessing the incomes of contractors and other such big businessmen who are involved in such corruptions. I am really surprised that the lawyers and

[Sardar Swaran Singh Sokhi]

doctors who make huge profits and receive very high fees do not show their genuine accounts and income in their income tax annual returns and the Government do not take any action against them.

The Finance Minister is fully aware of it he should do something about it and catch these big sharks also.

There should also be a ceiling on gold and gold ornaments. Rich families in the country and Saraf Bazar Businessmen are holding gold in the shape of gold ornaments and gold biscuits and gold bricks. I want to know what is the hesitation that Government has in passing an Act in this regard. Similarly, a ceiling on property is also essential because huge amounts of black money are concealed by big businessmen in the garb of properties and the Government is unaware of the same.

In many States, about 90 to 95 per cent pensions are being given to bogus freedom fighters which should be stopped forthwith. The Government should appoint a screening committee at every State and district level to inquire into these bogus freedom fighters' cases and, on the other hand, give pensions to the bona fide freedom fighters even though the due dates for receiving such applications have passed.

Coming to the last point, as Mr. Mavalankar said, there is a dispute pending since 1971 between the All India State Bank of India supervising staff Federation and the management of the State Bank of India in regard to the review of the D.A. there is injustice caused to the officers of the State Bank of India because the D.A. on comparable salary base of Rs. 650 in most of the nationalised Banks is 171 per cent whereas in the State Bank of India, it is 80.7 per cent. In 1970, the rate of D.A. in the State Bank of India and in other Banks was almost on

par. During the period 1970-72, a huge gap of Rs. 550 has developed between the D.A. of the State Bank officers and the D.A. of other Bank officers. The same is the situation in comparison with clerical staff of the State Bank. This should be sympathetically considered.

SHRI S. M. BANERJEE (Kanpur):  
Mr. Deputy-Speaker, Sir, first of all, I would request the hon. Finance Minister to announce something about the Dearness Allowance, five instalments of which are legitimately due to the Central Government employees. There may be so many difficulties. I know, he will have to consult the Cabinet and last but not the least the all-powerful Deputy Chairman of the Planning Commission who has got new ideas. There is a growing discontent amongst the Central Government employees throughout the country. We are prepared to have a talk with the Finance Minister. We had a talk with the Finance Secretary. We are prepared to meet the Finance Minister. Let him discuss the matter with the representatives of the Central Government employees.

My second point is that in today's newspapers, I have read the new item entitled, "Birla Probe Scuttled." It says that the probe which was started in 1971 by a special unit under the Ministry of Finance was going to submit its report when Shri V V Badami, Director of the Unit in-charge of the probe is being transferred to Madras and another officer who, it is said, is amenable to Birla house is being posted in his place. This is most unfortunate. When it has been found that there is an income-tax evasion to the tune of Rs. 34 crores, I believe, this officer is being transferred. I would like to know how far it is true.

My third point is that Shri Tanaya, the Chairman of the Central Bank of India who is one of the very efficient officers—I have no account in the Central Bank; everyone says that he

is one of the finest Chairmen that we have—has not been granted extension....

MR. DEPUTY-SPEAKER: Don't bring in individual cases.

SHRI S. M. BANERJEE: It has come in the newspapers. . .

MR. DEPUTY-SPEAKER: This is not a healthy practice.

SHRI S M BANERJEE: He has not been granted extension I am told, the Chairman has not been granted an extension because he did not oblige a particular business house who wanted Rs. 1 crore. Naturally, he threatened him that he will not be granted an extension. This matter requires a thorough investigation and a reply from the Finance Minister. If he is unable to reply to that let him say something about the Dearness Allowance to the Central Government employees.

Lastly, I would beg of him to remove excise duty on bidi. He has exempted some items. Let him do it in the case of bidi also.

THE MINISTER OF FINANCE (SHRI C SUBRAMANIAM): I am thankful to the Hon'ble Members who have participated in this debate and have again projected the various relevant points, particularly with regard to the economic situation in our country. Even though the Finance Bill deals mainly with taxation measures, taxation measures are not just for the purpose of collecting money for various purposes. Taxation measures have got to be effective instruments of our economic policy and, therefore, it is but appropriate that we discuss the economic situation, particularly when we discuss the Finance Bill.

Even now, in spite of the fact that the price trend has been on the decrease from September onwards, still, we should be cautious and we should be cautioned that the situation is still not completely under control, not only because of the internal situation but,

to a certain extent, due to the uncertainties in the international situation also. Therefore, the various measures which we have taken for the purpose of containing the money demand, I am afraid, will have to be continued at least for some time more.

But I want to give this assurance to the House that we will continuously keep reviewing the situation so that our monetary policies do not result in curtailment of production—particularly, production of essential commodities. This will be our continuing endeavour. It is in this connection that we are all very much concerned with regard to the release of some of the top smugglers by the decision of the Delhi High Court. The matter has been taken to the Supreme Court and interim orders have also been passed. Even though we are not in a position to re-arrest them, conditions have been imposed on them that every one of them will have to be reporting to the Police Station every day. Therefore, it is possible, to a certain extent, to keep surveillance over these people. But, still, it may be possible for them, in spite of our surveillance, to again get into contact with their operators and try again to start this campaign. It is from that point of view that we have gone on appeal in all the cases and we have placed the circumstances in which the High Court had given its decision and we are hoping that it would be possible for us to place all the matters before the Supreme Court and get a positive decision with regard to these matters.

It is most surprising. As a matter of fact, this has been placed before the Supreme Court in respect of two cases—one came up before the Madras High Court and the other before the Maharashtra High Court. Of course it was under MISA, and I am sure you would agree that the new Act which we have passed with regard to control over the foreign exchange regulations is more stringent than MISA.

AN HON. MEMBER: Not for the period of detention.

SHRI C. SUBRAMANIAM: Not for the period, but grounds etc.

Whereas the Madras and Maharashtra High Court asserted in these two cases that there were valid grounds for detention, the same grounds were found by the Delhi High Court to be inadequate, and they had therefore to be released. This is a matter of serious concern and that is why we have taken this to the Supreme Court. There were some suggestions and we gave serious consideration to this aspect also—why should we not ignore this order and issue separate orders for the purpose of re-arresting them, or even have separate legislation immediately so that we may re-arrest them. After all, we have taken all that into account and we have passed a particular measure; I don't know how we can further improve upon it. And it should not also be said that, in view of the High Court decision, we have passed an Act which is not *bonafide*; *malafide* should not be imputed to any decision taken by Parliament. We have to carefully consider that point also. If we pass another order, then that means that the original order is no longer in force and, therefore, the entire appeal before the Supreme Court will become ineffective and the appeals would have to be withdrawn or would be dismissed. These are the dilemmas. But, under the circumstances, we have taken the best measures possible of taking it to the Supreme Court and getting at least this much decision that they will have to report to the Police Station and it should be possible for us also to have surveillance over them. I am afraid, under the circumstances, no better decision could have been taken in this connection. But I am sure that even the judges, as citizens, should be greatly concerned with regard to the effect on the economy, particularly because of the smuggling activities.

It is not as if these persons are very honest citizens going about with their legal avocations. They are all well-known offenders, well-known smugglers. The only difficulty is, once they become big enough, they are able to have a screen in front of them, so that they do not have direct links with the smuggling operations. This is the only difficulty. Therefore, the bigger the man, the gap between the actual operation and himself becomes larger and larger because he is able to put up all sorts of fence in front of him, so that he is not directly linked with the smuggling operation. Taking all these into account, it will be our endeavour—and I want to give this assurance to the House and to the people—that, relentlessly and ruthlessly, we shall carry forward these anti-smuggling operations, not only in respect of arresting these people and putting them under detention but even with regard to the other preventive measures of using all the modern equipment we have for the purpose of seeking that smuggling does not take place—I am not prepared to say that it will not take place to any extent at all, but at least we shall see that we are able to control it to the largest extent possible. This will be our endeavour.

As long as we have these smuggling activities, this is a source of generation of black money not only within the country but also in foreign exchange, in other countries also. As a matter of fact, I was only recently in Hong Kong, Bangkok and Manila where we have a large number of Indians living there and carrying on various avocations. During the last three or four months, the legal remittances have considerably increased, and the value of the rupee in the illegal market also has considerably improved. I really do not know what would be the effect of the High Court decision. But still it has been reflected not only within India but it has been reflected in the international market also—the exchange market

also. That shows the effectiveness of the action we have taken and that we were in the right direction. Therefore, we have to pursue these measures. This is one aspect.

The second aspect is that this is not the only source of generation of black money. There are other sources here within India, tax evasion, black-marketing, hoarding, etc., and these also will have to be properly dealt with. Otherwise, whatever action we may take with regard to our monetary policies and fiscal measures, these would completely undo all the effects which we might be able to bring about by the action on the other fronts. Therefore, it would be our continuous endeavour to see that tax-evaders, hoarders and black-marketeers are also brought to book and they are also prevented from operating in such a way that this parallel economy goes on growing.

Very many suggestions have been made that this can be dealt with only by demonetisation. It might be a legitimate point of view, but the practical aspects also will have to be taken into account, and as far as Government is concerned, we have examined this and for the present it looks as if this is an impracticable proposition. I hope the House would be satisfied with this statement from me that, at present, it looks to be a little bit impracticable.

Then, the other question arises. It is not merely by monetary policies and fiscal policies that we would be able to bring new health to the economy. This has been recognised in my Budget speech and I have already said that, even though as an interim measure we have to resort to these measures, ultimately, a healthy economy can be brought about only by increasing production, particularly production of the mass consumption goods which are required as wage goods to cater to at least the basic minimum needs of the people as a whole. It is in that context that we have also identified the priorities.

These priorities have been laid before the House in my budget speech and we had a very fruitful discussion when we had the general debate on the budget and I was also greatly benefited by the very many constructive points made by the hon. Members during the debate. I want to give this assurance to the House that in formulating our future policies, I am taking into account many of the useful suggestions that have been made in this House during that debate and further points that have been made during this debate.

As I pointed out in my budget speech, agriculture holds the key to our entire economy. In spite of the fact that we have got to industrialise and industrialisation has got to take place, but even for the purpose of hastening the process of industrialization, unless we have a strong and dynamic agricultural economy, the process of industrialization cannot be put through. And that is why, we have given the highest priority to agriculture. As I have already stated, agriculture just does not mean dealing with land and water alone, it has got to be backed for modernising agriculture by various industries also and we have given priorities to that also.

The other area in which we have given the highest priority is energy. It looks as if today the economy is just in the doldrums mainly because of scarcity of power, scarcity of fuel. Fortunately, coal production has picked up and the last year has ended with a level of production of 88 million tonnes, a record, and 10 million tonnes more over the previous years. I am sure, particularly those who were very critical about nationalization of the coal mines that it would lead to decrease in production, would at least now revise their views with regard to nationalization of coal mines. As a matter of fact, without nationalization of coal mines and rationalising the mining process at various places, this sort of increase could not have taken place with all

(Shri C. Subramaniam)

the efforts and efficiency which some people claim for private sector. They might have done one, two or three million tonnes more, not at this level, 10 million tonnes. We have a programme for another ten million tonne increase during the current year.

Apart from that, the generation of electricity has been giving us great concern. Today, in my own State, Tamil Nadu, there is almost hundred per cent cut. That means, there is no electricity at all. This is the state of affairs of a State which was in the forefront at one time with regard to supply of electricity and generation of electricity. Therefore, it is unfortunate that starting from hundred per cent cut, there are various grades of cuts, sixty per cent, fifty per cent, forty per cent cuts etc. Unless we set right the imbalance which has got into the generation, transmission and supply of electricity, whether it be in the agricultural sector or the industrial sector, we cannot have increase in production during the coming years. That is why, we have given importance to it first of all, to have proper and greater generation within the existing capacity and to add also to the new capacity. We had a full discussion about the energy sector here and I am sure, the Minister, in charge of energy, with his usual dynamism which he is imparting into his Ministry would have put forward to the House the emerging picture with regard to energy.

I think, a point was made by Shri Venkatesubbaiah, that we should have super thermal power stations on pitheads if we have to solve the problem of energy, particularly the imbalances between the various regions. I thought, I had given sufficient indication in my budget speech that this

is going to be one of our main policies with regard to the generation of electricity, particularly by the Centre and naturally this requires much greater resources than we have provided for in the budget. Therefore, naturally the question will be put, if you have not allocated resources for these so-called super thermal power stations, how are you going to have these thermal power stations? We have had, even though some of my friends may not like it, put this scheme before the World Bank and fortunately, there has been a good and favourable response with regard to our schemes and I am glad to say that they are already seized of this matter. As a matter of fact, I do not think any other suggestion from the Government of India has been taken up by the World Bank with so much of speed and urgency. Already a team has visited here and we are hoping that at least one super thermal power station would be started during this year and I have given it as a programme for next year and we should start two more and before the end of the Fifth Plan we should have started at least five super thermal power stations in addition to the hydro-electric power stations of a bigger size like Kalinadi, etc. This is how we are looking at it, apart from the various State Electricity Boards, undertaking the usual development of energy in each State for which also we are giving the highest priority and allocation of financial resources and material resources also are being made on that basis. It is on the basis of tackling the agricultural sector and getting greater production out of it and as a basis both for agricultural production and industrial development developing energy on a rational basis so that at least by the end of the Fifth Plan or during the Sixth Plan we reach a stage where we have enough of energy not only for what we already have by way of industrial establishments and for the purposes of agriculture, but it would take care of the future needs of the country.

also with regard to increasing the industrial production. This should be our endeavour and I hope and trust the Planning Commission and the various Ministries involved in it would take care of it. As far as the finances are concerned, I have given the assurance that finance would not stand in the way of taking up any of the project anywhere. This is how we look at the economic picture. I also want to make one point with regard to the international situation.

As hon. Members are aware, it is a very uncertain and unstable situation which prevails there today, particularly, after the collapse of the dollar. What is the sort of new monetary, new international monetary system which is going to come into existence? Still, the picture is not clear. When we are going to reorganize the whole international monetary system, we have to take into account the requirements of the entire globe, not only of the developed countries but more so of the developing countries. But, unfortunately, the attempt today is for the developed countries to go in such a way that any new monetary system would be to their benefit and when it is to their benefit, it is at the cost of the developing nations. This is the real situation. I find Recently, after taking over this portfolio, I had the occasion to attend two international meetings and in all the international meetings, if you look at and probe into the various suggestions which have been put forward by the developed nations, it is not in any way for the benefit of the developing countries, but, for the purpose and benefit of either the groups of nations and in some cases, even individual nations. This is how it is coming about and whether it be the exchange system, whether it be the valuation of gold or the role of gold or the SDRs in the monetary system, this is the attempt that is being made. But, unfortunately, today the developing countries are also aware of their needs. Developing countries are also

aware of what the developed nations are aiming at and, therefore, with that awareness and with the large number of developing nations, who are involved in it, we are trying to evolve a consensus with regard to the approach of the developing nations and with that consensus, we hope and trust that it should be possible for us to influence the future course of the evolution of a new monetary system, a new exchange system which would not only take care of the monetary system in each country but also in that process, enable the transfer of resources which was contemplated as part of the Development Decade, from the developed countries to the developing countries

Particularly in the context of the new difficulties, the developed countries are shirking away from the commitment which they have made—that during the development decade they would transfer at least 1 per cent of the GNP. We are nowhere near that and because of these new difficulties they are trying to get away from the commitments. We have got to be careful and perhaps new alignments will have to come about and new approaches will have to be made in the international field of economic development. Let us hope and trust that in the developing nations with this new awareness which is coming about in the various parts of the world, as a matter of fact this new emerging situation which has come about particularly in the South East Asian countries not only on the political front, on the economic and social front also, new forces would be emerging out. What is important is we should keep a track of this new emerging situation and new emerging forces and we should not in any way ignore these things. On the other hand we should take advantage of these things and not only participate but actively encourage these new forces—emerging forces—and have the capacity to take a lead on the economic front also with regard to the generation of new resources and build-

(Shri C. Subramaniam)

ing up of a new society in this region.

This is going to be quite a challenging task. But this challenging task will have to be faced and let us hope with the co-operation of this House and the co-operation of the people, India will play its part not only with regard to its own development but also for development of other developing nations in the World.

This is what I would like to place before this House with regard to the economic situation on the various suggestions which the hon. members have made. Not that I have dealt with every point, nor do I think it is necessary to deal with every point. But—the general course of events I have indicated what attitude we have got to take, I have indicated here.

Now I would like to deal with some specific points, before I go to the provisions of the Bill. Not only during this Bill but during the Appropriation Bill I made commitments that I will reply to those points when I reply to the Finance Bill debate. One point I have already answered with regard to the smugglers case about which Mr. Madhu Limaye was greatly concerned. I do not think I should deal with this case again.

**SHRI INDRAJIT GUPTA** (All-pore): The point is that you are feeling concerned. That is all.

**SHRI C. SUBRAMANIAM**: I think not only concerned, I feel a little bit perturbed also with regard to the developing situation and, therefore, I could give this assurance to the hon. member that whereas it is just a matter of concern, we will try to take action in a positive way so that we are able to deal with the situation.

Another point was raised by Mr. Limaye, which I would answer now. It is with regard to the matter concerning a member of this hon. House that he had accumulated large tracts

of land, benami and there is evasion of wealth tax, income tax, etc. This matter is under the investigation of the department concerned and they have already taken some action. I want to assure the House again, whether it be a Member of this House or whether it be even a Minister, once a case is made out with regard to evasion, etc., action will be taken without fear or favour and in this case also such an action is being taken. Already to the tune of Rs. 1 crore or more, the resources have been identified which have not come under the tax net and further probe is being made in this regard.

**SHRI S. M. BANERJEE**: Let everyone start suspecting us.

**SHRI C. SUBRAMANIAM**: You want to have the name of the Member? Well, I thought it is well-known: the name of the Member is Mr. M. Raju. It is not a secret investigation is being done openly.

Then, a question was raised about the Grindlays Bank. There were two matters which were brought in. One was with regard to publication of a map showing Kashmir as disputed territory and this happened in 1957. The matter was taken up with the Grindlays Bank and they have expressed regret in this respect and they have not published any map fortunately. So far as that is concerned, this was something which happened nearly 20 years ago and they have expressed regret. So, we need not be repeating that every now and then. The other point was with regard to discussion with the employees. This is a matter in regard to which I would say, the Labour Ministry is seized of the matter and they are taking all action necessary for the purpose of bringing out a settlement and I want to give this assurance that the law will take its own course with regard to the dispute between the employees and the bank.

Then, a matter was raised with regard to the State Bank and as you pointed out, Mr. Deputy-Speaker, it was with regard to appointment of an individual but then the matter was raised as a certain matter of principle and I looked into it. After all, the State Bank is governed by a statute and there are the rules and regulations to govern the functioning of the bank. Therefore, I looked into it, to see whether there has been a violation of any statute or any regulation and I found this was in accordance with the rules. All the rules and regulations have been followed. So, this appointment was made by the executive committee. I thought this should go before the full Board so that they could take an overall view of the matter and come to a decision. I have been informed that the full board has endorsed the appointment of this particular individual as Deputy General Manager or some such post and therefore I do not find any irregularity. One may agree or disagree with the judgment of the Executive Committee or the full Board; but that is a different matter.

**SHRI P. G. MAVALANKAR:** Was not the Reserve Bank director against it? Is it or is it not correct that the Director on behalf of the Reserve Bank did not agree to his appointment?

**SHRI C. SUBRAMANIAM:** I do not know whether one particular individual Board Member expressed any particular view or not. I am concerned with the decision of the Board as such. I don't think it would be appropriate to ask what each individual member's view was and what view he took in a particular meeting. That would be going rather too far and simply because one Member has expressed a different point of view simply because he comes from Reserve Bank, do you mean to say everybody else's view should be overruled because the Director of Reserve Bank said so? It would become absurd.

[ Then the other question was raised about dearness allowance. This is not a simple matter as the hon. Member seems to think. It is not as if Mr. Banerjee alone is concerned with the welfare of the Government employees. This is unfortunately the impression which he wants to create day in and day out. We, representing the Government are much more interested in the welfare, discipline and the working of the employees. In all these matters one should not try to secure a political advantage out of a particularly difficult situation. What is important is this, and this is what I have been saying from the very beginning.

15 hrs.

[ We are passing through a very difficult economic situation; there are strains on the economy. (Interruptions). If the people so decide, you can take over from us. Unfortunately, the people are not going to give you that chance. That is the real difficulty.]

The point for consideration is this. We are going through a very difficult situation and one of the factors which has to be taken into account is the inflationary situation in the country. Fortunately, we have contained it and the prices are, if not dramatically, slowly and progressively coming down. Do you want to disturb this trend? After all we gave three instalments to the employees when the index reached a particular point. After that, it has not gone up. It is still coming down.

Therefore, as a matter of fact, the question is: would you like to have more D.A. and greater inflation so that even what you get in terms of rupee value will be much less or would you want a more stabilised economy where the prices not only get stabilised and also go down so that what you are able to get for a rupee goes on increasing? What would you

[Shri C. Subramaniam]

like to have? This is the problem with which we are faced and, it is not, as if, I am coming to a particular conclusion with regard to the demand but this is one of the aspects which they will have to take into account in raising their demand and in pressing their demand also beyond a certain limit. This is what I would like to place before the House

**SHRI S. M. BANERJEE:** This is on the basis of the recommendations of the Pay Commission

**SHRI C. SUBRAMANIAM:** Unfortunately we are all concerned with those who are already fully employed least realising there are millions and millions of people the largest number of them, who do not have even one-tenth of what those people are getting. But, still, all of us are becoming advocates for all those who are fully employed today least realising that there are millions of the people outside this system altogether, unfortunately we all of us form part of the system. So, do you want to go on inflating this system to the disadvantage of the large masses, of the illiterate masses, who are in the rural areas and even in the urban areas who are unemployed?

This is the real trouble. While I do agree that we have to take care of the welfare of these people, I wish the other aspect also is taken into account that there is greater discipline amongst the employees that they produce more work than go on doing less work. Unfortunately, can anyone of us with any conscience say that discipline is being maintained and the work is being turned out according to what is expected? But, still, if you go on emphasising only on the rights of our employees without emphasising on their own duties not only to themselves but to the large masses of the people from whom I have to collect all these taxes in spite of all the protests from all the hon. Members and, if I have to go by way

of giving D.A. without taking into account the development of the economy as a whole, I do not know how I can justify myself either before the House or before the country as a whole. This is what you should take into consideration. [And, in this context, we have to take into account the points mentioned by Prof. Dandavate with regard to the State Government employees also. It is not as if they belong to a completely separate category and, therefore, we could ignore them completely.]

As a matter of fact, in the same house or the neighbouring house, a brother may be in the Central Government or another brother may be in the State Government. Therefore it is not just a question that we have got the Nasik Printing Press or we have got the powers to tax more and more and collect the tax and, therefore, whatever the D.A. may be according to them, they are entitled to may be paid. Whatever it might be, the result arising out of it—the disparity that might arise between the Central Government employees and the State Government employees—I do not think we can ignore this aspect. Not only that we have to take into account not only the Central Government employees and the State Government employees but we have also to take into account the employees in the industrial sectors—both the private as well as the public sectors—eighteen million people who are employed today representing the various institutions in the country to-day, government institutions and the private institutions who are safeguarded by these various formulae or at least within this there must be some sort of a uniformity with regard to their wages and D.A. etc. This is what we are trying to arrive at. Simply because a person is in the Reserve Bank or in the LIC or any of the commercial banks it does not mean that their wage structure should be a particular thing and dearness allowance be paid whatever might be the effect of that payment on the economy as a whole and on the func-

tioning of the banks themselves. All these matters will have to be taken into account. As I have already stated it is not payment of dearness allowance or withholding of the dearness allowance which is going ultimately to matter. It is a question of increasing our production. Are we contributing to create an atmosphere in which there will be greater productivity and greater production or are we contributing to an atmosphere of greater and greater agitation for the enforcement of rights and not obligations?

**PROF MADHU DANDAVATE:** Sir, with your permission, I just want to know. Do you feel the Maharashtra Government resources are adequate enough to meet the demands and that is why you do not want to give Central assistance or you feel you are not in a position to give because in some States party has been established?

**SHRI C SUBRAMANIAM:** Fortunately or unfortunately, Maharashtra is the richest State and it is the richest State which has come up for assistance for the first time whereas other State Governments have not come up for this demand. Those who have got more should get more, this is unfortunately the philosophy under which we are functioning and to which the socialist friends want to subscribe.

**PROF. MADHU DANDAVATE:** I fully agree with you that the Maharashtra Government can do without your assistance.

**SHRI C SUBRAMANIAM:** It is not a question of Maharashtra Government. There are very many other State Governments where they are not able to do as much as the Maharashtra State Government is doing. So, it is a question of looking into the whole picture of our wage structure and also as to how we are going to meet the obligations. This is a matter which will have to be looked into. Therefore, why take

Maharashtra in isolation. It does not mean because he is a Member from that State he should ignore the total picture.

**PROF MADHU DANDAVATE:** Please don't mis-interpret. I am not here as a Maharashtrian. I am more as an Indian. I agree with you that Maharashtra Government can afford to pay and, as such, no favour be shown to Maharashtra.

**SHRI C SUBRAMANIAM:** This matter was gone into by the Finance Commission and the Finance Commission has transferred adequate resources on all accounts to the State Governments to meet their obligations. Because of the unforeseen inflationary situation which has set in not only the State Governments but also the Central Government is finding itself in great difficulty and, therefore, instead of taking an isolated or a sectarian attitude we have to look at the picture as a whole and we have to take a decision on this. This is what I would like to mention in regard to this.

I would like to deal with one other matter . . .

**SHRI S M. BANERJEE:** Sir, what is his final reply?

**SHRI C SUBRAMANIAM:** I am prepared to talk with the representatives of the employees and I am prepared to put the whole case before them.

The process has just started. We have had just one meeting. It is not going to end in one meeting. I am sure, we would have a few more meetings and exchange of views and I am sure we will be able to arrive at some satisfactory solution provided everyone is prepared to realise the overall situation which prevails in the country today.

I was referring to the point raised by Shri Janeshwar Misra. He produced what he called a photostat copy.

PROF. MADHU DANDAVATE:  
That is the original.

SHRI C. SUBRAMANIAM: It is not the original. Photostat copy of an alleged original. I am using it purposely. This letter is dated 7th November, 1967 and I will read it out because it is better the entire House knows about it. This is supposed to be a letter to one Shri S. S. Kothari, President, Hindalco, Ranukoot. The letter is written to him.

"Dear Sir,

We met the Prime Minister and her Private Secretary. We have paid a sum of Rs. 5 lakhs to the PS. He has promised us that he will use all his influence to see that no trade union activity is allowed in Hindalco."

This is the sort of commitment which the Prime Minister is alleged to have made and for which, it was alleged that Rs. 5 lakhs has been passed through the PS. This is not the first time that this matter has been raised. His esteemed counterpart in the Rajya Sabha, Shri Raj Narain has taken up this matter. This matter was placed before the Prime Minister and after finding that this matter has again been raised here, she has written the following letter to the Speaker.

"Dear Dr. Dhillon,

I find from the proceedings of the Lok Sabha that on the Second May, while speaking on the Finance Bill, Shri Janeshwar Misra alleged that Shri S. S. Kothari, President, Hindalco, Renukoot had paid Rs. 5 lakhs to my Private Secretary to crash trade union activity in that company. He read out a letter allegedly written on behalf of this Company to Shri Kothari. This is an entirely baseless allegation. Nobody on behalf of Hindalco ever gave any amount to my Private Secretary or any other officer in my Secretariat. Sometime ago, a pho-

tostat copy of the letter which presumably Shri Misra read in the House, was brought to our notice by Shri Raj Narain, M.P. I ordered an investigation into the matter which showed that the said photostat copy was a forgery and that no officer of the Hindalco had ever written..

श्री जनेश्वर मिश्र (हलाहवाव): मैं चाहता हूँ कि इस मामले को विचलन कमेटी के पास भेजा जाए और वस्तुतः को एस्टेब्लिश करवाया जाए, उनको जांच करवाइ जाए ।

SHRI C. SUBRAMANIAM: Kindly sit down. You have got the prerogative privilege will be raised against you for bringing in a photostat copy.

श्री जनेश्वर मिश्र : इसका कमेटी के पास भेजा जाए और जांच करवा लें ।

SHRI C. SUBRAMANIAM: Kindly wait till you get the full letter and then you can say whatever you like. I know what sorts of things you would say.

"I ordered an investigation into the matter which showed that the said photostat copy was a forgery and that no officer of the Hindalco had ever written such a letter. The results of investigation were communicated to Shri Raj Narain by my Secretariat. When he insisted that the letter was genuine and wanted a further probe into the matter, it was suggested to him that for any further investigation the original letter would be necessary which might be produced. My Secretariat did not get any reply from Shri Raj Narain. I am writing this letter to put on record the correct facts regarding Shri Mishra's allegation."

(Interruptions). These are the sorts of allegations.

(Interruptions). After all, today, photography has so much developed

that you can inter-pose anything with anything else. That is why, when a photostat copy is produced before the Courts, they insist on the original. Without the original, we cannot come to any conclusion at all (Interruptions) You look at it. Do you think that any officer in his senses would put it down in writing that he has seen the Prime Minister and the Private Secretary and he had paid Rs 5 lakhs? On the face of it, it is ridiculous. Only brains like him would come forward to put these ideas and try to think that the people would be taken in by it (Interruptions)

**SHRI C SUBRAMANIAM** With great respect to the hon member, I want to submit that this should be treated with contempt and should not be taken notice of

**PROF MADHU DANDAVATE** The Tulmohan Ram case was also treated with contempt initially. Then it was changed. Let it be investigated.

श्री जनेश्वर लिख : जिन लोगों ने दस्त-खत किए हैं उनके दस्तखतों की जांच करा ली जाए। यह मैं खुद चाहता हूँ। वृस-खोरी और बईमानी को आप इस तरह छिपा नहीं सकते हैं। बिना कर आप हकीकत पर पर्दा डाल सकते हैं। तुलमोहन राम ने जांच की मांग नहीं की थी, मैं कर रहा हूँ। संसदीय कमेटी बैठायें और पता लगायें कि रुपया दिया गया या नहीं दिया गया। जो मुझे बोधी बता रहे हैं, उनको मैं जांच के लिए कह रहा हूँ।

**SHRI C M STEPHEN** (Muvattu puzha) I say produce the original, not the fabricated stuff

**SHRI C SUBRAMANIAM** With regard to the various provisions in the Finance Bill, Shri Mavalankar made the point that I had indiscriminately taxed first and shown some concessions later. This is rather unfortunate. If I do not show any concession, you accuse me of not being

responsive at all. When I respond, you say 'Your original taxation was wrong'. I think he should have a better sense of appreciation with regard particularly to taxation measures. I want to tell him that even though I have just taken over the Finance portfolio I have been a Minister for ten years in my own State and I can claim credit with regard to functioning in this capacity with regard to various taxation measures etc. Therefore, I do not think he seriously meant it, particularly considering his intelligence

**PROF MADHU DANDAVATE** So long as humour is not unparliamentary, this is permissible

**SHRI C SUBRAMANIAM** But the difficulty particularly with regard to taxation measures is that if you give concessions, you can always feel there should be more concessions. I have to draw the line somewhere. Since the right of decision is given to me where to draw the line taking into account the various representations made to me inside the House and outside, I have tried my best to respond to the various genuine representations made. It is in that light that I would like the House to take it. If I had not put any taxation at all, I am sure there would be much greater thumping and clapping. Unfortunately, in our situation we have to take care of the increasing development that has to take place within the economy and not to indulge in deficit financing for the purpose of this development. These are the constraints within which I have to function

In this connection, one suggestion was made why not raise the income-tax base from Rs 6,000 to Rs 7,500? Some people said Rs 10,000, some said Rs 12,000 and some Rs 15,000. It was only recently, last year, that we raised it from Rs 5,000 to Rs 6,000 and we brought down the percentage

[Shri C. Subramaniam]

from the highest level of taxation. As I said in my budget speech, I would not like to interfere with it immediately. Let us see how this year works out with regard to the income tax levy and collections and on that basis if it becomes necessary that we should revise the base or we should revise the percentage of taxation it could be looked into.

**SHRI S M BANERJEE** With the Pay Commission's recommendations, it should be Rs 8,000.

**SHRI C SUBRAMANIAM** I shall keep that in mind.

Then with regard to bids, a good deal of representation has been made. Even though I do not smoke and I do have some prejudice against smoking that has not affected my proposals with regard to taxation of bids. It was not an *ad hoc* decision. I am sure hon Members are aware that we appointed a high level committee with the Planning Commission member, Shri Shivaraman, as Chairman and quite a few other taxation experts to go into the entire system of tobacco taxation.

They have submitted a report. They have gone into the development of the tax during the last 20-25 years, where our emphasis was to tax at the farm level; whatever might be the difficulty with regard to the farmer, do not worry about it and go on having tax at the farmer's level, because tobacco itself could be taxed it does not matter what is produced later on. They took into account the fact that it is spread throughout the country. To have an effective system of taxation without loopholes etc on the tobacco leaf itself at the farmer's level, they were confronted with extra-ordinary difficulties. They have made an assessment that today with all the machinery we have which includes some corrupt elements, about

Rs. 20-30 crores are lost by way of taxes at that level. Therefore they have made a recommendation: instead of taxing raw material, in a phased way, tax the commodities, it is easier to identify commodities and take into account the users of those commodities. If it is a poor man who uses it, tax it at a lower level, if it is at middle-class level, a little higher and if it is the elite consumption, go to the utmost limit. It is the beginning of that process that we have lowered the rate on tobacco and increased the rate on product, particularly biri, cigarettes, etc. I know that biri is also produced in decentralised ways and it is likely to create difficulties as in the case of farmers, if not to the same extent, to some extent at least. I would go into the matter and try to simplify procedures so that the biri industry does not get into difficulties. Already the exercise is on and when it is completed, I may also take the hon Members into confidence and show how the matter has been simplified so that there may not be undue difficulties with regard to the levy of tax. I am prepared to have a small committee also to go into it and if they could make any further suggestions I shall try to improve those things. (Interruptions) I should respectfully submit that this should be left as it is. Let us see how it works and let us review it towards the end of this year. If any modifications are necessary, if annulment is necessary, we can consider it. I do not have a closed mind with regard to this. We shall review it in the later part of the year and let us take some decisions during that time.

Various other things have generally been welcomed and I do not think that I need to make any particular point with regard to other matters. Certainly I shall deal with some of them when they are taken up during the clause-by-clause consideration stage; if any points are made at that time, I shall try to meet them.

I have made an honest attempt not only to respond to the situation but also to see that the tax measures do not become harassment measures and it will be my continuous endeavour during my Finance Ministership to see that while the tax has got to be levied it is collected in a humane way; it is done in such a way that it does not cause harassment to the people and does not impede production. This would be my endeavour.

Apart from the Finance Bill, the matter with regard to jute carpet backing was raised this morning, namely, the removal of the export duty. Hon. Members are aware that this is a commodity which is completely exported and used mostly in the USA. There is competition with regard to this from Bangla Desh and other countries which are producing this; we are under-cut. Therefore, in that context there is absolutely no demand for our carpet backing material and they were getting accumulated. As a matter of fact banks had been asked to give them a little more resources. This could not go on indefinitely. That is why after full investigation the Commerce Ministry came to the conclusion that this export duty should be removed and they made a recommendation and we fully examined it in all details and the Finance Ministry also came to the same conclusion. That is why this export duty had been removed. Let us hope that before long the jute industry will regain its strength and the labourers, etc. who had been laid off will be taken back and the industry will begin functioning in the proper manner.

And one thing which I would like to mention before I sit down is with regard to the matter about which representation was made and perhaps it may not be evident from the Finance Bill itself that cotton ginning should not be taxed—that is one

per cent taxation. We referred it to the Law Ministry and it came to the conclusion that this could not be considered to be a processing at all. It is only removing the seeds from the lint. Therefore, it cannot be considered to be a manufacturing process and we cannot levy a tax on that. That is why it does not find a place at all. Only when it is leviable, we can exempt it.

One other point I would like to make with regard to the printing industry. There I had earlier included all the other job work except small news papers, magazines and books. I would like to encourage big newspapers, magazines, etc. I would like to exempt the whole printing industry from this one per cent levy because except for the big newspapers and magazine I would like to encourage the printing industry as a whole, taking into account the useful function it discharges not only with reference to the private sector but with regard to the public sector also. We want into it as to how much have to pay for our cheque books, for our nationalised banks. I thought it was a big amount and so I thought I would remove that also. These are the things which I would like to place before the House and therefore I hope and trust that with the modifications which I have put before this House, this House would give whole-hearted approval to this Finance Bill and in the working of the Finance Bill. I want again to give this assurance that I shall try to remove the various irksome measures which are there and various difficulties which are confronted by the tax-payers will be lessened as much as possible. Thank you very much.

MR. DEPUTY-SPEAKER: The question is:

"That the Bill to give effect to the financial proposals of the Com-

[Mr. Deputy-Speaker]

tral Government for the financial year 1975-76, be taken into consideration."

*The motion was adopted.*

MR. DEPUTY-SPEAKER: We shall now take up clause-by-clause consideration.

There are no amendments to Clause 2.

The question is:

"That Clause 2 stand part of the Bill".

*The motion was adopted.*

Clause 2 was added to the Bill.

Clause 3.—(Amendment of section 10).

MR. DEPUTY-SPEAKER: We shall take up Clause 3. We have amendment No. 1 by Dr. Laxminarain Pandeya.

DR LAXMINARAIN PANDEYA: Sir, I beg to move:

Page 8,—

omit lines 10 and 11 (1)

इस क्लॉज में डेरी फॉर्मिंग आदि में होने वाली इनकम की एग्जैम्पशन को खत्म कर दिया जा रहा है। हमसे डेरी फॉर्मिंग पर विपरीत असर पड़ेगा। मैं अपने सशोधन के द्वारा चाहता हूँ कि यह एग्जैम्पशन बनी रहे और इसलिये लाइन 10 और 11 को डिलीट कर दिया जाये। मैं आशा करता हूँ कि यती इसको स्वीकार करेगे।

SHRI C. SUBRAMANIAM: I have already shown the concession with regard to that. So, we are not able to accept it.

MR. DEPUTY-SPEAKER: I will now put Amendment No. 1 to Clause 3 moved by Dr. Laxminarayan Pandeya to the vote of the House.

Amendment No. 1 was put and negatived.

MR. DEPUTY-SPEAKER: The question is:

"That Clause 3 stand part of the Bill"

*The motion was adopted.*

Clause 3 was added to the Bill.

MR. DEPUTY-SPEAKER: There are no amendments to Clauses 4 and 5. The question is:

"That Clauses 4 and 5 stand part of the Bill".

*The motion was adopted.*

Clauses 4 and 5 were added to the Bill.  
Clause 6.—(Amendment of section 40A)

MR. DEPUTY-SPEAKER: We shall now take up Clause 6. There are two Government amendments.

*Amendment made:*

For lines 33 to 39 at page 8 and for lines 1 to 4 at page 9,

*Substitute—*

"(7) (a) Subject to the provisions of clause (b), no deduction shall be allowed in respect of any provision (whether called as such or by any other name) made by the assessee for the payment of gratuity to his employees on their retirement or on termination of their employment for any reason.

(b) Nothing in clause (a) shall apply in relation to—(i) any provision made by the assessee for the purpose of payment of a sum by way of any contribution towards an approved gratuity fund, or for the purpose of payment of any gratuity, that has become payable during the previous year;

(ii) any provision made by the assessee for the previous year relevant

to any assessment year commencing on or after the 1st day of April, 1973 but before the 1st day of April, 1976, to the extent the amount of such provision does not exceed the admissible amount, if the following conditions are fulfilled, namely:—

- (1) the provision is made in accordance with an actuarial valuation of the ascertainable liability of the assessee for payment of gratuity to his employees on their retirement or on termination of their employment for any reason;
- (2) the assessee creates an approved gratuity fund for the exclusive benefit of his employees under an irrevocable trust, the application for the approval of the fund having been made before the 1st day of January, 1976; and
- (3) a sum equal to at least fifty percent of the admissible amount, or where any amount has been utilised out of such provision for the purpose of payment of any gratuity before the creation of the approved gratuity fund, a sum equal to at least fifty per cent of the admissible amount as reduced by the amount so utilised, is paid by the assessee by way of contribution to the approved gratuity fund before the 1st day of April, 1976 and the balance of the admissible amount or, as the case may be, the balance of the admissible amount as reduced by the amount so utilised, is paid by the assessee by way of such contribution before the 1st day of April, 1977.

**Explanation 1.**—For the purpose of sub-clause (ii) of clause (b) of this sub-section, "admissible amount" means the amount of the provision made by the assessee for the payment of gratuity to his employees on their retirement or on termination of their employment for any reason, to the extent such

amount does not exceed an amount calculated at the rate of eight and one-third percent of the salary (as defined in clause (h) of rule 2 of Part A of the Fourth Schedule) of each employee entitled to the payment of such gratuity for each year of his service in respect of which such provision is made.

**Explanation 2.**—For the removal of doubts, it is hereby declared that where any provision made by the assessee for the payment of gratuity to his employees on their retirement or on termination of their employment for any reason has been allowed as a deduction in computing the income of the assessee for any assessment year, any sum paid out of such provision by way of contribution towards an approved gratuity fund or by way of gratuity to any employee shall not be allowed as a deduction in computing the income of the assessee of the previous year in which the sum is so paid." (103).

(Shri C. Subramaniam)

**Amendment made:**

104. Page 10, after line 23, insert,—

"(ix) as a loan from any person where the loan is secured by the creation of a mortgage, charge or pledge of any assets of the company (such loan being hereafter in this sub-clause referred to as the relevant loan) and the amount of the relevant loan, together with the amount of any other prior debt or loan secured by the creation of a mortgage, charge or pledge of such assets, is not more than seventy-five per cent of the price that such assets would ordinarily fetch on sale in the open market on the date of creation of the mortgage, charge or pledge for the relevant loan;" (104)

(Shri C. Subramaniam)

MR. DEPUTY-SPEAKER: Now, the question is:

"That Clause 6, as amended, stand part of the Bill".

*The motion was adopted.*

Clause 6, as amended, was added to the Bill.

MR. DEPUTY-SPEAKER. There are no amendments to Clauses 7 to 10. The question is:

"That Clauses 7 to 10 stand part of the Bill."

*The motion was adopted.*

Clauses 7 to 10 were added to the Bill

Clause 11—(Insertion of new section 80FF)

MR. DEPUTY-SPEAKER: We shall take up Clause 11. There are Government amendments 105 to 114 to Clause 11.

*Amendments made*

Page 13, lines 7 and 8, for "his child wholly or mainly dependent on him" substitute "a dependent". (105)

Page 13, line 17, for "child" substitute "dependent". (106)

Page 13, line 16, for "technology" substitute "technology or business management". (107)

Page 13, line 24, for "child" substitute "dependent". (108)

Page 13, line 18, for "child" substitute "dependent". (109)

Page 13, line 20, for "technology" substitute "technology or business management" (110).

Page 13, line 24, for "child" substitute "dependent" (111)

Page 13, line 27, for "children" substitute "dependents" (112)

Page 13, line 29, for "children" substitute "dependents" (113)

Page 13, lines 30 and 31, substitute—

'Explanation.—For the purposes of this sub-section,—

(a) "dependent" in relation to an individual, means a child, brother or sister of the individual, wholly or mainly dependent on the individual;

(b) "degree course", "post-graduate course" and "diploma" (114)

(C. Subramaniam)

MR. DEPUTY-SPEAKER: Now, there are two other amendments to Clause 11, amendment Nos. 2 and 3, by Dr. Laxminarain Pandeya.

DR. LAXMINARAIN PANDEYA: I beg to move:

Page 13, line 27, for "two children" substitute "four children". (2)

Page 13, lines 28 and 29, for "two such children" substitute "four such children". (3)

बलाज 11 में कहा गया है कि केवल दो बच्चों की शिक्षा पर होने वाले खर्च का डिडकशन दिया जायेगा। मेरा ससोधन यह है कि दो के बजाय चार बच्चों की शिक्षा पर होने वाले खर्च का डिडकशन दिया जाये। बलाज की परिस्थिति में यह आवश्यक है कि चार बच्चों के सम्बन्ध में यह लाभ मिल सके। मुझ धारणा है कि श्री महोदय इस कर विचार करेंगे।

SHRI C. SUBRAMANIAM: I am sure the hon. member would agree that population is one of our main problems. That is why we have limited it to two. Four will be very much on the generous side; I think we should stick to two.

MR. DEPUTY-SPEAKER: I shall now put amendments Nos. 2 and 3 to the vote of the House.

*Amendments Nos. 2 and 3 were put and negatived.*

MR. DEPUTY-SPEAKER: The question is:

"That clause 11, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 11, as amended, was added to the Bill.*

*Clause 12 was added to the Bill.*

*Clause 13—(Insertion of new sections 80 JJ)*

DR LAXMINARAIN PANDEYA: I beg to move:

Page 18, lines 1 and 2,—

for "ten thousand rupees" substitute—"eighteen thousand rupees" (4)

Page 18, line 3,—

for "ten thousand rupees" substitute—"eighteen thousand rupees" (5)

इस क्लॉज में डेरी फॉर्मिंग धादि से होने वाली प्रॉफिट पर डिडक्शन देने की सीमा 10,000 रुपये रखी गई है। मैं अपने संसोधन के द्वारा यह चाहता हूँ कि इस रकम को बढ़ा कर 18,000 रुपये कर दिया जाये। मैं समझता हूँ कि मंत्री महोदय को इस में कोई आपत्ति नहीं होनी चाहिए।

SHRI C. SUBRAMANIAM: I have given my own amendment saying "Rs. 10,000 or one-third of the income, whichever is higher". In view of that, I hope the hon. member would not press his amendment.

MR. DEPUTY-SPEAKER: I shall now put amendments Nos. 4 and 5 to the House.

*Amendments Nos. 4 and 5 were put and negatived.*

*Amendment made:*

Page 18, line 3, for "ten thousand rupees," substitute "one-third of the aggregate amount of such profits and gains or ten thousand rupees, whichever is higher." (115)

(Shri C. Subramaniam)

MR. DEPUTY-SPEAKER: The question is:

"That clause 13, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 13, as amended, was added to the Bill.*

*Clauses 14 to 19 were added to the Bill.*

*Clause 20—(Amendment of section 194A)*

*Amendment made:*

Page 21, line 24, for "four hundred", substitute "one thousand". (116)

(Shri C. Subramaniam)

MR. DEPUTY-SPEAKER: The question is:

"That clause 20, as amended, stand part of the Bill."

*The motion was adopted.*

*Clause 20, as amended, was added to the Bill.*

*Clauses 21 to 23 were added to the Bill.*

*Clause 24—(Consequential amendments to certain sections)*

*Amendments made:*

Page 24, in line 7, for "The following amendment (being an amendment of a) substitute "The following amendments (being amendments of a)". (117)

[Mr. Deputy-Speaker]

Page 24, for line 10 substitute—

"In section 155,—

(a) in sub-section (5A), the following". (118).

(Shri C. Subramaniam)

Amendment made:

Page 24, for line 17, substitute "transferred such land.";

(b) after sub-section (12), the following sub-section shall be inserted, namely:—

"(13) where in the assessment for any year, any provision made by the assessee for the payment of gratuity to his employees on their retirement or on termination of their employment for a deduction in the computation of the income of the assessee under the head "Profits and gains of business or profession" on the ground that all the conditions specified in sub-clause (ii) (2) and sub-clause (if) (3) of clause (b) of sub-section (7) of section 40A had not been complied with before the assessment was made and subsequently the assessee complies with such of those conditions as had not been complied with, the disallowance originally made shall be deemed to have been wrongly made and the Income-tax Officer shall, notwithstanding anything contained in this Act, recompute the total income of the assessee for the relevant previous year and make the necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the financial year ending on the 31st day of March, 1977." (119)

(Shri C. Subramaniam).

MR. DEPUTY-SPEAKER: The question is:

"That clause 24, as amended, stand part of the Bill."

The motion was adopted.

Clause 24, as amended, was added to the Bill.

MR. DEPUTY-SPEAKER: Now, there are no amendments to clauses 25 to 32.

The question is:

"That clauses 25 to 32 stand part of the Bill."

The motion was adopted.

Clauses 25 to 32 were added to the Bill.

Clause 33—(Amendment of Act 1 of 1944)

MR. DEPUTY-SPEAKER: Now, we shall take up clause 33.

Amendment made:

Page 28, in line 21, for "In the Central Excises and Salt Act, 1944", substitute "(1) In the Central Excises and Salt Act, 1944".

Page 28, after line 33, insert—

"(2) The amendment made to item No. 18 in the First Schedule of the Central Excises Act by paragraph (ii) of Part II of the Second Schedule to this Act shall be deemed to have had effect on and from the 1st day of March, 1975 and accordingly—

(a) refunds shall be made of all duties collected which would not have been collected if the amendment had come into force on that date; and

(b) recoveries shall be made of all duties which have not been collected but which would have been collected if the amendment had so come into force."

(Shri C. Subramaniam)

MR. DEPUTY-SPEAKER: Now the question is:

"That clause 33, as amended, stand part of the Bill."

The motion was adopted.

Clause 38, as amended, was added to the Bill

Clauses 34 to 37 were added to the Bill

Clause 38—(Amendment of Act 74 of 1956)

DR LAXMINARAIN PANDEYA:  
I beg to move:

Page 31, line 30, for "four percent" substitute "two per cent" (6)

Page 31, line 33, for "four percent" substitute "two per cent" (7)

Page 32, omit lines 1 to 3 (8)

Page 32, line 10, for "four per cent" substitute "two per cent" (9)

Page 32 line, 12, for "four per cent" substitute "two per cent" (10)

मैं अपना सभोवन के द्वार च इतना हू कि सेल्स टैक्स के रेट को 4 परसेंट से कम कर के 2 परसेंट किया जाये। 4 परसेंट बहुत ज्यादा है। मरी महोदय ने कई हमरी मरी से टैक्स रिबिक्त की घोषणा की है। अगर वह इस जरेट को 4 परसेंट से कम कर के 2 परसेंट कर देंगे तो सैन्ट्रल सैल्स टैक्स के माध्यमे से लोगों को हाकी राह मिलेगी।

SHRI C SUBRAMANIAM As far as the Central Sales Tax is concerned the existing rate is 3 per cent. As the hon. Member wants it from 3 per cent to 2 per cent, evidently, he is not quite serious about his own amendment.

MR DEPUTY-SPEAKER: I will now put the amendments to vote.

Amendments Nos 6 to 10 were put and negatived.

MR DEPUTY-SPEAKER: Now, the question is:

"That clause 38 stands part of the Bill."

697 LS-12

The motion was adopted.

Clause 38 was added to the Bill.

First Schedule

MR DEPUTY-SPEAKER: There are so many amendments Shri Damani is not here. Shri Banerjee, are you moving the amendment?

SHRI S M BANERJEE (Kanpur)  
Yes

MR DEPUTY-SPEAKER: Dr Pandeya

DR LAXMINARAIN PANDEYA:  
I beg to move

Page 34 line 16,—

for "Rs 6,000" substitute "Rs. 10,000" (11)

Page 34, line 17,—

for "12 per cent", substitute "8 per cent" (12).

Page 34, line 18,—

for "Rs 6,000" substitute "Rs 10,000" (13)

Page 34, line 19,—

for "Rs 10,000" substitute "Rs 12,000" (14)

Page 34 line 19,—

for "Rs 6,000" substitute "Rs 10,000" (15)

Page 34, line 20—

for "15 per cent" substitute "10 per cent" (16)

Page 34, line 22,—

for "Rs 10,000" substitute "Rs 12,000" (17)

Page 35, line 17,—

for "Rs 6,000" substitute "Rs. 10,000" (18).

Page 35, line 20,—

for "Rs 6,000" substitute "Rs. 10,000" (19).

[Dr. Laxminarain Pandeya]

Page 35, line 21,—

for "15 per cent" substitute "10 per cent" (30).

Page 35, line 22,—

for "Rs. 6,000" substitute "Rs. 10,000" (21).

Page 35, line 23,—

for "Rs. 10,000" substitute "Rs. 12,000" (22).

Page 35, line 23,—

for "Rs. 6,000" substitute "Rs. 10,000" (23).

Page 35, line 24,—

for "20 per cent" substitute "15 per cent" (24).

Page 35, line 25,—

for "Rs. 10,000" substitute "Rs. 12,000" (25).

Page 35, line 26,—

for "Rs. 10,000" substitute "Rs. 12,000" (26).

SHRI S. M. BANERJEE: I beg to move.

Page 24, line 16,—

for "Rs. 8,000" substitute "Rs. 8,000" (70).

Page 34, line 18,—

for "Rs. 6,000" substitute "Rs. 8,000" (73).

Page 34, line 19,—

for "Rs. 6,000" substitute "Rs. 8,000" (74).

Page 34, line 32,—

for "50 per cent" substitute "60 per cent." (76).

Page 35, line 1,—

for "60 per cent" substitute "70 per cent" (77).

Page 35, line 4,—

for "70 per cent" substitute "80 per cent" (78).

Page 35, line 20,—

for "Rs. 6,000" substitute "Rs. 8,000" (79).

Page 35, line 21,—

for "15 per cent" substitute "12 per cent" (80).

Page 36, line 4,—

for "60 per cent" substitute "65 per cent" (83)

Page 36, line 7,—

for "70 per cent" substitute "80 per cent" (83).

Page 36, line 10,—

for "15 per cent" substitute "10 per cent" (84).

Page 36, line 21,—

for "25 per cent" substitute "20 per cent" (85)

डा० लक्ष्मीनारायण पांडेय : अपने संसोधनों के बारे में मुझे इतना ही कहना है कि धाज की परिस्थिति में लोगों की धाय जितनी बढी है, उसके हिसाब से इन्कम टैक्स की छट के सम्बन्ध में 6 हजार रुपये की जो राशि रखी गई है, वह बहुत थोडी है और इसलिये उसको बढा कर 10 हजार रुपये करना चाहिये धाज के समय में जबकि रुपये की कीमत केवल 25 पैसे है यह बहुत कम है। इस सदन के सभी मन्त्रीय सदस्यों ने एकमत से माग की है कि इस राशि को बढाना चाहिए। चूंकि उपभोक्ता वस्तुओं और जीवनोपयोगी सामग्री के द भा में काफी वृद्धि हुई है, इसलिये इस राशि में वृद्धि करना भी आवश्यक है। मैं धाराशा करता हूं कि मंत्री महोदय इस संसोधन की स्वीकार करेंगे। वर्तमान धाशिक स्थिति में कर्मचारियों तथासामान्य व्यक्तियों के लिये यह धाय सीमा ठीक नहीं है, इसे बढाना जानना चाहिये।

**SHRI S M BANERJEE:** In my amendment, I have said First Schedule, for "Rs 6,000" substitute "Rs. 8,000". After the implementation of the Pay Commissions recommendations, the salary has gone up. Last year, when it was Rs 5000/- then some of us wanted to raise it to Rs 10,000/ and one of the hon Members wanted to raise it to Rs. 12,000/. Then Shri Y B Chavan said "Let us wait for one year" Now the Pay Commission's recommendations have been implemented and if you change it to Rs 8,000, at least persons upto Class II will be covered

In the next amendment I have suggested the substitution of 8 per cent for 12 per cent. In the next one I have suggested the substitution of Rs 8,000 for Rs 6,000

**MR DEPUTY-SPEAKER** He need not read all of them

**SHRI S M BANERJEE** They are all consequential. I only want the minimum to be raised to Rs 8000

**SHRI C SUBRAMANIAM** I have already dealt with the subject a little bit extensively in my reply to the debate. Though it was stated that the position could be reviewed after one year, the effects of the changes made last year would be known only during this year, because the assessing of the income of last year would be done this year. That is why I said that we have to see how the situation develops during the year and then review it again. Unfortunately in our country there are a few rich people who have to be taxed. The rest of the people are either poor or less poor. So unfortunately the less poor people have also to pay taxes

**MR DEPUTY-SPEAKER** I will now put to vote Amendment Nos 11 to 26 moved by Dr Laxminarayan Pandeya and Amendment Nos 70, 72, 74, 76 to 80 and 82 to 85 moved by Shri S. M. Banerjee.

Amendments Nos. 11 to 26, 70, 72, 74, 76 to 80 and 82 to 85 were put and negatived.

**MR DEPUTY-SPEAKER** The question is

That the First Schedule stand part of the Bill"

*The motion was adopted*

*The First Schedule was added to the Bill.*

*Second Schedule*

**DR LAXMINARAIN PANDEYA** I beg to move:

Page 56 line 12 -

for "Two thousand and one hundred rupees" substitute "One thousand and five hundred rupees" (27)  
Page 56 line 19,—

for "Forty per cent" substitute "Twenty-five per cent" (28)  
Page 56, line 24,—

for "Ninety paise" substitute "Fifty paise" (29)  
Page 56, line 27,—

for "Ten rupees" substitute "One rupee" (30).  
Page 56, line 28,—

for "Four rupees" substitute "Fifty paise" (31)  
Page 57, line 2,—

for "Thirty-five per cent" substitute "Twenty-five per cent" (32)  
Page 57, line 7,—

for "Thirty per cent" substitute "Twenty per cent" (33)  
Page 57, lines 10 and 11,—

for "Thirty per cent" substitute "twenty per cent" (34)  
Page 57 line 11,—

for "Forty per cent" substitute "Twenty-five per cent" (35)

[Dr. Laxminarayan Pandey:]

Page 57, line 20,—

(i) omit "(a) (1)"

(ii) omit "b" (36).

Page 57, line 28,—

for "Fifteen per cent" substitute  
"Five per cent" (37).

Page 58, line 10 and 11,—

for "three rupees and eighty  
paise" substitute "Two rupees and  
fifty paise" (38).

Page 58,—

omit lines 15 and 16 (39).

Page 61,—

omit lines 21 to 31. (40).

Page 62,—

omit lines 3 to 9. (41).

SHRI S. M. BANERJEE: I beg to  
move:

Page 58, lines 6 and 7,—

for "Thirty seven and a half per  
cent" substitute "Thirty per cent"  
(86).

Page 58, line 10,—

for "One rupee and ninety paise"  
substitute "ninety paise" (87).

Page 58,—

omit lines 22 and 23. ((89)).

SHRI SOMNATH CHATTERJEE  
(Burdwan): I beg to move\*

Page 56, line 6,—

for "Thirty seven and a half"  
substitute "Thirty and a half" (62)

Page 56, line 10,

for "One rupee and ninety paise"  
substitute "one rupee" (93).

Page 56, line 12,—

for "Two thousand and one hun-  
dred" substitute "One thousand"  
(94).

Page 56, line 27,—

for "Ten" substitute "Five and a  
half" (96).

Page 56, line 28,—

for "Four rupees" substitute "One  
rupee and twenty paise" (97).

Page 58, lines 10 and 11,—

for "Three rupees and eighty  
paise" substitute "Three rupees and  
ten paise" (98).

Page 58, line 18,—

for "Eighty" substitute "Ten"  
(99).

Page 61, line 21,—

for "One" substitute "0.1" (100).

SHRI C. SUBRAMANIAN: I beg  
to move:†

Page 58, line 22 and 23,—

for "Ten per cent ad valorem"  
substitute "Two rupees and fifty  
paise per kilogram" (122).

For lines 26 and 27 at page 58, lines  
3 to 31 at page 59 and lines 3 to 10  
at page 60, substitute—

"18. RAYON AND SYNTHETICS  
FIBRES AND YARN INCLUDING  
TEXTURED YARN, IN OR IN  
RELATION TO THE MANUFAC-  
TURE OF WHICH ANY PROCESS  
IS ORDINARILY CARRIED ON  
WITH THE AID OF POWER—

(i) Fibres and Yarn, Eighty-five rupees,  
other than Tex- per kilogram.  
tured Yarn.

(ii) Textured Yarn The duty for the fibre  
produced out of being leviable on  
Bisc Yarn. the Bisc Yarn, if  
not already paid,  
plus twenty rupees  
per kilogram.

(iii) Other textured One hundred and  
fibre Yarn five rupees per kilo-  
gram."

† Amendments Nos. 92 to 94 and 96 to 100 moved with the recommendation  
of the President.

\* Amendments Nos. 122 and 123 moved with the recommendation of  
the President.

**Explanation I.**—"Fibres and Yarn other than Textured Yarn", shall be deemed to include—

- (i) man-made fibres;
- (ii) man-made metallic yarn;
- (iii) spun (discontinuous) yarn containing not less than ninety per cent by weight of man-made fibres calculated on the total fibre content; and
- (iv) man-made filament (continuous) yarn that has not been processed to introduce crimps, coils, loops or curls along the length of the filaments, but does not include bulked yarn and stretch yarn.

**Explanation II.**—"Textured Yarn" means yarn that has been processed to introduce crimps, coils, loops or curls along the length of the filaments and shall include bulked yarn and stretch yarn.

**Explanation III.**—"Base Yarn" means yarn falling under sub-item (i) of this Item from which the Textured Yarn has been produced." (123).

**MR. DEPUTY-SPEAKER:** Regarding the amendments of Shri Dinesh Bhattacharyya, some of them could not be moved because the recommendation of the President has not been received. With regard to amendment No. 128, it is the same as amendment No. 30. So, none of them could be moved. I am told that he applied only today for President's recommendation.

**डा० लक्ष्मीनारायण पांडेय:** मैंने अपने अमेंडमेंट के द्वारा प्राइमर नं० 6 में 2100 रुपये के स्थान पर 1500 रुपये रखने की मांग की है। इसका कारण यह है कि लगातार वैद्योप के दामों में जिस प्रकार से वृद्धि हुई है और लोगों को जिस प्रकार से कठिनाई का सामना करना पड़ रहा है उस को देखते हुए मैं सम्झता हूँ कि इस में और वृद्धि किया जाना युक्तिसंगत नहीं है। सामान्य व्यक्ति

के लिये किसी बाहन में बैठना या छोटाबाहन स्कूटर आदि रखना भी कठिन हो गया है।

दूसरा अमेंडमेंट टायलेट्स और उसके दूसरे परपेयर्स से संबंधित है। मैं सम्झता हूँ कि इन में पर्याप्त रूप से पहले ही काफी वृद्धि हो चुकी है। अब और वृद्धि करने की कोई गुंजाइश नहीं है।

तीसरा अमेंडमेंट प्राइमर नं० 17 में है प्रिंटिंग एंड राइटिंग पेपर्स के बारे में। भ्रान्तीय मन्त्री जी ने इस के बारे में पहले ही हमें आश्वासन दिया है। मैं चाहता हूँ इस में और भी विचार करें और सभी प्रकार के प्रिंटिंग व राइटिंग पेपर्स पर प्रस्तावित कर बायस ले

चौथा अमेंडमेंट काटन टैक्सटाइल धातु के बारे में है। मैं सम्झता हूँ भ्रान्तीय मन्त्री जी इस बात की कोशिश करेंगे कि कितनी बहुरितीक इस में दे सकते हैं इस बात को देखें। सरकारों टैक्सेशन के कारण टैक्सटाइल मिल जाने भी परेशान हैं। और उपयोगी नहीं। कपड़ा महंगा हो रहा है साथ ही बिक्री भी नहीं।

पांचवा अमेंडमेंट प्राइमर नं० 73 में सॉफिट के बारे में है। इस में मैंने 35 प्रतिशत के स्थान पर 25 प्रतिशत का मांग की है। बंदा है। इसके दाम बहुत ज्यादा बढ़े हुए हैं। इससे और ज्यादा बढ़ने की सम्भावना है। छोटे लोग तो समस्त भ्रान्त निर्माण या रिपेयर का विचार भी नहीं करेंगे।

प्राइमर 23 ए में भास-वेयर के संबंध में मैंने 35 प्रतिशत के स्थान पर 25 प्रतिशत करने की मांग की है।

इसी तरह से एम्ब्रिडिड और एलेक्ट्रिकल बुक्स इत्यादि के बारे में 15 प्रतिशत के स्थान पर 5 प्रतिशत करने की मांग की है।

प्राइमर 5(2) में जो राजीव प्रीक्षेत्र निर्मित बीड़ीज के बारे में 3 वर्षों 80 वें

[डा० लक्ष्मीनारायण पांडेय]

पर ५.३३६ रखा है उस के बजाय २ रुपया ५० पैसे पर वाउचर्ड रखने की मांग की है। इस के अलावा अदर बीडीम या हाथ से बनी साधारण प्रकार की के ऊपर से टैक्स को डिलीट करने की बात मैंने कही है। ४० पैसे पर व उज्जैड पूरी तरह से हटा देना चाहिए। सभी माननीय सदस्यों ने इसके बारे में अपनी राय व्यक्त की है कि बीडी के ऊपर किसी प्रकार का टैक्स रा भारत ही पड़ना चाहिए। माननीय मंत्री जी ने भी कहा है कि हम उसके ऊपर विचार करेंगे। कमेटी बनाने की बात भी उन्होंने कही है जिस में कि किसी तरह उन को भाग मिल सके और बीडी मैनुफैक्चरर्स के ऊपर कोई असर न पड़े। साथ ही उप-भोक्ता तथा बीडी काभगार कठिनाई में न पड़े। लेकिन मैं चाहता हू कि हम के ऊपर कोई निश्चित आश्वासन वह हम को दे कि बीडी मैनुफैक्चरर्स को रिलीफ देने की बात वह करेंगे। जिससे कि बीडी मजदूर कठिनाई में न पड़े।

खाने की तम्बाकू के बारे में भी माननीय मंत्री जी ने १० प्रतिशत एक्सेलाइज्ड जो टैक्स लगाया है उस में भी वर रिलीफ देने की बात करेग और उस के ऊपर में टैक्स हटा लेगे।

**SHRI S. M. BANERJEE:** I need not repeat those points which were mentioned by Dr. Luxminarayan Pandeya. But I will deal with amendment Nos. 89 and 90. Before that, I would like to have an assurance from him. He has been kind enough to exempt DMT from excise but not caprolactum. I understand that it could be done by a notification. One thing is very clear. 80 per cent excise is too much and the industry is going to be affected. It will effect the middle class. Today this sort of clothing is not very costly. They were costly in the initial stage but, later

on, they have become cheaper. I hope he will give us an assurance on this point.

Then I come to beedi. If it is machinery operated with or without the aid of power, it is 80 paise per thousand and others 20 paise per thousand. I have seen the sad plight of the beedi manufacturers. There is so much competition among them and those who have got a monopoly control the market. The poor people, widows and others, who manufacture beedi in the villages are affected by this. I have already suggested that "20 paise" per thousand should be substituted by "five paise" and "80 paise" by "40 paise". I am not suggesting that it should be completely exempted. If you really want to get some gain out of this, let it be reduced from "80 paise" to "40 paise" in the case of machine operated beedi. It should be reduced from 20 paise per thousand to 5 paise per thousand. I know the hon Finance Minister has given certain concessions at our request. But it is understood that difficulties are likely to be circumvented by those persons. Let it be circumvented by those persons. Let him go to any State and find out what is happening where bid is manufactured. This was one of the demands which has been made by all Members of this House, whether belonging to this side or that side or to the centre even when you were not in the Chair.

**MR DEPUTY-SPEAKER:** I do not drink, I do not smoke.

**SHRI S. M. BANERJEE:** I am not supporting this question. As long as I am a Member of Parliament, I am smoking cigarette. If I do not remain Member of Parliament, I may go back to bid. I am only requesting you that I am reducing it from 80 paise to 40 paise and from 20 paise to 5 paise.

**SHRI SOMNATH CHATTERJEE:** The net has been spread very wide,

so far as taxation proposals are concerned. My amendments relate to some of the essential items like sugar, paper, cotton, tobacco and bidi. We feel that so far as bidi industry is concerned, apart from what is manufactured with the machine, other bidis which are brought within the net of indirect taxation, it will affect the ordinary bidi workers who are very very poor in this country. There is no doubt about that. There is an object of poverty. There is competition. They have not got facilities for work facilities for marketing, and facilities for any finance. Therefore this will be much more than the last straw on the camel's back. Therefore we appeal to the Finance Minister, so far as indirect tax on bidi is concerned to really consider favourably in reducing the incidence of taxation.

We have already included petrol. What havoc has been created in various spheres of the economy by the recent high increase in the excise duty is today very clear. One automobile factory, the biggest one, is going to be closed down. Almost that is the threat we find. The number of cars has gone down.

MR DEPUTY-SPEAKER: They are reducing excise duty on (a)

SHRI SOMNATH CHATTERJEE: Sir, this is because of the high cost of petrol. Perhaps that is one of the reasons. Everybody admits it. Therefore, these are the matters which I request the hon. Finance Minister to consider favourably. There is one other item, which I believe, for the first time, is being introduced as a residuary item. Previously, it was not there. On every item of manufacture now there will be duty. I am not going into the question whether it has been legally incorporated or not. But this is a sort of tax which will be imposed on every item of manufacture which is not specifically mentioned in the schedule to the Central Excise Act. Therefore, the incidence will be on common people. There is no

doubt about that. There will be a 10 per cent increase in all the items of consumption or items of use by the common people, and this will be a great strain. Therefore, we are saying if you have to have such tax, then reduce the incidence, find out what is the effect of it and then you can increase it, if the country can bear it, if the people can bear it. And on that basis, I have got this amendment and other amendments about sugar. I have not tried to include all the items, I have tried to include those items which are essential. As far as sugar is concerned it is very costly. Even from the rationshops or at the controlled price one can hardly get it. There is an unlimited price rise, artificial price rise. Therefore I am pressing this amendment and I request the hon. Finance Minister to consider it favourably.

SHRI C. SUBRAMANIAM: Let us take the sweet thing first—sugar. I am not increasing excise on the levy sugar. Levy sugar is being supplied at the same rate. As far as non-levy sugar is concerned, no doubt, we have increased the excise duty but, I am sure, the hon. Member is aware that after increasing excise duty the prices have come down in the open market. Therefore, there is absolutely no case of asking for exemption on the non-levy sugar to reduce the excise duty.

With regard to cement, as a matter of fact, we banned the use of cement for various building purposes. We have now removed the ban. But, at the same time, it is better to have a greater excise duty so that cement is more discriminately used. As a matter of fact, there are various other materials available to replace cement. Still we do not go for them because cement is available cheaply. Therefore, from that point of view also it could be justified.

[Shri C. SUBRAMANIAM]

Coming to *bidi*, I think, I have dealt with it in my reply. I have nothing more to say.

As far as the synthetic sector is concerned, I am surprised to see the most powerful lobby ever functioning. Everybody, the extreme left the centre and the right, is pleading for concessions for the synthetic sector. I do not know what is in it. It seems to be a magic formula for the synthetic sector to have attracted all these sections. That is why I have gone into it. In spite of my convictions, I went against my own convictions in showing some reduction with regard to the synthetic sector.

Then, the hon. Member mentioned about caprolactum that whereas I have removed the duty on D.M.T., I have still kept it on caprolactum. The reduction is only by way of notification. We shall constantly review it. This will have a link with the international prices I am taking that into account. If there is a justification for reducing the import duty on that or excise duty here, I shall certainly look into it and, at the appropriate time, action will be taken.

MR. DEPUTY-SPEAKER: I will first put the various amendments moved by Shri L. N. Pandeya, Shri S. M. Banerjee and Shri Somnath Chatterjee to Second Schedule to the vote of the House.

Amendments Nos. 27 to 41, 86, 87, 89, 92, 93, 94, 96 to 100 were put and negatived.

MR. DEPUTY-SPEAKER: The question is:

Page 58, lines 22 and 23.—

for "Ten per cent, *ad valorem*". substitute "Two rupees and fifty paise per kilogram." (122).

For lines 26 and 27 at page 58, lines 3 to 31 at page 59 and lines 3 to 10 at page 60, substitute—

"18. RAYON AND SYNTHETIC FIBRES AND YARN INCLUDING TEXTURED YARN, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER—

- (i) Fibres and Yarn, other than textured Yarn. Eighty-five rupees per kilogram.
- (ii) Textured Yarn produced out of base yarn. The duty for the time being leviable on the Base Yarn, if not already paid plus twenty rupees per kilogram.
- (iii) Other Textured Yarn. One hundred and five rupees per kilogram."

Explanation I.—"Fibres and Yarn other than Textured Yarn", shall be deemed to include—

(i) man-made fibres;

(iii) Spun (discontinuous) yarn

(ii) spun (discontinuous) yarn containing not less than ninety per cent by weight of man-made fibres calculated on the total fibre content; and

(iv) man-made filament (continuous) yarn that has not been processed to introduce crimps, coils, loops, or curls along the length of the filaments;

but does not include bulked yarn and stretch yarn.

Explanation II.—"Textured Yarn" means yarn that has been processed to introduced crimps, coils loops or curls along the length of the filaments, and shall include bulked yarn and stretch yarn.

Explanation III.—"Base Yarn" means yarn falling under sub-item (i) of

this item from which the Textured Yarn has been produced". (123).

The motion was adopted.

MR. DEPUTY-SPEAKER: The question is:

"That the Second Schedule, as amended, stand part of the Bill."

The motion was adopted.

The Second Schedule, as amended, was added to the Bill.

#### Third Schedule

SHRI LAXMINARAIN PANDEYA: I beg to move:

Page 63, line 17,—

for "Eighty paise" substitute—

"Fifty paise". (42).

Page 63,—

omit lines 19 and 20 (43).

SHRI S. M. BANERJEE: I beg to move:

Page 63, lines 17 and 18,—

for "Eighty paise per thousand" substitute—"Forty paise per thousand" (90).

Page 63, lines 19 and 20,—

for "Twenty paise per thousand" substitute—"Five paise per thousand" (91).

SHRI SOMNATH CHATTERJEE: I beg to move:\*

Page 63, line 19,—

for "Twenty paise" substitute "One paise". (102).

MR. DEPUTY-SPEAKER: Now, I put all these amendments moved by Shri L. N. Pandeya, Shri S. M. Banerjee and Shri Somnath Chatterjee to the Third Schedule to the vote of the House.

Amendments Nos. 42, 43, 90, 91 and 100 were put and negatived.

MR. DEPUTY-SPEAKER: The question is:

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

The motion was adopted.

The Third Schedule was added to the Bill.

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

SHRI C. SUBRAMANIAM: I beg to move:

"That the Bill, as amended, be passed"

MR. DEPUTY-SPEAKER: Motion moved:

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

SOME HON. MEMBERS rose—

MR. DEPUTY-SPEAKER: I will not stand in the way. But let me remind the hon. Members that the debate on the Third Reading of the Bill should be confined only to arguments either in support of or for rejection of the Bill. Don't go into the details any further.

SHRI Dinen Bhattacharyya.

16 hrs.

SHRI DINEN BHATTACHARYYA (Serampore): I will be very brief. This point has been discussed here; still, I want to stress it regarding the impounding of 50 per cent of the dearness allowance....

MR. DEPUTY-SPEAKER: Order, please. This is not a general debate. (Interruption) I am not stopping you. It is my duty to point out....

SHRI DINEN BHATTACHARYYA: It is my duty also to point out....

MR. DEPUTY-SPEAKER: Very well. It is your duty. But here my

\*Moved with the recommendation of the President.

[Mr. Deputy-Speaker]

duty is to regulate the debate, and the least I can do is to see that you are relevant. And the relevancy here is, you can advance arguments to support this Bill or to reject it. The impounding of additional dearness allowance does not form part of this Bill.

SHRI DINEN BHATTACHARYYA:  
I will be relevant,

Everybody knows—and I am sure the Finance Minister also will agree whatever he may say here; if he goes to the market, he will find this—that the price of every thing is going up. In spite of this, wage freeze has been imposed on all the employees. Moreover, 50 per cent of whatever additional dearness allowance they are getting is being impounded. You are taking the money, but nobody is sure where the money is going. If anybody, in the meantime, goes out of service, there is no guarantee that he will get that money. My point is that, in spite of the rise in prices, because of the faulty calculation methods, the employees are losing. I am not speaking about the government employees, I am speaking about the ordinary workers working in jute mills, textiles and other mills. They are guided by the data compiled by the Simla Bureau and it has been established by a Committee set up by the West Bengal Government that the method of calculation is faulty as a result of which the jute workers were losing, and are still losing, Rs. 63/- per month. In addition to this, the Compulsory Deposit Scheme has come. They have to lose 30 per cent of the dearness allowance

At the present moment I will simply request you to see that at least the workers concerned may know actually what is their account. The Provident Fund Commissioner has been given the charge of looking after that. The money is deducted by the employers. The worker concerned is not getting any receipt. Nothing of that sort comes from the

Provident Fund Commissioner. In the meantime, many workers are going out and they are not sure whether they will get their money. I wanted to raise this because this is doing a serious injustice to all the employees whose money is being deducted every month.

Also the cost of living index is not neutralised fully. That aspect also must be looked into by the Minister because the method that is there is faulty. The real cost in the market is not reflected in the compilation of the cost of living index.

SHRI K SURYANARAYANA (Eluru): While supporting the Finance Bill I want to make only one point. Our hon. Minister for Agriculture is also here. This is in regard to the policy followed by the Government in regard to new sugar factories. They have given concessions only to the old factories which produced last year. In a way all the new sugar factories have exhausted their funds and are unable to pay even the interest on the monies borrowed. I want to know the mind of the Government in this matter. We are expecting some rebate in excise so that they can at least wipe out their debt to the financial institutions. Last year they spent Rs 15 crores, this year it was Rs. 2 crores and next year it will be Rs 7 crores. They should get some relief at the hands of the Government. The Finance Minister has not mentioned anything and I want a clarification from him.

SHRI VIRENDRA AGARWAL (Moradabad): We were very pleased to hear the Finance Minister who spoke in a convincing manner on the various aspects of our economy. But I would like to submit a few points for his consideration. It is not meant for his reply.

Hyperinflation has taken the form of STAGFLATION which has produced a very serious economic crisis.

Recession at the moments in showing ugly figures. We know that the Government prefers to remain blind to the gluts of stocks now lying in the various industries like textiles, paper, cement, steel wagons and automobiles and the situation is so serious to-day that I feel that we have reached the saturation point where the Government cannot afford to remain blind for a long time

Similarly, on the question of price stability, the Government can certainly congratulate itself for having reduced the price index but again the Government will still have to take a series of steps to make it a permanent feature of the economy and in this process, I would like to submit a ten-point programme for his consideration

MR DEPUTY-SPEAKER You are making a speech

SHRI VIRENDRA AGARWAL I am not making a speech I am just making some points

It is true that the rate of expansion of money supply has been brought down from 15 to 8 per cent in 1974-75. It is equally true that the net bank credit in 1974-75 has been brought down by Rs 729 crores. But this also we know that during the last six years, the rate of growth of the real national income has been only 2.4 per cent while this year the national income has hardly exceeded 1 per cent. In this situation, if we are really keen in ensuring price stability, then, I would request the Finance Minister to consider that the annual rate of money supply should be kept within 4 per cent. But, if the money supply is allowed to exceed 4 per cent, I am afraid inflation will have another bout in the near future.

MR. DEPUTY-SPEAKER: Are you supporting the Bill or rejecting it?

SHRI VIRENDRA AGARWAL: I am neither supporting nor rejecting it.

MR. DEPUTY-SPEAKER: This is Third Reading. Either you support the Bill or reject it.

SHRI C. SUBRAMANIAM: He wants to strengthen the Bill.

SHRI VIRENDRA AGARWAL: Secondly, I would like to say a word about the Rabi crop. There is no doubt that the Rabi crop promises to turn out to be higher by 7 million tonnes, from 37 to 44 million tonnes this year. At the moment the Government follows no realistic price policy for agricultural products. Therefore, I would suggest that the farmer must be paid at least Rs 125 per quintal if we really want the procurement to be raised so that it can meet the requirements of the public distribution system.

Thirdly, I think the Finance Minister has rightly pointed it out. We must have a consistent policy to fight hoarding, smuggling and black-marketing.

Fourthly, the Government have not yet given its mind in respect of checking unproductive and non-plan expenditure. This was one of the major worrying points. I would request the Government to come out with some sort of a plan or white paper and take the country into confidence as to how the Government propose to cut down the unproductive and non-plan expenditure.

Fifth, I have already spoken about the rationalisation of our tax structure.

Sixth, Similarly I have also spoken about the necessity of evolving a rational credit policy and we feel that we should go into it and take steps to channelise credit to the priority sectors. This is also the Government policy but, somehow or other, the priority sector is being starved. This is the general feeling. I agree that a selective credit policy is the right policy to control money and credit but still it should be made

[Shri Virendra Agarwal]

available to the priority sectors without any harassment and difficulty.

Seventh, the next point is about the revival of capital market i.e. to raise risk capital. I think Government has done nothing to revive capital. It is necessary for industrial revival.

Eight, there should also be reduction in excise duties on all essential items of consumption particularly those produced by small sector.

Ninth, those industries which now suffer from recession need fiscal relief. I think Government continues to say that there is no recession. That is not enough. Recession is a hard reality of life which I feel Government should better accept and if it is accepted, Government should do something to create demand. I think five steps have to be taken to create demand. Those steps are:

1. Mass production at low cost.
2. Advertisement to attract buyers.
3. Credit to buyers.
4. Hire purchase system.
5. Excises duties should be reduced to half.

MR. DEPUTY-SPEAKER: Are you supporting it or opposing it?

श्री जूल चन्द शर्मा (पाली) : दो, तीन बातों की ओर मैं आपका ध्यान दिखाना चाहता हूँ। आपने अपने जवाब में कहा था।

The total amount paid as over time allowance to Central Government employees belonging to Class II, III and IV is Rs. 46.26 crores during 1973-74.

आपने कई बार कहा है कि आप घोवर टाइम को बिलकरेज करना चाहते हैं। पी ए सी ओर

ई सी ने भी इसके बारे में टिप्पणियाँ की हैं। 46 करोड़ आप इस भव में देते हैं। यह बढ़ता ही जाता है। इसको आप कम करें और हम पर रोशनी डालें।

आपने कहा है कि जो होटल इंडस्ट्री में इनवेंटमेंट करेगा उसको टैक्स हानिड इस साल के लिए प्रभात् 1981 तक दी जाएगी। उनको आप भूखीन प्राप्ति की तरह खरीद में रिबेट देते हैं। मैं कहना चाहता हूँ कि इससे जो भ्रान्तनी हो वह होटल में ही लगनी चाहिए। अगर ऐसा आप नहीं करते हैं तो यह से होने वाली भ्रान्तनी व दूसरी कम्पनियों में लगा देंगे।

प्रायोगिकी इंडस्ट्री में धन लगाने वालों को जो दो लाख से ज्यादा लगायेंगे उनके बास्ते आपने वेलथ टैक्स में कुछ छट दी है। इससे क्या फायदा होगा इसको भी आपको कंसिडर करना चाहिये।

गवर्नमेंट प्राविडेंट फंड के बास्ते आपने बोनस का प्राविजन किया है। लेकिन जो भ्रजदूर अपना पैसा प्राविडेंट फंड में जमा करता है और मालिक भी उसमें करता है और जो एम्प्लायमेंट स्कीम 1951 से लागू है उस पर भी आप इन योजना को लागू क्यों नहीं करते हैं। वह भी इसको आप लागू करें।

SHRI S. M. BANERJEE: Mr. Deputy Speaker, Sir, I have heard with rapt attention the particular portion of the speech which hon. Finance Minister made when he was replying to our demand that the Central Government employees should be paid dearness allowance. He had raised a pertinent point when he said that this particular section of the employees should also try to help the country in bringing down the price. I agree with him. But may I request him to kindly consider my view point whether a time has not come when there should be some

parity between the public undertakings and the departmental undertakings. I am convincing the Government that the Central Government employees should not get less than the employees of the public undertakings. I am raising this point only because he understands the point. The question is here is of minimum salary and the Central Government employees have been denied of five instalments of D.A.

**MR. DEPUTY-SPEAKER:** You had dwelt on this. You had raised this when you spoke in the general discussion.

**SHRI S. M. BANERJEE:** I never mentioned about parity at all. This is my first point. The minimum salary even to-day as per latest agreement in BHL is Rs. 285/- whereas in the Central Government it is Rs. 190/- Take a Class I Officer. I respect of Class I officer in the Government and the public sector corporation, for instance, the difference is of the order of Rs. 900. What I wish to submit is this. The fortune or misfortune of the country should be shared by all alike. If the Minister cannot reply today let him reply afterwards, but at least, let him consider these points very seriously.

**SHRI P. G. MAVALANKAR** (Ahmedabad): The Finance Minister's speech, to a large extent, has been satisfying. He has replied to many of the points which have been raised. But I should still like to raise a couple of new point. The first point I want to raise is, how he proposes to recover the tax arrears, whether any special efforts would be made during his Finance Ministership, to collect the arrears of two types, the general arrears and the disputed arrears. What are the figures of both these types of cases? I would like to have information on this point. What is it that he is doing by way of special measures, to see that the tax arrears in general are recovered efficiently and quickly?

Secondly, I want to ask about the economy measures which the Government have been taking. I want to know whether the Governmental efforts by way of eliminating wasteful expenditure are going on successfully.

Thirdly, about unemployment and poverty, I wish to stress once again what I had already said on an earlier occasion. Like the Economic Survey which precedes the Budget, would the Government of India present to this Parliament and through it, to the country two annual reports on the conditions of poverty and unemployment that obtain in our country. It is only when these facts and figures become available in a concrete way that we can have a meaningful discussion on the budget and economic matters, that we can offer constructive comments, suggestions, and criticisms on the financial matters and the economy of the country.

**SHRI KARTIK ORAON** (Lohardaga): Every year we have the Finance Bill and the Budget, but it appears that this Finance Bill is a mere routine work in the eyes of the Finance Ministry. This Bill is discriminatory and contradictory. I would like to say this on the Finance Bill and I am going to bring before this honourable House one of the most remarkable things that I have ever come across. This Bill is full of discrimination. The tribes in India should be uniformly treated so far as income-tax is concerned. I wish to submit this: Don't divide the tribes on the basis of residence. What we find is this. They are being discriminated against on the ground of residence.

I wish here to refer to Section 10(26) of the Income-tax Act of 1961. In this Bill, this particular section has been altogether omitted, so that it does not even give scope for giving any amendment. I will read out this

[Shri Kartik Oraon]

relevant provision which is as follows:—

"In the case of a member of a Scheduled Tribe as defined in clause 25 of Article 366 of the Constitution, residing in any area specified in Part A or Part B of the Table appended to paragraph 20 of the Sixth Schedule to the Constitution (or in the State of Nagaland) or in the Union Territories of Manipur and Tripura, (who is not in the service of Government. . ."

MR. DEPUTY-SPEAKER This is not part of the Bill.

SHRI KARTIK ORAON (who is not in the service of Government—now deleted) any income which accrues or arises to him—

- (a) from any source in the area or Union Territories aforesaid, or
- (b) by way of dividend or interest on securities "

MR. DEPUTY-SPEAKER Please sit down. You have made your point. Whether it is relevant or not, you have made the point.

SHRI KARTIK ORAON I wish to submit this. So far as this particular section of the Income-tax is concerned, we have submitted a Memorandum to the Ministry of Finance signed by a number of Members of Parliament. We want to remove this discrimination and this should have been incorporated in the Bill and the Finance Ministry cannot plead ignorance of this thing.

MR. DEPUTY-SPEAKER What is all this, Mr. Kartik Oraon? You have made your point.

SHRI KARTIK ORAON My point is this that we have to raise this in the highest forum of this Parliament.

MR. DEPUTY-SPEAKER Order please. Mr. Oraon, how are you

being relevant? You are not talking on the Bill at all.

SHRI KARTIK ORAON: Sir, I need your protection.

MR. DEPUTY-SPEAKER: Please conclude now.

Nothing more, of what the hon. Member says will go on record. Now, the hon. Minister

SHRI KARTIK ORAON. \*\*

DR. LAXMINARAIN PANDEYA rose—

MR. DEPUTY-SPEAKER, I cannot be allowing everybody. There must be a limit. I have called the Minister I have called Mr. Agarwal from your party. Please do not insist.

SHRI C. SUBRAMANIAM: Sir, I am glad that you have indicated the scope of the debate at the third reading stage. Accepting the scope, I would only say that no case has been made out to reject the Bill. Therefore, I would request the House to accept the Bill.

MR. DEPUTY-SPEAKER: The question is:

"That the Bill, as amended, be passed"

The motion was adopted

16 23 hrs.

#### TOBACCO CESS BILL

MR. DEPUTY-SPEAKER: Now, we take up the next bill by Prof. D. P. Chattopadhyaya—Tobacco Cess Bill.

THE MINISTER OF COMMERCE (PROF. D. P. CHATTOPADHYAYA): I beg to move\*:

"That the Bill to provide for the levy and collection, by way of cess,

\*Moved with his assent and approval of the President. \*\*Not recorded.