

16.43 hrs.

STATUTORY RESOLUTION RE: STAMP  
AND EXCISE DUTIES (AMENDMENT)  
ORDINANCE AND STAMP AND  
EXCISE DUTIES (AMEND-  
MENT) BILL

श्री जगन्नाथ राव जोशी (शाजापुर) :  
सभापति महोदय, मैं संकल्प पेश करता हूँ कि  
वह सभा राष्ट्रपति द्वारा 22 अक्टूबर, 1971  
को प्रख्यापित स्टांप और उत्पादन-शुल्क  
(संशोधन) अध्यादेश, 1971 (1971 का  
अध्यादेश संख्या 16) का निरनुमोदन करती  
है।

सभापति महोदय, अब अध्यादेश क्यों  
जारी करना पड़ा, इस के विषय में मंत्री महोदय  
ने जो वक्तव्य भी दिया, वह कोई समाधान-  
कारक नहीं है, क्योंकि आज देश में जो स्थिति  
पैदा हुई है, जिसका वर्णन अभी मंत्री महोदय  
ने किया—एक्स्ट्राआर्डिनरी सिचुएशन—में  
समझता हूँ उड़ीसा में जैसी परिस्थिति पैदा हुई  
है, जैसा प्रकोप आया है, वैसी स्थिति तो पैदा  
नहीं हुई है। The situation is no doubt  
extraordinary, but it is a man-made  
tragedy. मार्च-अप्रैल के महीने के अन्दर ही  
वास्तव में जो कदम लेने थे, वे कदम लिये नहीं  
गये। कारण क्या है—यह तो वे ही जानते हैं,  
जिन की वजह से यह स्थिति पैदा हुई है, लेकिन  
शुरू में ही मंत्री महोदय ने जब बजट पेश  
किया, उस समय इन विस्थापितों के लिए 60  
करोड़ रुपया रखा गया था, उस समय भी  
हमने आपत्ति उठाई थी और कहा था कि यह  
घन-राशि कम है, क्योंकि स्वयं प्रधान मंत्री जी  
ने इस बात को स्वीकार किया था कि आने-  
वाले 6 महीनों के अन्दर लगभग 180 करोड़  
रुपये लगेंगे। उस समय शायद हमारी कल्पना  
यह थी कि बाहर से पैसा आयेगा। किन्तु  
जो भी यहां से बाहर गया, यही कहा कि हम  
कोई मदद लेने के लिए नहीं गये, हम तो बंगला  
देश की स्थिति पर ठीक से प्रकाश डालने गये।

ह्यूमैनिटेरियन कन्सीडरेशन में, मानवता की  
दृष्टि से यदि कोई दिल खोल कर सहायता दे,  
तो ठीक है। किन्तु यह आपत्ति तो अपनी ही  
राजनीतिक गल्ती के कारण आई थी, जिसका  
अन्दाजा हम उस समय नहीं कर पाये। इस  
बान को स्पष्ट रूप में सरकार को स्वीकार  
करना चाहिये। क्योंकि जब पहले 60 करोड़  
रुपये की राशि के लिए आप हमारे सामने आये,  
हमने उसी समय कहा था कि आप फिर आयेगे  
उसके बाद आप 200 करोड़ रुपये का सप्ली-  
मेन्ट्री बजट लाये, उसके द्वारा भी आप एक  
सौ करोड़ रुपये की घाटे की मुद्रा पैदा करने  
वाले थे। उसमें से केवल 50 करोड़ रुपया  
पुराने प्रपोजेक्ट के लिए निकालेंगे, ऐसी कल्पना  
थी। जब 150 करोड़ रुपये की घाटे की मुद्रा  
आप तैयार कर सकते हैं और जहां लगातार  
घाटे की मुद्रा से काम चलता है, एक तरह से  
आप की आदत पड़ गई है, तो फिर यह 70  
करोड़ रुपया भी आप उसी में मिला देते तो  
इससे कौन सी मुसीबत आनेवाली थी। जब हर  
समय, हर प्लान में घाटे की मुद्रा पर निर्भर  
करने की आपकी आदत पड़ गई है तो केवल  
70 करोड़ रुपये के लिए अध्यादेश निकालने  
की क्या आवश्यकता थी और वहां भी लोक  
सभा के अधिवेशन से केवल 15 दिन पहले—  
यह समझ में आनेवाली बात नहीं है। एक्स्ट्रा  
आर्डिनरी सिचुएशन 10-15 दिनों में होनेवाली  
नहीं थी, 15 नवम्बर से लोक-सभा और संसद्  
के सब सदस्य आनेवाले थे, इसी समय इसकी  
स्वीकृति आप ले सकते थे, इसमें ऐसा कौन-  
सा आसमान टूटनेवाला था—यह मेरी समझ  
में नहीं आता है। ज्यादा से ज्यादा इतना ही  
अन्तर पड़ना कि इसको 15 दिन बाद लागू  
किया जाता, अब आपने 15 नवम्बर से लागू  
किया, फिर दिसम्बर में लागू होता।

अभी कहा गया कि पैसे की जरूरत थी,  
इसलिये इसको लागू किया गया। ठीक है,  
जिम्मेदारी निभाने के लिये पैसे की जरूरत है  
और पूरी ताकत के साथ इस को निभाना भी

[श्री जगन्नाथ राव जोशी]

चाहिये, किन्तु सवाल यह है कि इस विपत्ति के मुकाबले के लिए जो कदम आप को सुझाये गए थे, क्या वे कदम आपने उठाये? मुझे याद है जब कामराज योजना के अन्तर्गत मोरारजी भाई त्याग-पत्र देकर बाहर आये तो उन्होंने कहा था कि अगर हम हर डिपार्टमेंट में 10 प्रतिशत की कटौती कर दें तो नये टैक्स लगाने की जरूरत न पड़े। क्या तब से लेकर आज तक ईमानदारी से इस दिशा में हमने कोई प्रयास किया। हमने अब तक कितनी कटौती की है, अगर इसका आप कुछ उल्लेख इसमें कर देते तो हमें भी अन्दाजा हो जाता कि आप कुछ कर रहे हैं। आज भी यह कहा गया है। राज्यों के गवर्नरों और मुख्य मंत्रियों की कांग्रेस में इसके बारे में चर्चा हुई। मैं पूछता हूँ—गवर्नरों और चीफ मिनिस्टर क्यों कहेंगे कि मत लगाओ। आज हम देखते हैं कई राज्यों के मुख्य मंत्रियों के पास अपने स्वयं के हवाई जहाज हैं और उस विमान में केवल अपने दलगत भगड़ों को निबटाने के लिए वे डगर से उधर घूमते रहते हैं, हफ्ते में दो-दो, तीन-तीन बार वे दिल्ली के चक्कर लगाते हैं—यह फिजूलखर्ची नहीं तो क्या है? अगर प्रदेश के या प्रशासन के किसी काम के लिए सलाह-मशविरा करने के लिए वे प्रधान मंत्री जी के पास आयें तो वह बात समझ में आ सकती है, लेकिन बहाँ तो भगड़ों को निबटाने के लिए आते हैं, फौरम-एन्टी पोग्रम के भगड़े के सिलसिले में आते हैं, यह फिजूलखर्ची नहीं है तो क्या है?

आपने यह टैक्स किस चीज पर लगाया है—न्यूज-पेपर्स पर, हमारे देश में तो न्यूज-पेपर्स पढ़नेवालों की संख्या ही बहुत कम है। धीरे-धीरे अब लोगों में पढ़ने की रुचि पैदा होने लगी है, ऐसी स्थिति में यदि आप टैक्स लगायेंगे तो मैं समझता हूँ कि यह बिल्कुल "इममोरल" है। इससे कितना पैसा निकलेगा, शायद 7 करोड़ रुपया निकलेगा, तो क्या केवल इतने के लिए ही यह टैक्स लगाना जरूरी था। मैंने

अखबार में पढ़ा कि छोटे न्यूजपेपर्स का एक डेपुटेशन आप से मिलने आया था और उस समय स्वयं वित्त मंत्री ने कहा था कि जिस की खपत 15 हजार से ज्यादा नहीं है, उन को एक्सक्लूड किया जायगा, लेकिन इस बिल में तो ऐसा कुछ भी नहीं है। छोटे-छोटे न्यूज-पेपर्स जो जिला स्तर पर या तहसील स्तर पर निकलते हैं, अगर उन पर भी दो पैसा लगा दिया जायगा तो इसका क्या परिणाम निकलेगा, जो सामान्य आदमी थोड़ा पढ़ा लिखा होने के बावजूद भी इसमें रुचि लेने लगा था, उसकी रुचि समाप्त हो जायगी, इसलिए It is nothing but a disincentive—अगर आप अखबारों को इसमें निकाल देने और पीरियॉडिकलज पर ही इसको लगा देने, तो मुझे कोई आपत्ति नहीं थी। लेकिन अखबारों को आप ने इसमें इन्क्लूड कर लिया है, इसलिए मैं इसको इममोरल कहता हूँ, वास्तव में इसकी आवश्यकता नहीं थी। फिजूलखर्ची आपने रोकी नहीं। इतना ही नहीं पिछले साल तक अनरियलाइज्ड टैक्स जो थे उनकी राशि कम से कम 556 करोड़ मुझे एक प्रश्न के उत्तर में बताई गई थी। वह राशि अब और बढ़ गई है, कम नहीं हुई है। जो मंत्री महोदय कहते हैं कि हम सब उपाय करने हैं तो यह भी एक उपाय था। क्या यह जो सात सौ या आठ सौ करोड़ की बकाया राशि टैक्स की है उसमें कुछ बमूली नहीं की जा सकती? क्या उसमें से 70 करोड़ निकालने नहीं जा सकते हैं? क्या फिजूलखर्ची को रोका नहीं जा सकता है? नमाम मन्त्रीगण हफ्ते में दो-तीन बार दिल्ली आकर जो फिजूलखर्ची करते हैं क्या उसको रोका नहीं जा सकता है? मेरी समझ में नहीं आता कि बंगला देश को लेकर इस देश के कितने लोग विदेशों में हो आये लेकिन उसका नतीजा क्या निकला? यदि प्रधान मन्त्री को ही बाहर जाकर ठीक प्रकार से प्रकाश डालना था तो फिर बाकी लोगों के जाने की क्या

आवश्यकता थी ? विदेशों में हमारे इतने दूता-  
वास हैं लेकिन फिर भी कितने ही लोग इस  
देश से दुनिया भर में गये। इतनी फिजूलखर्ची  
की क्या आवश्यकता थी जबकि एक-एक पैसा  
बचल करने के लिए आर्डिनेंस निकालने पड़ रहे  
हैं ?... (अवधान)... लाभ तो जरूर होना है  
लेकिन जब दो, दो पाच-पाच और दस, दस  
पैसा बचल करने के लिए अग्र्यादेश निकालने  
गए, हमारे यहां जब ऐसी स्थिति आ गई तो  
कुछ उमका प्रतिनिध भी हमारे व्यवहार में  
दिखाई देना चाहिए।

ऐसी स्थिति में मेरा यह कहना है कि  
केवल इससे चार नहीं चलेगा, अब तक यह  
स्थिति चलेगी ? हमारे रेफ्यूजी रिलीफ निखा  
गया है, हमारे बंगला देश का कोई जिक्र नहीं  
है। तो भारत में कई प्रकार के रेफ्यूजी हैं।  
यह समस्या अब तक हल होगी ? नहीं पर  
तेलंगाना की समस्या है तो गुट्टर वाला  
बारगल में रेफ्यूजी बनता है। उना है हमने  
देखा है। कहीं पर बेलगाम में कन्ड और  
मराठी की समस्या पैदा होती है तो बलगाम  
का कन्ड बोलने वाला रेफ्यूजी बनता है या  
कहीं मराठी बोलने वाला रेफ्यूजी होता है।  
आखिर क्यों ? आपने क्यों यहां पर गोन मोन  
रेफ्यूजी रिलीफ का शब्द रखा है ? Ultimately  
this government will have to become a  
refugee and will have work for the relief  
of that. इन रेफ्यूजों के आने पर बड़ा दुख है  
लेकिन बर्मा से पिछले साल रेफ्यूजी क्यों आए ?  
लका से स्टेटलेम बनकर 5 लाख आदमी आय,  
पूर्वी अफ्रीका में भी लोग तैयार हैं और उगलउ  
में भी ऐसी स्थिति है। तो अपनी राजनीतिक  
गलती के कारण ऐसा होता है। इसलिए जब  
तक आप राजनीतिक ठीक ढंग से नहीं चलाते  
तब तक वह समस्या हल नहीं होती। पहले  
आपने 60 करोड़ की मांग की थी और अब  
170 करोड़ हो गया। आखिर यह अब तक

चलेगा ? इसलिए मेरा मुझाव है कि आपको  
राजनीतिक गलतियां नहीं करना चाहिए  
जिसकी वजह से यह रेफ्यूजी यहाँ पर आये हैं।  
That hole will have to be plugged. उस विषय  
को आप बंद ही छोड़ दें और यहां पर रिलीफ  
के लिए चिन्ताएं रहे। रिलीफ देनी पड़ती है,  
कोई ठेकी बात नहीं है कि रिलीफ नहीं है परन्तु  
If it is an extraordinary situation created not  
by man, नैसर्गिक प्रकोप में कोई फलड आता  
है, बाढ़ आती है या भूचाल आता है तो  
यह बात समझ में आती है। यदि  
इस प्रकार की कोई आकस्मिक घटना  
होती है तो उसके लिए सभी को मिलकर पूरी  
ताकत के साथ उमरो निभाना पड़ता है लेकिन  
यह कोई ऐसी बात नहीं है। मार्च अप्रैल से लगा  
तार यह चालू है, पूर्व बंगाल में रेफ्यूजी आने  
का सिलमिला जारी है। कोई न कोई ठेकी बात  
होनी रहती है जिसमें अपने देश में रेफ्यूजी  
आते रहते हैं। ऐसी स्थिति में अध्यादेश जारी  
करना और यह भी जब 15 तारीख में रासद  
बैठने वाली थी, तथा वह अगवार जैसी चीज  
के लिए जो कि सबके काम में आता है, धीरे-  
धीरे सभी उसको पढ़ने लगें, उस पर टैक्स  
लगाना बिलकुल अनैतिक है। इसलिए मेरी  
प्रार्थना है कि पीरियाडिकल्ल, मैग्जीन के  
अलावा कम में कम दैनिक पत्रों के लिए जो  
आश्वासन दिया गया था कि 15 हजार में  
ज्यादा जिनकी खपत नहीं हुई उस पर टैक्स नहीं  
लगाया जायेगा—यह आश्वासन दिया जाये।  
इन शब्दों के साथ मैं इसका उत्तर विरोध  
करता हूँ।

THE DEPUTY MINISTER IN THE  
MINISTRY OF FINANCE (SHRIMATI  
SUSHILA ROHATGI) Sir, I beg to  
move\*

"That the Bill further to amend the  
Indian Stamp Act, 1899, the Central  
Excises and Salt Act, 1944, and the

\*Moved with the recommendation of the President.

[Shrimati Sushila Rohatgi]

Union Duties of Excise (Distribution) Act, 1962, be taken into consideration."

Hon. Members are aware that the question of raising additional resources to meet the expenditure for relief of Bangla Desh Refugees was discussed at the last meeting of the Governors and the Chief Ministers of States held on the 12th October, 1971. It was agreed at this meeting that both the Centre and the States would raise additional resources for meeting the above expenditure by the levy of tax, duty or surcharge on certain instruments of mass circulation. The representatives of the States had also agreed that the revenue realised therefrom would be entirely placed at the disposal of the Centre for the above purpose.

In the light of the above decision, the Stamp and Excise Duties (Amendment) Ordinance, 1971 (16 of 1971) was promulgated by the President on the 22nd October, 1971. The said Ordinance provided for the levy, with effect from the 15th November, 1971, of—

- (a) an additional duty at a flat rate of 10 paise per instrument on Bill of Exchange, Bill of Lading, Debenture, Letter of Credit, Policy of Insurance, Promisory Note, Proxy, Receipt and Transfer of Shares falling under Entry 91 of the Union List. The additional duty will be collected by means of special adhesive stamps bearing the inscription "Refugee Relief". Under Article 268(2) of the Constitution, the proceeds of this additional stamp duty would accrue to the States. Since the decision is that the States would make available to the Centre the additional revenues so raised, it was decided to collect the additional excise duty by means of special adhesive stamps referred to above as it would facilitate accounting and subsequent transfer of the proceeds by the States to the Centre. The additional stamp duty is likely to yield a revenue of about five crores of rupees in a full year and Rs. 1.9 crores in the current financial year.
- (b) An excise duty at the rate of two paise per copy on newspapers and

other printed periodicals. In order to save small newspapers and other printed periodicals from this levy, by a notification, it has been provided that such newspapers and periodicals whose average circulation does not exceed 15,000 copies per publishing per day, will not be liable to pay the above excise duty. By another notification, newspapers and periodicals which are not ordinarily intended for sale have also been exempted from the levy. This would ensure exemption from duty of school and other college magazines, etc. which are distributed free to the students. As in the case of other excisable commodities, the facility of export under claim for rebate or alternatively under bond has also been extended to this item.

In order that there is no interruption in the smooth functioning of this excise duty, certain procedural relaxations like the extension of Self Removal Procedure, simplification of licensing formalities, requirements of gate passes and acceptance of the licenses' records, etc. have also been made.

The above duty on newspapers and other printed periodicals is expected to yield a revenue of Rs. 7 crores in a full year and of about Rs. 2.6 crores in the current financial year.

Under the Union Duties of Excise (Distribution) Act, 1962, the proceeds of Union duties of excise are distributed amongst the States on the basis of the distribution formula laid down in that Act. Since the excise duty on newspapers has been levied for meeting the expenditure on relief of Bangla Desh refugees, it has been provided by amendment of the Union Duties of Excise (Distribution) Act, 1962, that the proceeds of this duty shall not be distributed to the States and will accrue to the Centre.

Sir, it became necessary to impose these

levies through an Ordinance for the following reasons :

- (i) Parliament was not then in session ;
- (ii) Action had to be taken immediately to raise maximum resources, as delay would have impeded our efforts in this direction ;
- (iii) Steps were to be taken to make the special adhesive steps available to the general public before the 15th November, 1971, the date from which additional stamp duty on certain instruments was to be levied ;
- (iv) For the purposes of imposition of excise duty on newspapers and other printed periodicals, it was necessary to initiate licensing formalities and to make the prospective licensees familiar with the excise procedure including the formalities under the Self Removal procedure ;
- (v) It was also necessary to make all other administrative arrangements for the collection of the duties from the appointed date ;
- (vi) The date of effect of the levies had to be kept as 15th November, 1971, as the above preparatory steps were required to be taken to avoid inconvenience to the public.

Sir, I commend the present Bill which seeks to replace the above Ordinance as the objective underlying the Bill is for a laudable purpose, namely, meeting the expenditure for relief of Bangla Desh refugees. I request the House to unanimously accept the Bill.

I move.

**MR. CHAIRMAN :** Motion moved :

"This House disapproves of the Stamps and Excise Duties (Amendment) Ordinance, 1971 (Ordinance No. 16 of 1971) promulgated by the President on the 22nd October, 1971."

"That the Bill further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the

Union Duties of Excise (Distribution) Act, 1962, be taken into consideration."

Shri Jyotirmoy Basu—absent ; Shri Bhogendra Jha—absent. Shri Chittibabu.

\***SHRI C. CHITTIBABU** (Chingleput) : Mr. Chairman, Sir, the Deputy Minister of Finance has placed before the House the Stamp and Excise Duties (Amendment) Bill to replace the Ordinance issued by the President on 22nd October, 1961. She also referred to the salient features of the Bill.

[**SHRI SEZHIYAN** *in the Chair*]

17.00 hrs.

So far as I am concerned, I support the additional stamp duties, as they have been levied with the express intention of giving relief to the Bangla Desh refugees. But I oppose the levy of 2 paise as excise on the newspapers. The Government do expect to collect a substantial sum from this levy. But I do not know how they are going to collect this from the newspapers owners. By giving a fictitious figure of circulation, the big newspapers try to get excessive quota of newsprint, which they sell later in black market and make huge profits. If the circulation is 2,00,000, they show it as 5,00,000 and thereby hoodwink the Government. Immediately on the levy of 2 paise, they have raised the price of the newspaper by five to ten paise. I would request the hon. Minister to enquire how they have raised the price 5 to 10 paise when the levy is only 2 paise. I would also like to know on what basis the Government is to collect the excise levy—is it going to be on the real circulation or on the fictitious circulation figures given by the newspapers.

It is common knowledge that there is acute scarcity of newsprint in the country. Taking advantage of this scarcity, the big newspapers are selling the excessive newsprint, which they got by showing fictitious figures of circulation, in the black market and they are amassing wealth. I would like the Ministers to go into this question also and take effective steps to curb this unhealthy trend among the big newspapers. It is to be appreciated that the small newspapers cannot stand in competition with these big newspapers. I request that this

\*The original speech was delivered in Tamil.

[Shri C. Chittibabu]

industry should be brought under the purview of the Essential Commodities Act. The poor people are not in a position to go to a cinema by spending Rs. 5 or go to other entertainment programmes by spending Rs. 10. They spend their leisure in reading the newspapers which give them an idea about the happenings in the country and abroad. These people are now being deprived of even this petty pleasure. This levy of 2 paise will, as it has happened already, unduly hit the common people.

The Government could have taken recourse to some other method of collecting revenue from the newspaper. If you happen to open an all-India newspaper, say for example, *The Hindu*, *The Times of India* or *The Statesman*; out of ten pages, at least six pages carry only advertisements. For each by advertisement the newspaper gets Rs. 10,000 or more. A particular paper in Tamil Nadu gets an annual income of Rs. 4 crores from advertisements alone. The big newspapers corner all the advertisements issued by the Central Government and by the public sector undertakings. It seems that the public sector undertakings are determined to fatten the belly of big newspapers by giving all their big advertisements to them, at the cost of smaller newspapers which are struggling hard to survive. If the Government had levied a surcharge on the advertisements, then they would have been able to realise the same amount, if not more, which they are likely to get from this 2 paise excise levy.

All the Members of Parliament are given at regular intervals the copies of Annual Reports and other allied documents of the public sector undertakings. One is amazed at the superior quality of printing and the fine paper used in such Reports. There is also glossy cover, which can be seen from a distance lying at the Publication Counter. When the public undertakings, almost all of them, are incurring losses every year, I cannot understand this extravagance. It is also understood that these Reports are printed in private presses who charge exorbitant rates for printing. If the Government give a directive to the public undertakings that all their Reports should be got printed in the Government Presses, then the Government will be able to effect enormous savings. Instead of

levying this 2 paise excise on the newspapers, they could have done this. Here, also, I feel that it is the undeclared policy of the public undertakings to give all uncouragement to private presses.

There are innumerable money-lenders in the country who charge usurious rate of 25% interest on the poor people who have no other go except to approach them in times of need. They roar in wealth exploiting the poor people. Similarly, in almost all the States there are any number of Chit Funds whose primary function is to loot the public and to cheat the Government of income tax. The Government could have taken recourse to levy taxes on these money-lenders and the chit-fund organisers in which case they would have got enough funds to give relief to the Bangla Desh refugees.

Similarly, there is an all-India racket of dealing business in Hundis. With mutual connivance they innovate ways and means to deprive the Government and the public exchequer of the tax dues. The rich businessmen frequently indulge in this pastime. This source has also not been tapped by the Government so far.

I would now come to the plight of small newspapers existing in the different regions of the country. They neither get adequate revenue from advertisements, nor get enough newsprint quota. As I stated earlier, both these items have become the prerogative of big newspapers. As I am myself an Editor of a small paper, I am fully acquainted with the problems of small newspapers and the shady deals of the bigger ones. I have taken pains to narrate the woes of small newspapers because the Ministry may not be so fully acquainted with their problems. The bigger newspapers, especially the English newspapers, have got all-India readership. But the regional language paper caters to the requirements of the local people who are eager to get acquainted with the different problems faced by the country. I am afraid that by this levy of 2 paise, more than the bigger newspapers, the smaller ones will be deprived of readership and having no other support except the readership, they may be forced to wind up. When ignorance is so wide-spread in the country, we cannot afford to harm the interests of

the smaller newspapers, especially the regional language papers.

I have a few suggestions to make on this Bill. The two paise excise levy may be imposed on the papers having a circulation of 50,000 and above. But for the papers having a circulation of 50,000 to 20,000 this levy of 2 paise should be reduced to one paise. The loss of revenue on this score can be compensated by levying a surcharge on the advertisements which the big newspapers get. The newspapers having a circulation of less than 20,000, the weeklies and the monthlies in the regional languages should be completely exempted from this levy. I would also add here that newspapers like NAVAMANI in Tamil Nadu which is run on cooperative basis should be exempted from this levy of 2 paise. I would also appeal to the Minister that an investigation has so be made as to be how the big newspapers have raised the price by 5 paise to 10 paise while the levy is only 2 paise.

As the newspapers in the eastern region of the country have closed down, there is black-out of important news in this sensitive area for the people of this region. When the country is faced with an emergency, when the security of the country is threatened by external aggression, the people living in the border States like Assam, West Bengal, Orissa in the East and in States like Rajasthan, Gujarat in the West, should be kept well-informed of the day to day developments in the country. The economy of the country has not developed so much that the people living in far corners of the country can possess a radio set to get information. The only mass media available for the poor people of the country living in interior and in remote corners are the small regional language papers.

I would once again appeal to the hon. Deputy Finance Minister that she should bring forward amendments incorporating the suggestions made by me earlier. I would conclude by appealing to her that the smaller newspapers having a circulation of 20,000 and less should be exempted totally from this levy, as also the newspapers run by cooperatives.

With these few words, I conclude.

SHRI JYOTIRMOY BOSU (Diamond Harbour): Before I start speaking, may I draw your attention to the fact that at

least we expect some Minister from the Ministry of Information and Broadcasting to be presented here, because we shall be saying things about that Ministry and we expect some replies in regard to those points. Shrimati Sushila Rohatgi is competent enough talk about finance and money matters, no doubt, but we shall be talking about the Ministry of Information and Broadcasting too.

As far as the first part of the Bill is concerned, I would not like to say very much, because here is a position where initially and primarily they are touching people who can afford to pay more. But why is it that they are confining the amount to 10 paise and not increasing it to Rs. 5? If a Bill of lading or a railway receipt is valued at Rs. 2000 or Rs. 3000 or Rs. 5000 or a Bill of exchange is valued at a lakh of rupees, why is it that Government are fighting shy there and confining their heroism to 10 paise only?

I had suggested to Government many a time that in many countries, cheques are taxed. In Britain from which we have borrowed and learnt the banking system, they have a two penny stamp on each cheque. Why is it that our Government are hesitant to put a tax on cheques at least above Rs. 500? When Government need money for a good cause, why is it that they are unwilling to come and present a budget for the purpose? Why is it that they have been underplaying it from the beginning? We understand that the Government and their party are very good at gimmicks. But you feel that your gimmicks are paying you at all? If you ask me—No. You have miserably failed not because your machinery is not there but because of the policy you follow, because of the class character of the Government. I have referred to this in the morning, yesterday and day before that according to the Auditor General, the tax arrears, which Ministers have been trying to mislead the House by quoting lower figures, are to the tune of Rs. 900 crores. Out of that, 92 per cent involves the corporate sector and high personal income groups. Are you afraid of touching them? If you ask me—Yes. So you have to go back to the poor to fleece them.

From 1967 onwards I have been saying here time and time again about the necessity of putting a stop to the evil of over-

[Shri Jyotirmoy Bosu]

invoicing and under-invoicing. There was a committee appointed under Shri Kaul. I am sorry to say either with a motive or without knowledge, they have grossly underplayed the evil which is depriving the country of I am not talking about smuggling of currency notes, gold etc — a foreign exchange of Rs. 400 crores a year. It is not only depriving you of much needed foreign exchange, it is also affecting the internal tax structure. You have not been able to lay your hands on these people. You have just made a feeble attempt and brought out a report which is rather not helpful; on the contrary, it diverts your mind.

Why is it that the recommendation for a tax on advertisements in newspapers has not been accepted? I suppose you are afraid of the big newspaper monopolists lest they may ignore you. They say the truth about you and they refuse to black us out. That is why you are touching the monopolists. I would like to have a reply on this from the Minister.

About the strike by newspapers hawkers in Calcutta, what has been stated is in correct. This is what they have said :

"...that the Calcutta papers have increased prices in 1966 from 16 to 18P, in 1970 from 18 to 20P, in 1971 February from 20 to 22P and in November 1971 the contemplation was from 22 to 26P and this 2 P added to make it 28".

What happened? The moment it was announced, the hawkers were told by their subscribers that they did not want papers. Many of them said that they would like to have their paper once or twice a week because the policy of the Government in the last 15 years has reduced the purchasing power of the common man, in actual fact. May be the rupee value might look impressive to Government, but in terms of the purchasing power it is reduced.

They feel that by this action 10,000 newspaper hawkers would be out of job which means 50,000 people who would starve and be pushed on to the streets, because Government have no scheme to absorb them anywhere so that they could work and live.

There was no reasonable ground for increasing the price as such of the news-

papers. The hawkers were willing on 13 November to sit down with the owners for a discussion and settlement on this question.

But another department of Information and Broadcasting, namely, All India Radio (AIR) had wrongly broadcast that the poor hawkers, because they have been demanding a commission, had gone on strike. This is nothing but a wrong propaganda made by the owners through the All India Radio which is most unfortunate. Today, in India, the press is in the hands of the monopolists, and the Government keep them alive in a healthy state, and in a big way allow them to grow and prosper in its own interests.

We talk about the price-page schedule. The Supreme Court— we know the character of your judiciary had struck it down. But why no ordinance was brought out then? You could bring out ordinances for so many things. But why an ordinance was not taken out to enforce the price-page schedule? Then, why a Bill was not brought subsequently to make it into an Act? This shows that your promises and your utterances are all hollow.

Then there is widespread malpractice in the distribution of newsprints. And you know that newsprint which costs in the controlled market about Rs. 1,400 a tonne, is sold in the black market at Rs. 2,300, and immediately before the elections, it touched even a price-range of Rs. 3,200 per tonne. I am quite sure my hon. colleagues here will agree with me there.

There is one paper in Calcutta—*Anand Bazaar Patrika*. Sometime ago, they were caught red-handed and this Government had struck a deal that "you do not write against us, and we shall not proceed against you." That deal has prevented them from prosecuting a paper which was involved in black-marketing in newsprint.

Then we had a Congress MP, Shri Premchand Verma. He was running a paper. I had been told many times that he drew newsprint but never published a paper. That is your party. We would like to hear what you have done on that.

Then, the ABC—Audit Bureau of Circulation. It is nothing but a big joke. There is such a lot of corruption among those who try and deal with this ABC;

they do not know the ABC of honesty. Therefore, I have forwarded a letter to the Minister of Information and Broadcasting, wherein the details of corrupt practices which are adopted by those staff working for this newsprint control have been given. But this Government are not willing to disturb the newsprint monopolists, because there is some understanding among them : a mutual admiration society—scratch each other's back. So, they cannot do it.

I then come to another Bengali Paper, *Basumati*, the editor of which is the former Law Minister of the Congress Government, and a sitting Member of this House, Mr. Asoke Sen. Serious charges have been brought against the *Basumati* in respect of black-marketing in newsprint and unaccounted money to the tune of Rs. 22 lakhs. A CBI enquiry was instituted in May, 1968. Three and a half years have passed, but nothing has happened, because he belongs to the Congress. He is a former Congress Law Minister. If you ask me, he was a Congress unlawful Minister. That is all.

SHRIMATI SUSHILA ROHATGI :

Can such remarks be made when the concerned Member is not present in the House.

SHRI JYOTIRMOY BOSU : It is his job to be present here. The Member is expected to be present here. You must know the rules.

In the last three decades, in Calcutta, not a single new daily paper worth its name has come out. What is the reason? The readership figure for the eastern region, on the basis of a thousand in population, is very low. If I remember aright, it is 26 per thousand. In the southern region it is about 68. That is the condition.

Today, Mr. Chairman, these newspaper-owners are in a fix. They have shown a highly inflated figure in the ABC, the big joke. Now, the Government will be asking them to pay the paise per newspaper as per the circulation figure of the ABC.

They are finding it difficult to pay that money. Therefore all this trouble is created.

Any newspaper is initially given newsprint enough for printing 10,000 copies. Have we ever worked the economics of

newspapers? Why not raise it to 20,000 at least to start with if you really mean business? What has happened with the Newspaper Corporation Finance Bill? Has a decent burial been given or some other brand of socialism is being tried in the big monopoly press?

The big newspapers enjoy subsidy from the LIC. Why is that? There is liberal bank lending to big newspapers. The *Anand Bazaar Patrika* has taken on over draft of not less than Rs. 65 lakhs; that is what I understand. Newsprint for black-market, advertisement for prosperity and bank finance for survival—a wonderful congregation. They must keep you too alive and prosperous. It is very nice.

The biggest weapon is advertisement and it is used by Mrs. Gandhi in her own interest. What happened? The *Ananda Bazaar Patrika* had written an article on her visit to Calcutta. The article was found to be bitter for the ruling party. One of the owners was summoned to Delhi and he was rebuked. He was threatened: if you continue to write like this your advertisements will be cut. I do not know what they have done. They must have surrendered.

Take another instance from *Jugantar*. Mr. Vivekananda Mukherjee wrote an article on Bangla Desh refugees. One telephone call went from Delhi to Mr. Tushar Kanti Ghosh saying: you are a congress man and the father of a congress Minister, what is happening to your paper and why are you publishing such articles? Vivekananda Babu was told by Tushar Babu: you better stop writing for us. That is the freedom of the Press in this country under Mrs. Gandhi's rule.

The amount of money that is given in the shape of subsidies and advertisements to newspapers is a closely guarded secret, as if it is the personal property of the Ministers and the Government. Many times I want to know the amount given to different newspapers. They have denied me that information and I do not think that they are justified in doing so.

Is it true that advertisements to the tune of Rs. 50 crores are given, out of which only 4 per cent are given to smaller newspapers? Is it also true that 85 per cent of the public sector advertisements go to the big newspapers and only 15 per cent to the smaller papers? Is it also true that 10 large newspapers alone consume 75 per cent

[Shri Jyotirmoy Bosu]

of the total advertisement in value? What about having agencies which could cater to all the languages? I have suggested telex and teleprinter machines for different languages. You are not interested in all these things.

The AIR, the All India Radio is fully under Delhi's control. Mr. Chairman, you might be interested to know this because your party was talking about more power for the State Governments. One station director regrettably told me that he had no power over the news editors of the All India Radio. The news editors take directives from Delhi and the State Governments have no say in the matter.

There is a huge monster, the Press Information Bureau, I call it the Press Interference Bureau. It is constantly suppressing the truth and functioning wholly for the Ministers and the Government.

I want to ask another question. What about the Second Press Commission promised on the floor of this House on 28th August, 1969? In spite of all these wonderful deeds what might has this Government to ask this House to approve proposals for levying taxes on the people who are groaning under sever pressure today due to the wrong and motivated fiscal measures.

श्री भोगेन्द्र भा (जयनगर) : सभापति जी, अभी जो हमारे सामने विधेयक है जो अन्ध-देश के स्थान पर आया है वह इस उद्देश्य के लिए रखा गया है कि जो बंगला देश के शरणार्थी हमारे देश में आए हैं उसके कारण जो बोझा हमारे ऊपर बढ़ा है उसका एक हिस्सा इससे पूरा किया जाय। इस उद्देश्य के बारे में कोई दो रायें नहीं हो सकती हैं। न इस सदन के भीतर दो रायें हैं और न सदन से बाहर अपने देश के अन्दर दो रायें हैं। सवाल यह उठता है कि जो अनिश्चित धनराशि की आवश्यकता है उसको कहाँ से लिया जाय। अभी तक जो कुछ भी जो कदम उठाये गये हैं जो अध्यादेश आए हैं या जो विधेयक पारित किये गये हैं या अभी आने वाले हैं उनके आधार पर यह निश्चित मान्य पड़ रहा है कि भारत सरकार केवल

धन अर्जन की बात नहीं कर रही है जिसके कागि और खोत हैं जिनको वह खू नहीं रही है, कि जन साधारण पर चोट करने का इसने निराय कर लिया है। हम सभी जानते हैं कि लगभग 4 हजार करोड़ रुपया ऐसा हमारे देश में है जिसे काना रुपया कहा जाता है, जिस का कोई हिस्सा नहीं है। याज की स्थिति में जो धार धार आह्वान करने पर भी, अपील करने पर भी, चोरी का रुपया सामने नहीं आया उसके लिए कोई कानून बनवा जा सकता है, ऐसी सख्ती की जा सकती है, जो कानून है उसको लागू करके उसको मजबूर किया जा सकता है कि वह जो कानून इस प्रकार का है उसका बड़ा हिस्सा सरकार के हाथ में आ जाय। लेकिन न ऐसा कोई प्रयास सरकार कर रही है और न ऐसा करने का कोई प्लान सरकार कर रही है जिससे धन की यह आवश्यकता बहुत हद तक पूरी हो सकती है। जो यह छोटे-मोटे कर लगा कर धन हासिल किया जायगा उससे कई गुना ज्यादा धन उभार मिल सकता है। इसी तरह से आयकर का बहुत बड़ा हिस्सा बाकी है। 5 लाख से ऊपर आयकर जो बाकी रखे हुये हैं ऐसे दर्जनों परिवार हमारे देश में मौजूद हैं जिनकी सूची भी पिछली लोक सभा के सामने सदन में आ चुकी थी। ऐसे लोगों से वह राशि निर्भरता से बसूल की जाय। या अगर उनमें भी थोड़ी बहुत देश भक्ति है, मानव-भक्ति है तो उनको मजबूर किया जाय कि जो देश का धन वह बाकी रखे हुए हैं, उनके धन की बात में नहीं करता, जो देश का धन और जो कर की चोरी का धन वह रखे हुए हैं उसे वह दें। इसके लिए उन्हें मजबूर किया जाय। लेकिन ऐसा कोई संकेत नहीं आ पाया है कि सरकार ऐसा करने वाली है।

इस तरह से जो अभी कुछ समय पहले श्रीमती मुशीला रोहतगी कह रही थीं, शायद उनको भ्रम है कि जो भी वह कदम उठा रही

है वह करोड़पतियों के हिसाब में नहीं है या वह आम जनता के ऊपर चोट करने वाला नहीं है इसलिए शायद व. ब. जोर में बोल रही थी कि ऐसा होना तो वह उथर न बैर होने और हम लोग उार न होने लेकिन जो यह ठोस तदम उर है एन फ वह आम लोगो पर जनसाधारण पर भी जा रही है और एक-तरफा कपेटपतियाँ आरंभ की जा रही हैं जो देश को घन युग पर प्रहार करेगी और देश को घन जादती अपने पागल करेगी है। देश मसीबन में है। हमारे पर सरकार का खतरा है। उसके लिए सारा देश तैयार है। लेकिन उनके द्वारा जादती के उभरने को रोकने की श्रम तो प्रयास नहीं हो रहा है। यह जो तीन प्रयासों में उभरी जा रही है और उनसे उनसे राफ प्रह सामने आ रहा है कि मीठे दास्य शर बगला देश के शरणाथियों का एक बहाल बना कर आम जनता पर यह चोट कर रही है और करोड़पतियों के अन्यायपूर्ण हित को देश विरोधी हिसाब में सुरक्षा की घोषणा कर रही है। यह आम जनता के ऊपर जो चोट का बोझ सरकार लाद रही है शायद यह समझ कर लाद रही है कि लोग बदलित कर ले। यह सही है कि ऐसे मौके पर जो बोझ दिया जा रहा है उसमें भी ज्यादा बोझ बर्दाश्त करने के लिए देश तैयार है और तैयार होना चाहिए। लेकिन सबाल यह है कि जो घन हमारा पडा हुआ है जो करो की चोरी का रूपया पडा हुआ है वह नहीं लाया जा रहा है और आम जनता पर जैसे रेलगाडी बढ़ा कर, तीसरे दर्जे के मुसाफिरो पर ज्यादा भार डाल कर और इस विधेयक के द्वारा अकल के ऊपर भी टैकम लगा कर रूपया जुटाने की बातें की जा रही है। तो ऐसी स्थिति में यह सदन के सामने विचारणीय प्रश्न है कि क्या सरकार सोचेगी कि घन प्रजन के लिए दूसरे स्रोत वह ढूँढेगी या नहीं जो उस के अपने घन के स्रोत है, जो उसका अपना रूपया चोरी करके रखा हुआ है, उसको लाने की कोशिश करेगी या उसको छोड़ कर आम जनता पर चोट करने

का काम करेगी ? यह सही है कि आज बगला देश की जो स्थिति है उसमें देश एत-राज करके भी शायद उसी बर्दाश्त करने लेकिन यह जो जमा होता जा रहा है इसमें इनका नग्न चित्र सामने आना जा रहा है और लोग यह कहने लग गये हैं कि यह गद्दी की तब्दीली हुई लेकिन आम जनता के लिए प्राथिक नीति का जमा नफ मरान है उसमें कोई तब्दीली नहीं आ रही है। एक तरफ तो हम मंत्रैवार्थक अधिनायक हो रहे हैं जिससे कि हम प्रगतिशील तदम उठा सके दूगरी श्रम जो परिणाम सर्वधानिक है, ता कानून है, उनका इस्तेमाल नहीं कर रहे हैं जहाँ तक कि करोड़-पतियों का मामला है। ऐसी जो स्थिति है उसमें मरा सदन में यह आग्रह होगा और अगर सरकार भी समझ सके तो अच्छा है कि प्रायः खतरा घन देश उस नीति को बहुत दिनों तक बर्दाश्त नहीं करेगा, भन ही सबक की घडी में देश हमको बर्दाश्त करे।

इस तक अखबार का सवाल आता है यह अखबार का पैसा किससे देना पड रहा है ? अभी श्रीमती नन्दिनी सत्यधी का कलकत्ते में भाग हुआ। उन्होंने बड-बड अखबार के मालिकों के सामने भाषण दिया कि अखबार की कीमत न बढ़े। तो उनके लिये तो भाषण हो रहा है और नाटकों के लिए टैकम लग रहा है। यह पूजावाद का हमसा का गुण है। पूजापति के लिए धैली, करोड़पतियों के लिए धैली और आम जनता के लिए मीठे मीठे शब्द, मीठे भाषण। जो दुनिया की सभी पूजावादी सरकारों का चरित्र है उसी चरित्र में नगे रूप में यह सरकार आ रही है। ऐसी स्थिति में मैं इस विधेयक का पूरा विरोध करता हूँ।

मैं विशेष तथ्यों में जाकर सदन का अधिक समय नहीं लूंगा। लेकिन यह आग्रह करूंगा कि अगर सरकार चाहती है कि सभी पक्षों की राय से वह इस विधेयक को पारित कराए तो यह मुनासिब होगा कि इस विधेयक का वह हिस्सा जहाँ अखबारों की बिक्री का मामला

[श्री भोगेन्द्र झा]

है, दस हजार बहत नावाफी है, उसके लिए संशोधन भी दिया गया है, उसको वह 30 हजार रखे, उसके ऊपर वालो पर लगाए और उसको कडाई से वमूल करे। उसमें वमूली का खर्चा भी जो सरकार अधिका बता रही है, वह भी बच जायेगा और छोटे अखबारो पर चोट भी नहीं पड़ेगी। दूसरी तरफ जो विज्ञापन का एक जरिया है जिसके लिए अभी हमारे मित्र ज्योतिर्मय बसु ने त्रिभाव दिया है, और सरकार को मालूम भी है कि कितना अधिक सरकारी पैसा उन करोड़पतियो के हाथ में अखबारो के विज्ञापनो के जरिए जाता है और उस विज्ञापन की आवश्यकता हर हालत में हो, ऐसी बात नहीं है। बहुत से हमारे उपक्रम हैं, राष्ट्रीय सम्थान है जिन के अपने पत्र और पत्रिकाएँ हैं बहुत से मासिक पत्र निकलने + उनमें सरकार विज्ञापन नहीं छपाती है, करोड़पतियो के अखबारो में देनी है। इसमें भ्रष्टाचार भी होता है। अखबारो के मालिक अफसरो को नीचे में पेशगी के रूप में कुछ देते हैं। इस तरह में यही एक कायदा बना ले और उस में यह भी होना है कि अखबारो की नीतियों पर भी दबाव आना है, जहाँ तक अखबारो की नीति का मवाल है, पूजीपतियों के अखबार सरकार के मंत्रियो की तस्वीर छापते हैं, मंत्रियो के भाषण भी छापते हैं लेकिन एक भी प्रगतिशील कदम उठाए तो देश के सभी करोड़पतियो के अखबार उसके खिलाफ हो जाते हैं। सरकारी पैसे पर चलने वाले, आम जनगण के पैसे से चलने वाले ये अखबार आम जनगण के खिलाफ हो जाते हैं। ऐसी स्थिति में क्या सरकार विज्ञापन में कटौती नहीं कर सकती है या यह जो अपने राष्ट्रीय उपक्रम है उनके पत्रों में विज्ञापन नहीं दे सकती है? उससे खर्चा बच सकता है और छोटे पत्रो और पत्रिकाओं को बहावा मिल सकता है।

क्या सरकार यह कर सकती है या नहीं? मेरा आग्रह होगा कि इसमें यह परिवर्तन

सरकार करे और एक परिवर्तन यह कर ले कि एक पैसा या दो पैसा जो बढाया जा रहा है वह पाठको में न लिया जाय और यह बडे अखबारो तक ही सीमित कर दिया जाय। 30 हजार या 25 हजार तक इराको रखे और पाठको में यह पैसा बगल न किया जाय, यह रोक सरकार लगा दे तो बात गमभू में आ सकती है कि जिनके पास फिहूल पैसा है अखबारो के जरिए भी उनमें लेने का प्रयाम सरकार कर रही है और सिर्फ आम जनगण पर चाहे वह रेलभाडा बढ़ाकर हो या पोस्टल स्टाम्प, लिफाफा टनलेंड लैटर पर बडा कर हो, केवल आम जनगण पर चोट नहीं कर रही है। अगर यह थोडे में परिवर्तन सरकार करे, आम लोगो पर जो चोट कर रही है उसमें थोडा बचाव करे कि अखबारो के बडे हुए पैसे आम लोगो में वमूल न लिए जाये, अखबारो की कीमत न बढ़ाई जाय इस दौरे में हम पर अगर वह राक लगा दे तो ठीक है और अगर यह नहीं कर सकती तो मदन में मेरा आग्रह होगा और इस विधेयक के खिलाफ मत देने के लिए हम मजबूर हो जाएंगे। सरकार अभी भी सोच सकती है तो सोचे नहीं तो जनता एक ही नारा लगायेगी और लगाना चाहिए, देश एक ही मतलब निकालेगा कि करोड़पतियो को सरक्षण दे कर आम जनता पर चोट करने का बगला देश के नाम पर एक बहाना ढूँढ रही है। जो एक जायज बात है जिसके लिए सारा देश साथ देगा, वह न करके, आम जनगण पर चोट करके उसके उत्साह को कुष्ठित करने का वातावरण यह सरकार पैदा कर रही है।

PROF. S. L. SAKSENA (Maharajganj) : Sir, in all my parliamentary life of 35 years, 18 years in UP Assembly and 17 years in this Parliament, I have never seen an instance where 13 Ordinances were passed within the course of one month. These Ordinances are, in the language of the late Speaker, Shri Mavalankar, a negation of democracy.

Secondly, never before have I known of such huge taxes being imposed by Ordinance. Most of these 13 Ordinances impose taxes on the poorest of the poor.

Thirdly, these Ordinances were promulgated on the 22nd October, when Parliament had already been summoned to meet on the 15th November. Heavens would not have fallen if government had waited for three weeks and more and imposed these taxes through legislation. Sir, I consider these Ordinances to be an insult to this Parliament.

Fourthly, Sir, I oppose these Ordinances because they impose taxes in the name of Bangla Desh refugees. Bangla Desh, refugees are our guests and we should meet the expenses on them from our general revenues and we should not have imposed these taxes in their names on the poorest of the poor to make refugees unpopular.

Fifthly, Sir, I am sorry that most of these taxes are on the poorest of the poor. Except the tax on air travel, which I approve of, all the other taxes, like taxes on railway fares, postal articles and newspapers are taxes on the most essential needs of the poorest people. In fact, the tax on newspaper is a tax on knowledge. These taxes should never have been imposed. The sum of Rs. 70 crores, which these taxes will yield, could have been obtained by practising austerity and savings in all departments of Government.

Sixthly, it has been said that these taxes are temporary and will last only till the refugees are here. But how and when will the refugees go back? The Government first said that world opinion will force Yahya Khan to come to terms with Sheikh Mujibur Rahman and his Awami League. But nothing like that has so far happened and instead the Pakistan army is stationed on our border and is bombarding our territory every day and our citizens and soldiers are being killed. Yet, our Government is still hesitating to call Pakistan's bluff and to teach it a lesson. I say that the refugees will go back to their homes in Bangla Desh only when we send our forces inside to conquer the Pakistan army and establish the Awami League Government in independent Bangla Desh. Since all the properties and land of the refugees have been looted, our forces may have to help them in getting back the possession of their lands and property in their villages.

To make these taxes really temporary and to enable the refugees to go back at the earliest possible time, I think the time has come to extend immediate recognition to the sovereign independent government of Bangla Desh and to defeat the Pakistan army once for all by teaching it a lesson which it may never forget both on the eastern front and the western front. This time there should be no Tashkent and the whole of occupied Kashmir should be liberated by our forces in a short and swift blitzkrieg. Further delay will be suicidal.

Sir, our government missed the bus in April last. If we had recognised Bangla Desh Government at that time and had sent our troops on a mission of mercy into Bangla Desh then, a million people would not have been butchered and these ten million refugees would not have been uprooted from their hearths and homes. Let us not miss the bus a second time now. Our army should now be given orders to march and conquer the enemy once and for all.

SHRI INDRAJIT GUPTA (Alipore) :  
 Mr Chairman, I would like to supplement what my colleagues on this side of the House have said about this Bill. You will find from the Statement of Objects and Reasons, not only of this Bill but of the other two Bills relating to postal articles and railways fares, that the general justification for these measures is that it was agreed at the meeting of the Governors and Chief Ministers of States held at New Delhi on the 10th October, 1971 that both the Centre and the States should levy taxes, duty and surcharge at appropriate rates on instruments of mass circulation falling within their respective fields.

What has attracted the notice of these rulers of ours is instruments of mass circulation. That means, from the very conception of this, the real mentality of this Government, when it comes to levying burdens, becomes quite clear. Articles of mass circulation means and must mean articles of mass consumption or the type of articles which the common people and the poorer sections of the people have to consume or use. It is very clear in their own statement. This formula itself implies that the richer sections of the people, the big owners of property and so on will be exempted from the scope of these taxes. They have already

[Shri Indrajit Gupta]

selected their target, that is articles of mass consumption or instruments of mass circulation, as they call it. It shows the anti-people outlook behind these series of measures. Therefore we are opposing it totally. Not because we are against raising of resources to meet the requirements of Bangla Desh refugees—that is something we all want—but as my other colleagues, on this side, have pointed out, it is the procedure, the attitude, the mentality of the Government and the type of measures they are introducing. We are totally opposed to it.

They will not touch the richer sections. They are not called upon to make the sacrifices at this hour of emergency in the country. All the lectures of patriotism, sacrifice and everything are only meant for the middle class people, the poorer people, the working people and so on. The richer people are not required to do anything.

As my hon. friend said, it is a tax on knowledge. You are compelling people to cut down their reading of newspapers and periodicals. This is what it comes to. There are many people who keep two newspapers, in many places, in my cities. This will compel them to give up at least one paper. This is what it comes to. In many cases, the people will not be able to afford the luxury of keeping newspapers at all.

Here, I would like to seek one clarification from the hon. Minister. At the time of the introduction of the Bill, I had raised this point also and, at that time, if I remember aright, she had said that, later on after the Bill is passed, it is the Government's intention to frame certain rules and make certain exemptions and, she said, as a result of that, 90 per cent of the newspapers will eventually not have to pay anything, that this tax will not fall on them. This is what she said.

Now, they have circulated a statement explaining the reasons which necessitated the promulgation of the Ordinance. In that statement, you will find that they have calculated that the income that they will get, that they expect to get, from the levy on newspapers is Rs. 7 crores in a year. I am not much of a mathematician. But as far as I understand—if I am wrong, you Sir, will kindly correct me, I was working

it out while sitting here—Rs. 7 crores means 700 crores paise. 700 crores paise is what they expect as income from tax. 700 crores paise divided by 2, at 2 p per copy, works out to 350 crore copies. There are 365 days in a year. So, roughly with a little margin, of course, you can say it works out to 1 crore copies per day.

She says that they are going to make rules and give exemptions which will leave out 90 per cent of the papers in the country. So, only the remaining 10 per cent accounts for 1 crore copies per day. I do not know if this is the position. I am very much surprised. I would like her to explain 10 per cent of papers in the country account for 1 crore copies of circulation per day.

MR CHAIRMAN: It can be the number of papers, not the number of copies. Suppose there are 100 papers. 10 papers may contribute about 90 per cent of the circulation.

SHRI INDRAJIT GUPTA: I do not know. Let her tell us. And then if 90% of the papers are going to be left out, but there is nothing in the Bill to indicate that. I do not know whether we can call them assurances what she is giving us. There is nothing in the Bill. In the Bill there is a uniform levy on all papers, big, small, medium and everybody. But if 90% of the papers are going to be left out, then what was the great necessity, I would like to know, of picking on this particular type of impost when so many other types of levies could easily be imposed on those sections of the people who would not be hurt so much?

For example, in the private corporate sector in this country there are firms, big firms, medium-sized firms and small firms. Why could not a cess, a particular cess, a special cess in the name of refugee relief be imposed on the invested capital, the reserve fund and the dividends of these companies? You can exempt some companies, if you like. You could make a graded cess, if you like, according to the size of the company. I don't mind. But why should not the private corporate sector, at this hour of emergency, be called upon also to make some sacrifice and since it is supposed to be a temporary duty which, we have been promised, will be withdrawn

once this refugee problem is no longer there, they could easily afford to pay a cess and that cess can be calculated without any difficulty on their declared invested capital, their accumulated reserves and their dividends from year to year. Why don't the Government think of that ?

Why don't you levy a tax on imported liquor and imported alcohol ? May I know ? This is a great State and Government which talks about abstinence from consumption of liquor. What about a cess on imported liquor which is found available everywhere in the country and flowing like water ? Why don't they think of placing a cess on that ?

Why don't they place a cess on rich landlords per acre of land ? You decide whom you would call rich landlords. You decide and we don't mind and then say per acre of land, they will have to pay this much cess for the Bangla Desh refugees.

All this sacrifice all the tears and all the patriotism must be only the monopoly of the poor of this country ? And you expect us to support this kind of measure ?

I am sure the Hon. Minister will not reply to these points but I have to go on record because our Party is totally opposed to this.

I do not wish to add to what Mr. Jyotirmoy Bosu has said as to what goes on in the newspaper world. But, about black money, at least there is one specific form of black money earnings which goes in this industry, this newsprint business. Everbody knows about it. But that does not attract the attention of the Government.

Then, why not a tax on advertisements which I always support ? Why not tax the advertisements which these big newspapers receive ? Bulk of their revenue comes from advertisements. Nowadays the newspapers are hardly worth reading, some of them, because on each page the reading matter is probably not even 10% of the page, 90% is nothing but advertisements. Why could not you put a cess on that ? It is simpler and easier to collect.

Sir, I do not wish to take much time of the House because this series of Bills are all of a piece. They all betray the same mentality and if this is the way you propose to finance either the refugee relief or the

war preparations or war expenditure, if it is thrust upon us by Pakistan, then all I can say is that this is not the way that you can rouse the people's enthusiasm and morale in this country. If you talk big and if you expect people to sacrifice, then the sacrifice must be spread out in such a way that those people who could afford to sacrifice more, must be called upon to sacrifice more.

But, here, the process is being reversed. Therefore, we totally opposed this Bill and we call upon the Government to try to realise even at this late hour that this is not the way. We are paying all sorts of tributes which are rightly deserved by our heroic Armed Forces fighting on the front but the people in the rear are no less important at a time of emergency. You cannot help the front while the rear gets disrupted and the people in the rear made to suffer unnecessarily or are allowed to be fleeced and exploited by rich profiteering and propertied classes.

Therefore, I warn the Government that if they persist on following this path, they are going to disrupt the unity of the people. The national unity which is required at this time will be weakened and disrupted if they follow such an inequitable path of forcing and imposing burdens on those sections who can least bear them. Therefore, I ask the Government to withdraw this Bill. If they do not withdraw it, we will continue inside and outside the House to oppose it lock, stock and barrel among the people.

**SHRI JYOTIRMOY BOSU :** Sir, May I make a submission ? The Minister from the Information and Broadcasting Ministry should be present when reply is given. We have said many things which involve this Ministry. It is no use hearing the repetition of the same thing from the Minister of Finance which really cuts no ice so far as we are concerned...

**MR. CHAIRMAN :** It is not for me to compel; it is for the Government to take note of.

**SHRI JYOTIRMOY BOSU :** Will you kindly convey the feelings of the House, Sir ?

**MR. CHAIRMAN :** It is on record; Government should know it. The hon. Minister.

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRIMATI SUSHILA ROHATGI): Mr Chairman, Sir, when we took up earlier the Railway Passenger Fares Bill, we had met with some of the objections and charges brought about by hon. Members from the opposition. I do not think it is necessary for me to repeat all of them or to unduly take the time of the House, but just to put the record straight, I wish to say this. Shri Indrajit Gupta himself said that he does not expect me to answer some of the allegations but that he wanted to put them on record. So, I may follow the practice. I wish to say that it is with utmost reluctance that the Government had to bring forward this ordinance; that is due to the extraordinary situation and the exigencies of the situation; it was only due to the compulsion of the circumstances that we have been compelled to have these ordinance promulgated. I am sure the entire House will realise that never was there a greater necessity for this than it is now.

I can understand the objection of the hon. Members that there had been taxation by ordinance. That is not a very palatable idea, but this has been necessitated by the peculiar circumstances and compulsion of events. I would like to mention that there have been similarly six other occasions when taxes have been imposed by ordinances. For the information of hon. Members, I just want to mention them. They are :

1. Mineral Oil (Additional Duties of excise and Customs) Ordinance, 1958.
2. Sugar (Special Excise Duty) Ordinance, 1959.
3. Indian Tariff (Amendment) Ordinance, 1965.
4. Indian Tariff (Amendment) Ordinance, 1966.
5. Mineral (Amendments) Additional Duties of Excise and Customs (Amendment) Ordinance, 1966.
6. Taxation Laws (Amendment) Ordinance, 1967.

That does not mean that we would like to have ordinances; that only shows that we have done this earlier. Some Members said that never before has there been taxation by ordinances. That is why I am saying this. . .

SHRI JYOTIRMOY BOSU : That was in the inter session period.

SHRIMATI SUSHILA ROHATGI : Shri Shibban Lal Saksena, who hails from U. P., said that never before in his life has he seen such a spate or flood of such ordinances. But I would like to ask; has there been, in his or in our life-time, such conditions as are prevailing now, the flood or the spate of the refugee of one crore, which is a novel type of aggression, which is perpetrated on our country ?

AN. HON. MEMBER : In the world.

SHRIMATI SUSHILA ROHATGI : Yes, in the world. Have we ever seen before the calamity of a flood of devastating nature which has been calculated roughly at the cost of Rs. 525 crores in this particular year ?

SHRI JYOTIRMOY BOSU : That shows your lack of planning, lack of action.

SHRIMATI SUSHILA ROHATGI : If you have the power and the capacity to stop flood that is a different matter but we do not have the capacity. Have we ever witnessed the type of cyclone damage that we faced recently in Orissa ? These are things which have never been witnessed before. In spite of this, in spite of floods and the spate of refugees who have come from there...*(Interruption)*

MR. CHAIRMAN : Order please. Let the Minister continue.

SHRIMATI SUSHILA ROHATGI : I have heard hon. Members with great respect. May I be given 5 Minutes ? I will not take much time of the House, just to put it on record, nothing more, nothing less.

SHRI JYOTIRMOY BOSU : You are a lady; we will expect you to talk unmixed untruths.

SHRIMATI SUSHILA ROHATGI : If there is anything in your dictionary which is absolute truth...

SHRI JYOTIRMOY BOSU : I am talking about your unmixed untruth.

**SHRIMATI SUSHILA ROHATGI**: I am sorry our dictionaries do not tally together; the definitions are not the same. (*Interruption*)

**MR. CHAIRMAN**: Mr. Jyotirmoy Bosu, when you are talking, you expect others to listen. When others are speaking you must also be patient.

**SHRIMATI SUSHILA ROHATGI**: So, Sir, what I have said just now answers the point as to why ordinances had to be promulgated.

Apart from that, certain relevant fears have been expressed by some hon. Members, and I would like to put them at rest if possible. The first point is that there had been no assurance or there had just been an assurance which had not been put into effect, as mentioned by Shri Indrajit Gupta in regard to exemptions. I may tell him for his information that a notification has already been issued on the 5th November, I am speaking subject to correction in regard to the date under which this exemption has been given to newspapers publishing 15,000 copies per day.

18. hrs.

For his information, I may also say that the proposal has been that about 75 per cent of newspapers will be wholly exempt from the payment of the duty...

**SHRI INDRAJIT GUPTA**: From 90 per cent it has now come down to 75 per cent?

**SHRIMATI SUSHILA ROHATGI**: I do not know what has come from what. 75 per cent of the newspapers will be wholly exempt, and out of the remaining 25 per cent only...

**MR. CHAIRMAN**: The point that Shri Indrajit Gupta had raised was this. Does the 90 per cent represent 90 per cent

of the copies circulated or 90 per cent of the number of newspaper? Has the hon. Minister got that information?

**SHRIMATI SUSHILA ROHATGI**: I am afraid I cannot give a categorical reply to that just now. But it will be conveyed to hon. Members. It can be calculated at the same time that even...

**SHRI S. M. BANERJEE (Kanpur)**: Since a very important point has been raised, namely whether 90 per cent represents the number of copies circulated or the number of newspapers, she can reply tomorrow after going into it further...

**SHRI INDRAJIT GUPTA**: She may explain how they have calculated that Rs. 7 crores would be raised, because that is the figure given in the financial memorandum as being the anticipated revenue from the tax on the newspapers. If she can explain this calculation, it would become clear.

**SHRI JYOTIRMOY BOSU**: It is already past six o'clock. We are to be free after six o'clock. It is already one minute past six o'clock.

**SHRIMATI SUSHILA ROHATGI**: I would like to clarify this point...

**MR. CHAIRMAN**: How much time is the hon. Minister likely to take?

**SHRIMATI SUSHILA ROHATGI**: I shall take quite some time.

**MR. CHAIRMAN**: She may continue her speech tomorrow.

18.01 hrs.

*The Lok Sabha then adjourned till Eleven of the Clock on Friday, November 26, 1971| Agrahayana 5, 1893 (Saka).*