

[श्री मधु लिमये]

जाएगी तो प्रागे चलकर उसका नौजवानों की ट्रेनिंग पर और सिविल एवियेशन पर भी धरसर पड़ सकता है। इन दोनों बातों के बारे में मैं चाहता हूँ कि सरकार की ओर से सफाई पेश हो।

14.2 hrs.

TEXTILES COMMITTEE (AMENDMENT) BILL

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

"That the Bill to amend the Textiles Committee Act, 1963, be taken into consideration".

The Textiles Committee was constituted on 22nd August, 1964 as a successor to the Cotton Textiles Fund Committee under s. 3 of the Textiles Committee Act, 1963. The functions of this Committee are to establish standard specifications for textiles and affix suitable marks on such standardised varieties of textiles, and undertake inspection of textiles and textile machinery including pre-shipment inspection of goods meant for export. Towards this end, the Textiles Committee sets up test houses and undertakes scientific, technological and economic investigations into various facets of the textile industry. The Committee has done useful work in the field of market research and has taken steps for the establishment of a central laboratory at Bombay along with test houses at some of its regional centres at Calcutta, Coimbatore, Delhi and Madras.

The objects of the proposed amendment are the following: (a) The activities of the Committee are presently financed by levy of a fees at rates fixed by Government on the

total production of cotton cloth, collulosic and non-collulosic filament yarn, woollen yarn and textile machinery. The Committee also charges pre-shipment inspection fees on cotton yarn and natural silk yarn and fabrics meant for export. With the increasing volume of items to be standardised and inspected, the operations of the Committee have grown substantially but there has been no commensurate growth in the availability of financial resources at the Committee's disposal. In the Amendment Bill, it is proposed to levy a cess on total production of textiles and textile machinery in the country at rates not exceeding one per cent *ad valorem*. The rate of one per cent *ad valorem* will constitute the ceiling with in which the Government may fix the operative rate from time to time in accordance with the needs of the Committee. Collections effected by the Committee would be credited to the Consolidated Fund of India and appropriations made according to the Committee's requirements with Parliament's approval under the budgetary procedure.

(b) The Act is not presently applicable to the State of Jammu and Kashmir. It is the intention of the proposed amendment that the application of the Act should be extended to Jammu and Kashmir State as well.

(c) Opportunity has been taken in the revised Act to rationalise the definition of 'textiles'. As previously defined in the Act, 'textiles' do not include garments and other made-ups and man-made fibres. The word 'textiles' has, therefore, been redefined in the Amendment Bill now before the House to make it more comprehensive.

There are other minor and consequential changes which have also been effected in the Act.

I move.

* Moved with the recommendation of the President.

MR. DEPUTY-SPEAKER: Motion moved:

"That the Bill to amend the Textiles Committee Act, 1963, be taken into consideration".

SHRI BIREN DUTTA (Tripura West): This amendment Bill, as Prof. Chattopadhyaya has just now mentioned, has only one intention, to augment the funds of the Textiles Committee. But I want to know from the Government what was actually done. So far as our knowledge goes, the Committee could not check the export of bad materials outside India. Take, for instance, hosiery goods, for the supply of which material there was a great demand in Bangladesh after the liberation war. India provided this material, but in fact, what has happened is, due to this bad supply of the textile materials in Bangladesh, 90 per cent of the people who had good friendly feelings towards India turned against us. Mr. Chattopadhyaya himself. If knows it because he belongs to that area. The people are coming here from that side and telling us what stuff has been supplied and who looks after these things. After the great liberation war, the feelings of the Bangladesh people which were in favour of India, have been marred by these things. But yet there is a Committee!

So far as my understanding goes, the performance of the Committee in respect of specification and sending the materials outside sometimes causes embarrassment to the Government as well as to the business community. If with all these defects, the Bill only seeks to augment the fund of the Committee and to strengthen those fellows who are at present operating very shamelessly and indiscriminately, this will do more harm than good.

About recruitment and training, etc., so far as my understanding goes,

vested interests come into play. Those people who are trained have formed a clique and they are maintaining a chain with the business community and they are not helping at all for the purpose of standardisation of our materials which will fetch a good and standard name all over the world. As it is, there is no Indian standard known to any other country whatsoever. This aspect should also be looked into before only strengthening the monetary side of the organisation, the whole administration of this Committee should be gone into.

With these few words, I think this Bill is not to be opposed.

SHRI S. R. DAMANI (Sholapur): Mr. Deputy-Speaker, Sir, I rise to support this Bill. As the hon. Minister has rightly said, the aim of the Bill is to control the quality of the products of the textile industry and also have quality control on the plant and machinery manufactured in the country for the textile industry. Therefore, the action taken by the Government in this regard is a very important one.

The textile industry is one of the major industries in the country. It not merely includes the cotton textile industry; it includes nylon, rayon yarn, filament yarn, man-made fibres and wool and silk also.

AN HON. MEMBER: Ready-made garments.

SHRI S. R. DAMANI: Ready-made garments are from cotton and other cloth. The basic thing is that the definition has been extended to include all these items. At present, 95 per cent of the plant and machinery for the manufacture of cotton textiles, silk, wool and, to some extent, rayon and nylon, is being manufactured in the country. The total production of cotton cloth is 4,000 million metres, and the export of the industry is more

[Shri S. R. Damani]

than Rs. 175 crores per annum. The machinery manufacturing industry has met not only the demands of the country but is also exporting to many countries, including such countries as West Germany. As such it is essential that there should be strict quality control on them. Many exporting countries earn a good name only because of quality; if quality is good, people buy those goods. Similarly our country also should come to have a good reputation in respect of plant and machinery manufactured here. In this connection, first I should like to talk about the progress made in the last two decades in plant and machinery manufacture. Some units of this industry have run into idle capacity; they are not getting the required raw material and are not able to run to full capacity. As a result they are not able to meet either the demands of the home market or increase their exports. So the first thing is to supply the right type of raw material to those units so that they could run them to full capacity and also produce quality goods. Government should make it compulsory for the engineering units who manufacture plant and machinery to have their own laboratories to test their products. The buyer should also know what quality raw material had been used in producing these machines. In many cases they use cheap material. So the manufacturers should give the specifications of the raw materials used and other details which are required. According to my experience, the Government laboratories are not equipped with up-to-date equipment for testing. The amount collected should be used to equip Government laboratories with up-to-date equipment so that they could carry out tests properly. While introducing the Bill the hon. Minister said that five big cities have got laboratories. He should open more laboratories in other towns wherever there are powerlooms or small textile units are situated, so that their products could be tested

properly at that place. If they are confined to these five big cities, what happens? Units in small towns have to wait for months before the inspector comes to inspect and takes samples. It takes a long time. Therefore, in the small towns also where there are small units and a number of powerlooms, the Ministry should establish well-equipped laboratories.

There is great scope for further expansion of the industry. The industry is not in a position to meet the requirements of export and home market. Therefore, the production of plant and machinery should be increased to meet these requirements.

The mills also should be asked to maintain well-equipped laboratories, so that they can test their products. At present we are providing for testing and inspection only for export. I suggest that for the supplies being made for the home market also, there should be compulsory testing so that people get durable quantity cloth.

I disagree with the minister on one point, i.e. power to impose a cess at 1 per cent *ad valorem*. This is too much. Government is already collecting more than Rs. 400 to 500 crores by way of excise duty, import duty etc. For spending a few lakhs of rupees on quality control, why should there be this 1 per cent cess? After all the cost is not going to be very high. This burden will again be passed on to the consumers and I do not want that. The cost is so little and they can meet it out of the huge amount they are collecting by way of excise duty, import duty, etc. The figures have been given in the Financial Memorandum and I do not want to repeat them. I only request the minister to see that there is no extra burden on the consumer because of this 1 per cent *ad valorem* cess.

DR. RANEN SEN (Barasat): Sir, this Bill has a very limited scope. It deals with quality control and

cess. But some of us are expecting another type of Bill nationalising the textile industry, in view of the fact, that textile goods are not available today in the country and whatever is available for internal consumption is highly priced. I know that some sick textile mills have been taken over by the National Textile Corporation, but the people were demanding the taking over of the entire textile industry by the Government. This is a pressing demand and this step would have been done away with the necessity of bringing this Bill whose main function is quality control and imposing a cess. Since unfortunately the Minister has not chosen to bring forward such a Bill, I have to limit myself within the four corners of the provisions of this Bill.

India is exporting a large amount of textile goods and even textile machinery of very good quality to various countries so much so that there are industrial houses in India which have built their empires outside India, in South East Asia, Africa and the middle East, sometime in collaboration with private individuals and sometimes in collaboration with those Governments. For instance Birlas have got a very big mill in Ethiopia. It is very necessary that there must be proper check and inspection of the textile machinery and textile goods so that the good name which India earned by producing quality products would not be sullied by any person or group of persons or companies.

Shri Biren Dutta referred to our trade with Bangladesh last year. I want to underline the fact that this has very big political repercussions. It must be within the knowledge of Prof. Chattopadhyaya because last year he had been to Dacca to conclude a trade agreement with Bangladesh. Last year the officials of the STC, in collusion with some officials and businessmen in Bangladesh, exported some worthless type

of goods which is Bangladesh they called mosquito nets. Who suffered? India suffered the fund of goodwill which it had built in Bangladesh by hard work.

Today the socialist world is one of the big markets for textile goods. I have seen in many socialist countries the shirts and other textile goods manufactured in India being sold in the market. A few years back there were complaints even from socialist countries that rotten things were being sent to them. I do not know whether the Ministry which is directly responsible for the export of cotton textiles has gone into these complaints emanating from Bangladesh and the socialist countries, whether any inquiry has been instituted and if so, with what results.

Coming to raw cotton I would say that there should be a common pool as in the case of coal or steel so that the cotton prices will be uniform throughout the country. This has been the demand of the eastern States of Bengal, Bihar and Orissa for long time in view of the stiff competition from Maharashtra and Gujarat. While we have nothing against those States, there should be fair competition. Now what happens is that the cotton textile industry in those parts are getting raw cotton at reasonable prices whereas we in the eastern part of India have to pay very high prices. I think, U.P. is also getting at a higher price because there is no pooling system. (Interruption) My hon. friend, Shri P. M. Mehta, says that the Cotton Corporation of India is not functioning properly. But I am not aware of that thing. He says that. I am only quoting him.

I take this opportunity of bringing to the notice of Dr. Chattopadhyaya who comes from the eastern part of India and who knows that the Legislative Assembly of West Bengal, the Congress party of West Bengal, the Industry Minister of West Bengal

[Dr. Ranen Sen]

along with the Ministers of Bihar and Orissa had made this demand to the Central Government, to his Ministry. . . .

SHRI N. SREEKANTAN NAIR (Quilon): On a point of order, Sir. Can parochial considerations be raised in the House?

DR. RANEN SEN: India is very big. There are four parts, south, west, east and north. I am not speaking of West Bengal alone. I am quite conscious of that fact.

This is another point that I wanted to bring to the notice of the hon. Minister—it is known to him—that this is exercising the mind of the people of certain areas of the country.

Another important point that I want to raise is this. In clause 5 of the amending Bill, "textiles" and "packing materials" have been mentioned. The term "textiles" has been explained earlier. There is no difficulty to understand what is meant by "textiles". Here, it is stated:

"packing materials used in the packing of textile machinery, for the purposes of export and for internal consumption and affix suitable markets, etc. etc."

I want to understand that.

Since Mr. Damani has raised a question about the price rise, it has been our common experience in the country that even a little bit of increase in taxation, even one pie increase in taxation, provokes an employer or an industrialist to take an opportunity of that one pie increase and raise the price by the rupee, if

not more. So, when the cess is levied, what will be the position of textile goods? The term "textiles" means:

"any fabric or cloth or yarn or garment or any other article made wholly or in part of—

- (i) cotton; or
- (ii) wool; or
- (iii) silk; or
- (iv) artificial silk or other fibre, and includes 'fibre';"

This is very pertinent question which arose in my mind when I was going through this amending Bill.

It is known that in the export market, if the price is raised, we will face stiff competition from many other countries. China has also become a competitor. Previously, Japan was a competitor. Now, about the E.E.C., there is a sort of closed shop and we cannot understand from the newspaper reports as to what Dr. Chattopadhyaya has done by meeting the E.E.C. leaders and all that. Besides Japan in the eastern part of the world, China has also become a competitor. Therefore, the price of textile goods exported outside must be competitive. One can understand that. I can realise that. The price will be competitive and it will be lower. But what about the price of cloth, of textile goods of garments for internal consumption? Outside market is big. But a market of 560 million people is a bigger market. The people here are suffering due to high prices of all essential commodities. Textile goods are an essential commodity. Therefore, this point has to be answered by the hon. Minister. As I said earlier, the industrialists take every opportunity to raise the price of any commodity that they produce. This is a very important point to which I want an answer from the hon. Minister.

(Amdt.) Bill

Lastly, in this amending Bill, there is section 5E where the Central Government has been given some powers to exempt such variety of textiles or such textile machinery as may be specified in the notification from the whole or any part of the duty of excise leviable under section 5A. I do not know why Government, in all Bills, take the power to exempt certain things. It seems a little incongruous.

Therefore, all these points have to be explained. As I have said earlier, there are no objectionable clauses because the idea is very limited, the object is very limited. Therefore, with these words, I would request the hon. Minister to explain these things.

श्री मधु लिमये (बांका) : उपाध्यक्ष महोदय, मैं ज्यादा समय नहीं लेना चाहता हूँ। मंत्री महोदय ने अपने भाषण में यह स्पष्ट नहीं किया कि एक प्रतिशत की लेवी लगाने से कितनी आमदनी हो जायेगी। यदि वे इसका आंकड़ा देते तो सदन को यह जानने में सुविधा होती कि क्या वास्तव में टैक्सटाइल कमेटी का बजट इतना है कि जिसके लिये एक प्रतिशत की लेवी लगाना जरूरी है। मेरी राय में आने वाले 4-5 बरों में आधा प्रतिशत की लेवी लगाने से मजे में काम चल जायगा।

श्री रामसिंह भाई वर्मा (इंदौर) : फिर भी बहुत ज्यादा है।

श्री मधु लिमये : इसी लिये मैं आधा प्रतिशत घटाने की बात कर रहा हूँ। यह मैं इस लिये कह रहा हूँ कि अन्ततोगत्वा इस सेंस का बोझ साधारण लोगों पर ही पड़ेगा। जैसा कि हमारे दो मित्रों ने कहा—इत लेवी की लगा कर आप टैक्सटाइल इण्डस्ट्री को फिर एक और मौका दे रहे हैं—दाम बढ़ाने का। आप उन को कोई भी मङ्गलियत दीजिये, दाम तो वे फिर भी बढ़ायेंगे। आप जूट को ही ले लीजिये—आप ने 18 करोड़ रुपया माफ

किया लेकिन उन्होंने 20 परसेंट दाम बढ़ा दिया। आप यह हथियार उनको क्यों दे रहे हैं ?

टैक्सटाइल कमेटी का उद्देश्य यह कि गुणवत्ता सुधरे, निर्यात में मदद मिले इसी दृष्टिकोण से मैं मंत्री महोदय को एक सुझाव देना चाहता हूँ आज हमारी टैक्सटाइल इण्डस्ट्री एक ऐसा उद्योग है कि मेरी राय में अन्तर्राष्ट्रिय मन्डियों में उसके लिए स्पर्धा की मात्रा बहुत कम हो गई है हालांकि डा० रानेन सेन ने कहा है—लेकिन हिन्दुस्तान में जो सुविधायें आप को प्राप्त हैं—आप रुई बनाते हैं, मजदूरी कम है, इस लिये आप के पास बहुत बड़ा मौका है। इतना ही नहीं कृत्रिम धागे पर आधारित टैक्सटाइल इण्डस्ट्री से मैंने हिसाब लगाया है 100 करोड़ रुपये की आमदनी आप को हो सकती है, बशर्तकि बुद्धिमानी से आप आयात नीति को भी बनायें। मैंने मंत्री महोदय को बहुत पहले लिखा भी था—हमारे यहां कैपरोलकटम की कमी है, नाइलोन यार्न की कमी है जिसके कारण दाम बढ़ते जा रहे हैं। क्या आप इस इंडस्ट्री के प्रतिनिधियों को बुला कर कोई ऐसी योजना नहीं बना सकते हैं कि “आप लोगों के लिये जिन चीजों का आयात जरूरी है, उन को हम मंगवाने के लिये तैयार हैं, बशर्तकि आप जो ईंदावार बढ़ेगी सारी निर्यात करने के लिए तैयार हो जायें” कैपरोलकटम है, नायलोन है, पोलिस्टर यार्न है, इसी तरह से डा० टो० एम० पोलिस्टर धागे के लिये रा मैट्रियल लगता है—इस के बारे में मंत्री महोदय सींचें।

अन्त में मैं यह कहना चाहता हूँ कि सूत के दाम नियन्त्रण का आप ने जो प्रयोग किया, उसका क्या नतीजा हुआ आपका पता है। मैंने तामिल नाडू के बारे में सुना है—वहां बिजली का जो कट किया गया, उस में तामिल नाडू का सरकार को जो समानता का व्यवहार करना चाहिए था वह नहीं किया। और कुछ

[श्री मधु लिभये]

मिल वालों के लिए उन्होंने पावर कट ज्यादा कर दी तथा कुछ मिल वालों के लिए कम कर दी इस तरह की शिकायतें आई हैं। अर्सा हुआ मैंने लिखा था कि इसकी जांच करिये पिछले तीन सालों में एवरेज कंजमेशन उसके आधार पर कोटा निर्धारित होता। चाहिये।

उसी तरह से तमिलनाडु की हाईकोर्ट ने जब आदेश दिया कि काटन यान् कंट्रोल आर्डर स्पगित रखा जायेगा तो दूसरे राज्यों के टेक्सटाइल मिल वालों ने भाल मनी लेना शुरू कर दिया जिसकी पुष्टि इन्होंने स्वयं अपने जवाब में दी है। तो क्या इन्होंने इसकी जांच पूरी की है? क्या वित्त मंत्रालय ने भी इनको इस मामले में कोई सहयोग दिया है? हम सभी चाहते हैं कि निर्यात बढ़े, पैदावार बढ़े लेकिन साथ साथ जो साधारण ग्राहक और उपभोक्ता हैं उनके हितों का भी मंत्री महोदय को खयाल रखना चाहिए। एक परसेन्ट का जो यह अधिकार ले रहे हैं उसके बारे में इस विधेयक के वास्ते वे सेलेक्ट कमेटी बनाएं क्योंकि मुझे डर है कि एक परसेन्ट टैक्स लगाकर यह अपनी आमदनी बढ़ाना चाहते हैं और डम पैसा का इस्तेमाल करना चाहते हैं तो वहां पर आप आंकड़े दीजियेगा यह जो अप्रत्यक्ष ढंग से टैक्स में वृद्धि करना चाहते हैं उसके बारे में।

श्री राम सिंह भाई बर्ना (इन्डोर) : माननीय कामर्स मिनिस्टर साहब यहां पर जो अमेण्डमेन्ट बिल रखा है उसके सम्बन्ध में मैं कुछ निवेदन करना चाहता हूँ। यह कोई मामूली बिल नहीं है। हमारी भाषा में कामर्स मिनिस्टर को बनिया मिनिस्टर कहते हैं। इस बिल के अन्दर सारी बनियागिरी भरी हुई है। बनिया गरीबों को तौल में मारते हैं, मोल में मारते हैं, बोल में मारते हैं—चौतरफा इनकी

मार है। मैं कामर्स मिनिस्टर साहब से जानना चाहता हूँ कि इस बिल का मकसद क्या है? जो अधिकार आप चाहते हैं वह टेक्सटाइल कमिश्नर के पास पहले से ही मौजूद हैं। लेकिन मैं मानता हूँ कि पार्लियामेंट से इस बिल के द्वारा एक तो टेक्सटाइल की कीमतें बढ़ाने का आप अधिकार चाहते हैं और टेक्सटाइल कमिश्नर के विभाग को ज्यादा खुली लूट करने का मौका देना चाहते हैं। यह दो बातें इस बिल से मालूम होती हैं। आपने जो उद्देश्य बताये हैं इसमें, एक तो यह कहा है कि टेक्सटाइल का विकास, उत्पादन वृद्धि, निर्यात वृद्धि और आगे कहा है कि निर्यात और घर उपयोग के माल पर स्टैंडर्ड क्वालिटी मार्क निर्धारित करना और इसके लिए वन परसेन्ट ड्यूटी लगायेंगे। तो घर उपयोग में कितना आता है पहले उसको ठहरा लीजिए कि हमारे देश में कपड़े की खपत कितनी है। यहां पर लोगों को कपड़ा मिलता नहीं है। पिछले वर्षों में जो 15.10 मीटर प्रति व्यक्ति कपड़ा मिलता था वह अब घट कर 12.69 मीटर ही रह गया है यानी यहां पर कपड़े की कमी है। कपड़ा तो सरप्लस नहीं है और आजकल निर्यात की इतनी मांग और होड़ है कि सारे कायदे कानून, फँकट्री एक्ट आदि अलग रख कर ओवर टाइम, संडे वकिंग, रेस्ट इन्टर्वल नहीं देना और तीनों शिफ्टें बराबर चलाने के प्रयत्न रहते हैं। यानी निर्यात की खूब मांग है। इसका मतलब है कि सेन्ट परसेन्ट टेक्सटाइल का जो उत्पादन है उसकी कीमत पर एक परसेन्ट उपकर लगायेंगे तो मैं समझता हूँ इस रकम का टोटल 8 करोड़

के करीब पहुंचेगा। अभी मेरे साथी श्री मधु लिमये मिनिस्टर साहब से पूछ रहे थे, उनसे क्या पूछते हैं, मेरे से पूछिये। मैं बताता हूँ चार अरब मीटर कपड़ा काटन टेक्सटाइल का तैयार होता है अगर वह कम से कम एक रुपये की कीमत से बिकता है तो एक परसेंट से चार करोड़ तो वही हो गए। फिर इधर ऊनी कपड़ा, नायलोन, रेशमी, कृत्रिम, तंतु एवं टेक्सटाइल मशीनरी चार अरब की कीमत की इस तरह से 8 करोड़ से अधिक उपकर की राशि होती है। और जो खर्चा बताया है वह दो लाख के करीब आता है। एक्सपोर्ट का जो कपड़ा होता है, उसकी टेक्सटाइल डिपार्टमेंट के लोग अभी भी जांच करने के लिए जाते हैं, लेकिन वे जांच किए बिना प्रमाणित कर देते हैं। मिनिस्टर साहब थोड़े ही वहां देखते हैं पालियामेंट के मेम्बर थोड़े ही वहां जाते हैं, जो वहां पर जाते हैं उनकी जेब मिल मालिकों ने गरम की कि उसने स्टैंडर्ड क्वालिटी ठहरा बी। मैंने विदेशों में हमारे माल की शिकायत करते सुना है और कितना ही माल रिजेक्ट हो कर वापिस आया वह देखा है।

देश की खपत के लिए मैंने कंट्रोल के दिनों में भी देखा है कि टेक्सटाइल डिपार्टमेंट को यह अधिकार था कि नेपोत, काउण्टरीड और पीक की जांच करें रजिस्टर में नटेन किया जाता रहा है और उसमें लिखा है कि 40 रीड और 40 पीक 18 काउण्ट का यह कपड़ा है और उस पर टेक्सटाइल कमिश्नर डिपार्टमेंट के इन्स्पेक्टरों के हस्ताक्षर हैं। लेकिन होता क्या है? मैनैजमेंट सुपरवाइजर को आर्डर

दिया जाता है कि यह जो रीड है रजिस्टर और चिट्ठी में 40 का लिखो और 36 का डालो। पीक का भी चक्कर 40 का लिखो और 36 का डालो। स्टैंडर्ड कपड़ा 40 रीड और पीक का 36 में बने, मेरे कहने का मतलब है कि इस प्रकार एक तरफ तो कपड़े का भाव 10 प्रतिशत ज्यादा लेना और 10 परसेंट सूत की चोरी भी करना। सूत पर कंट्रोल इसलिए वह ब्लैक में बेचना। मिनिस्टर साहब इन बातों को नहीं जानते हैं। टेक्सटाइल डिपार्टमेंट उन्हें इन बातों को नहीं बतायेगा। हमारे जैसा आदमी ही उन्हें यह बतायेगा जो कि रोज इसको देखता है।

15 hrs.

मैं यह निवेदन करना चाहता हूँ कि आज कपड़ा उद्योग की हालत क्या है? आज कपड़े का भाव कितना बढ़ रहा है वह क्यों बढ़ रहा है? हमारे पास यह फीगर्स हैं। आपने जो विकास की बात कही तो विकास काफी हुआ है। विकास के लिए कितने सुझाव हैं, आप 1951 की रिपोर्ट पढ़ लीजिए। सारी टेक्सटाइल इंडस्ट्री को बदलने के लिए उसमें सुझाव दिए हैं। 1960 की, टेक्सटाइल इनक्वायरी कमेटी की रिपोर्ट पढ़िये जिस से इस उद्योग के मिसमैनेजमेंट का पता लगेगा कि इस इंडस्ट्री की हालत क्या है? सवा सौ वर्ष इस टेक्सटाइल इंडस्ट्री को हो गए लेकिन इसमें की लूट बन्द नहीं हुई। 1943 में इसने बेशुमार प्राफिट किया, 1948 में जितना इसने प्राफिट किया उतना कभी नहीं

[श्री राम सिंह भाई वर्मा]

किया और आज 1972-73 में इसने अच्छा मुनाफा किया है इतना प्राफिट हो रहा है लेकिन गरीबों की लूट मची है। इसका विकास नहीं हुआ हो, ऐसी बात नहीं है। 1951 में 378 मिलें थीं और आज 684 मिल हैं। 1951 में 1 करोड़ 9 लाख लि स्त्र थ वह आज 1 करोड़ 83 लाख हैं लेकिन यह सब होने के बावजूद भी 1956 में जो 4 अरब 85 करोड़ मीटर कपड़ा बनता था वह 1971 में 3 अरब 95 करोड़ क्यों रह गया? यह प्रोडक्शन क्यों घटा? आपके स्पिण्डल बढ़े हैं, लूम्स बढ़े हैं लेकिन वर्कर्स कम हुए हैं और प्रोडक्शन घटा है। दूसरी तरफ कपड़े के भाव बढ़े हैं। यदि यह कहा जाये कि हमारे काउन्ट रीड पिक्स में क्रक हुआ तो काउन्ट रीड और पीक में कोई फर्क नहीं हुआ है। हमारे जो काउन्ट हैं वह वर्षों से 28-29 के करीब रहा है और आज भी इसी के करीब काउन्ट चल रहा है। इसके साथ ही हम दूसरी बातें भी देखें। अभी फिलहाल ही देखें कि कपड़े के भाव इतने ज्यादा क्यों हैं। ग्राम काटन का भाव देखें। मिनिस्ट्री ने कभी इस तरफ ध्यान नहीं दिया है। 1961-62 को 100 मान लेते। 1969 में काटन के भाव का जो इन्डैक्स है वह है 165.5 और 1971 में 234.5 हो गया। आप देखें कि 1971 में 234.5 इन्डैक्स होता है लेकिन 1972 में घट कर 177.9 हो गया। कहने का मतलब है कि काटन का भाव गिरा है लेकिन साथ ही कपड़े का भाव आप देखें कपड़े का भाव बढ़े हुए काटन के

भाव पर निर्भर था। किन्तु काटन का भाव 1972 में घट कर, इन्डैक्स 234.5 घट कर 177.9 हो गया। किन्तु कपड़े का भाव घटा नहीं, बढ़ता ही गया। जब काटन का इन्डैक्स 234.5 था कपड़े का 153.9 किन्तु जब काटन का इन्डैक्स घट कर 177.9 हुआ कपड़े का भाव घटने के बजाय बढ़ कर 161.3 हो गया। और काटन का भाव गिर रहा है। मैं जानना चाहता हूँ कि इस का क्या कारण है। बार बार यहां कहा जाता है कि आप की काटन का भाव गिर रहा है और कपड़े का भाव बढ़ रहा है किन्तु कोई ध्यान नहीं देता। हमारा सूत का उत्पादन अधिक होते हुए भी आज हैंडलूम वाले और पावरलूम वाले बेचारे ऊंचे हाथ कर के खड़े हुए हैं क्योंकि उन को सूत नहीं मिल रहा है। सूत के भाव को 1970 के अन्दर इन्डैक्स 162.2 था, 1971 में 203.2 हो गया और 1972 के अन्दर 206.2 हो गया। जनवरी, 1973 के अन्दर 208.5 हो गया। मेरी समझ में नहीं आता कि हम यहां पालियामेंट के अन्दर हमेशा यह खुलासा करते हैं कि व्यापारी लोग ब्लॉक करते हैं, काला धन कमा रहे हैं, लेकिन टैक्सटाइस कमिश्नर के पास इस बात की पूरी जानकारी होती है कि रोजाना कितना प्रोडक्शन होता है। और इस के अलावा जो वितरण होता है उस की भी टैक्सटाइल कमिश्नर को जानकारी देनी होती है। फिर यह सारी गड़बड़ क्यों हो रही है? मैं अपने बनिया मिनिस्टर साहब से कहना चाहता हूँ कि वह इस बात पर विचार करेंगे।

मेरे साथी ने कहा बलेंस शीट आप बनाते हैं। उस की चीर फाड़ यहाँ मुझे करनी पड़ती है। 1972 की जो बलेंसशीट्स निकली हैं, बम्बई, अहमदाबाद कानपुर की, जो कि अक्तूबर तक निकल चुकी हैं, उन को अगर देखा जाये तो पायेंगे कि कितना मिसमनेजमेंट है। सारा का सारा जो पुराना कचरा है वह 1972 की बलेंसशीट के अन्दर भर दिया गया है। कल के अखबार में पढ़ा, खुद मैंने दुकान पर जा कर नोट किया कपड़ा रिजेक्ट हो कर आया है जो एक्सपोर्ट किया गया। और वह कपड़ा बाजार में गया है। लिखा हुआ है कपड़े के ऊपर 10 मीटर जब कि घड़ी है 10 यार्ड। इस के हिसाब से लाखों गांठें बाजार में गयी होंगी। देहाती आदमी इन बातों को क्या जानें आप स्टेन्डर्ड कपड़े की बात करते हैं, आप एक्सपोर्ट करेंगे, वहाँ व्यापारी व्यापारी से खरीदता है, लेकिन एक देहाती नहीं समझता है कि यह किस काउन्ट का कपड़ा है, कितनी रीड का है और कितनी पीक का कपड़ा है।

टेक्सटाइल विभाग कितना मिसमनेजमेंट करता है इस का कोई हिसाब नहीं। पसे कमाता है और भाव बढ़ाता है।

1960 के अन्दर एक टेक्सटाइल इन्क्वायरी कमेटी बनी थी, जिस के जोशी जी अध्यक्ष थे, और उस में मुझे बुलाया गया था।

MR. DEPUTY-SPEAKER: These are important points but I think you are going a little too far afield.

श्री राम सिंह भाई बर्मा : मैं कहना चाहता हूँ कि टेक्सटाइल मिल का एक मैनेजर है जो पमेंट करने के लिये बैंक से पैसे लेने गया। बैंक से आते हैं, उन के साथ चौकीदार है, थैली है नोटों की, लेकिन नोटों के स्थान पर बराबर कागज के कटे हुए टुकड़े निकलने हैं। जाहिर है यह बैंक में नहीं हो सकता। लेकिन उस मैनेजर के ऊपर कोई ऐक्शन नहीं लिया गया। इस तरह की गड़बड़ कराई जाती है। टेक्सटाइल उद्योग में माननीय दामानी जी जैसे लोग हैं, जिन के रसोइये को बेलफेयर अफसर बनाया जाता है। शाक भाजी खरीदने वाले को स्टोर परचेज करने के लिये बाजार मास्टर बनाया जाता है। मैं मंत्री जी से निवेदन करूँगा कि टेक्सटाइल के बारे में आप मरी सेवा लीजिये, मैं बताऊँगा कि किस तरह से मिसमनेजमेंट होता है। आज भी एक पैसा लगाये बिना प्रोडक्शन बढ़ाया जा सकता है। दो लूम चलते हैं, एक वर्कर दो लूम चलाता है उस की एफेशियेंसी 65 है और जो 4 लूम चलाता है उस की एफेशियेंसी 82 है। जिस के ऊपर वर्क लोड ज्यादा है उस की एफेशियेंसी बहुत ज्यादा है और

MR. DEPUTY-SPEAKER: That is a fair offer which the Minister must, I think, accept. There should be another occasion for a wider discussion like this.

श्री राम सिंह भाई बर्मा : जिस के ऊपर वर्क लोड कम है उस की एफेशियेंसी बहुत कम है। उस की जबाबदारी मेरे

[श्री रामसिंह भार्गव]

साथियों को है। बस मुझे इतना ही नि दन करना है।

SHRI DHAMANKAR (Bhiwandi): I rise to support this Bill but while doing so, I would point out certain discrepancies in it. A cess is proposed to be levied on textile machinery as well as on textile yarn and cloth and fibre. But the textile machinery manufacturers have adopted new methods to circumvent this. The factory which has been registered as a textile machinery manufacturing company ceases to manufacture textile machinery. Instead various other factories are set up where different parts are manufactured and assembled in a third factory. This way tax is avoided all the while.

Not only that. Even in regard to cloth and yarn, all these tactics are adopted. When control was imposed on yarn, when 60 counts yarn was to be sold in the bazaar at a certain rate fixed by the Commerce Ministry, the millowners adopted a new tactic, namely to produce 56, 58 and other counts and evade the limitation imposed by Government and make huge profits.

It is all right that Government has decided to give training to the staff for standardisation and quality control. But that is not enough. What has to be seen is whether it is implemented or not. Even now when the Textile Committee is there and the staff are there, a large number of bales of cloth are rejected in foreign countries because they are sub-standard. This happens because there is collusion between the mill managements and the inspecting staff kept there for inspection of cloth.

Now they say that they will levy this cess and spend the amount on giving training to the staff. Along with this, training will also be given

to other persons but some fees will be charged from them. I fail to understand why fees should be charged for this training because these people are going to augment your staff, because when you have this Bill passed and the Act comes into force, you will need staff for the inspection work. If you allow these people to get the training along with the staff, I think that will help the Ministry. Along with the machinery and cloth and yarn, standardisation will have to be strictly enforced. Otherwise, in spite of the Textiles Committee (Amendment) Bill, which has come rather late—because it is now 10 years since 1964—nothing much could be expected, because, so many varieties of cloth have come into vogue and there have been so many changes and the mill magnates manoeuvre to see that different types of cloth are manufactured and sold at a very high price without bringing any duty to the Textiles Committee.

I think when this Bill becomes an Act, the Minister will take proper steps to implement the provisions honestly, and in spite of the training given to the staff, only if they work sincerely, revenue will come to the exchequer. Otherwise, it will go to the pockets of the staff of the department concerned.

With these few words and suggestions, I support the Bill.

डा० लक्ष्मीनारायण पाण्डेय (मंदसौर): मंत्री महोदय ने केवल एक प्रतिशत के सैस के द्वारा लगभग आठ करोड़ के नये टैक्स इस विषयक के द्वारा लगाने का प्रस्ताव किया है। आठ करोड़ रुपये के टैक्स को हम बड़े सरल ढंग से आंकलित कर सकते हैं। देश में कुल बनने वाला कपड़ा लगभग चौदह सौ करोड़ का है।

उसका आधा यदि पावर लूम और हेंड-लूमज में बनता है और उसको निकास दिया जाए तो सात सौ करोड़ रुपये का कपड़ा इस प्रकार का होता है जिस पर सैस आप लगाने जा रहे हैं एक प्रतिशत से इसका सीधा सा अर्थ यह होता है कि सात करोड़ रुपया आप सैसा से वसूल करेंगे। इसके अलावा टैक्सटाइल मशीनरी और कम्पोनेंट्स लगभग एक अरब रुपये के बनते हैं। उस आधार पर इन पर टैक्स लगाया जाए एक प्रतिशत तो वह भी एक करोड़ बनता है। इस प्रकार से कुल मिला कर प्राठ करोड़ का नया टैक्स जनता पर आप लादने जा रहे हैं जिस की किसी भी प्रकार से उचित नहीं कहा जा सकता है। सैस के नाम पर यह सीधा सीधा नया टैक्स है।

मंत्री महोदय ने बनाया है कि कमेटी के कार्य विस्तार की दृष्टि से, काम ठीक चले इस दृष्टि से और साथ साथ कमेटी कुछ नये क्षेत्रों के अन्दर जा कर सुधार के काम कर सके इस दृष्टि से नया सैस लगाने जा रहे हैं। लेकिन अब तक का अनुभव यह रहा है कि इस कमेटी ने जो उसके कार्य थे या जो उसकी कार्य प्रणाली थी, जिस प्रकार से उसको काम करना चाहिये था, उसको कभी भी ठीक से नहीं किया फिर चाहे वह देश के अन्दर काम आने वाला कपड़ा हो या विदेशों को निर्यात देने वाला कपड़ा हो या मशीनरी हो कई माननीय सदस्यों ने भी विचार व्यक्त किये हैं

इसके बारे में। हमारे यहां से जो कपड़ा बाहर गया उसके बारे में कई शिकायतें प्राप्त हुईं और उसका आर्डर-केन्सल हुआ। इस प्रकार के कई उदाहरण दिये जा सकते हैं कि किन किन देशों में आर्डर निरस्त किये हैं। मैं जानना चाहता हूँ कि किन कारणों से हमारे देश के कपड़े को लेने से उन्होंने इन्कार किया, क्या स्टैंडर्ड उसका ठीक नहीं था, क्या कमेटी ने जा कर जांच उसकी की थी और की थी तो इस प्रकार का गलत कपड़ा बाहर क्यों गया, जांच के बावजूद भी उसको बाहर भेजा क्यों गया? यदि उसका स्टैंडर्ड ठीक नहीं था तो उसको रोकना था। मैं चाहता हूँ कि मंत्री महोदय अपने उत्तर से इनका स्पष्ट संकेत द कि किस प्रकार से कमेटी ने अपने कर्तव्य का पालन किया। वर्मा जी बता रहे थे और उन्होंने एक उदाहरण दिया एक कपड़ा मिल का उन्होंने स्थान का उल्लेख नहीं किया किन्तु मैं बताना चाहता हूँ कि वह कपड़ा मिल मध्य प्रदेश की है, ग्वालियर की है। इसके बारे में सूचना नवभारत टाइम्स में छपी है, समाचार इस में छपा है जो कि 12 नवम्बर का है। इसका शीर्षक है कपड़ा मिल द्वारा नाप में धाघंली से 60 लाख रुपये का मुनाफा इस में कहा गया है कि ग्वालियर की एक मिल द्वारा कपड़े के थानों और धोतियों पर गज की नाप पर मीटर का निशान लगा कर अनुचित ढंग से 60 लाख रुपये का मुनाफा कमाने का आरोप लगाया है। उन्होंने इस मामले की पूरी तरह जांच कराने और मिल के प्रबन्धकों के विरुद्ध कार्यावाही की मांग

[डा० लक्ष्मी नारायण पाण्डेय]

की है। एक पत्रकार सम्मेलन में श्री सिंहल ने बताया कि इस वर्ष अप्रैल माह में जो कंट्रोल का कपड़ा मिल से सप्लाई किया गया उस में प्रति मीटर 8 सें०मी० कपड़ा कम था। इसी तरह कपड़े के एक 20 मीटर के थान को जब नापा गया तो वह 18 मीटर ही निकला। इसी प्रकार गतमाह सहकारी बाजार में एसी ही बात प्रकाश में आई। इसकी रिपोर्ट पुलिस में भी दर्ज कराई गई और टक्सटाइल कमिशन से भी शिकायत की गई।

यह जो समाचार छपा इस पर आज तक टैक्सटाइल कमिशनर ने किसी प्रकार की मिल के खिलाफ कार्रवाई नहीं की है। इस प्रकार का उसका कार्य चल रहा है। जब इस प्रकार की शिकायत होती है तो उन पर कार्रवाई क्यों नहीं की जाती है? टैक्सटाइल कमेटी या टक्सटाइल कमिशनर कौन से कार्य करने के लिए बैठे हुए हैं। आखिर टैक्सटाइल कमेटी करती क्या है? मैं चाहता हूँ कि पूरे प्रकरण की जांच हो।

आपने बताया है कि कमेटी सारा काम देखेगी। आप ने यह भी कहा है कि सैस से प्राप्त आय से कमेटी का काम सुधरेगा और क्वालिटी सुधारने का काम अधिक अच्छा होगा। आपने यह भी कहा है कि प्रिंशिपमेंट इंस्पेक्शन होना चाहिये, क्वालिटी का इंस्पेक्शन होना चाहिये, मशीनरी का इंस्पेक्शन होना चाहिये। लेकिन यह सब ठीक होता नहीं है।

अभी तक कमेटी पर आप सत्तर लाख या अस्सी लाख खर्च करते थे। इस खर्च को बढ़ा कर आप आठ करोड़ करना चाहते हैं। इसका औचित्य क्या है, यह मैं मंत्री महोदय से जानना चाहता हूँ। इस प्रकार से जनता पर लगाया गया यह टैक्स क्या उसके ऊपर एक भार साबित नहीं होगा? आप एक प्रतिशत टैक्स लगाएंगे तो मिल मालिक इसका अनुचित लाभ उठाएंगे, इसकी तुलना में दुगुना या उससे भी अधिक कपड़े के दामों से मुनाफा कमाने की चेष्टा करेंगे। मैं चाहता हूँ कि मंत्री महोदय इसके बारे में भी स्पष्टीकरण दें। आखिर इतना अधिक सैस लगाने की आवश्यकता क्यों पड़ी। सत्तर लाख या अस्सी लाख जो खर्चा होता है उसको क्या डेढ़ करोड़ या एक करोड़ या दो करोड़ बढ़ा कर और उतना सैस लगा कर काम नहीं चल सकता था? क्या तब कमेटी ठीक तरह से काम नहीं कर सकती थी, मुवारू रू से काम नहीं कर सकती थी? मैं समझता हूँ कि इतना भारी भरकम टैक्स लगाने की आवश्यकता नहीं थी। इसके बारे में आपको स्पष्टीकरण देना चाहिए।

कुल मिला कर देश के अन्दर स्थिति यह है कि कपड़े के उत्पादन में गिरावट भारी मात्रा में आई है और दामों में वृद्धि हुई है। ऐसा क्यों हुआ है? अभी बताया गया कि रुई के दाम उतने नहीं बढ़े जितने कपड़े के बढ़ा दिए गए। रुई के दाम तो पंद्रह प्रतिशत बढ़े लेकिन मिल मालिकों ने कपड़े के दाम 30 से 50 प्रतिशत और कहीं कहीं 80 प्रतिशत तक बढ़ा दिए हैं। एक पये मीटर वाला कपड़ा

बाजार में 1-80 में बिकने लगा है। रुई के दाम पंद्रह प्रतिशत अधिक और कपड़े के 80 प्रतिशत अधिक बढ़े इसको कैसे उचित ठहराया जा सकता है। मंत्री महोदय ने स्वयं एक पत्रकार सम्मेलन में सम्भवतः कालकता में यह हुआ था कहा था कि हम ने इसकी स्वीकृति दी है और इस प्रकार की वृद्धि को उचित ठहराया है। जब कपड़ा मिल मालिक बीस प्रतिशत या उसके अधिक पचास प्रतिशत तक की वृद्धि करते हैं तो क्या इसको उचित कार्य कहा जा सकता है क्या इसके अचित्य को सिद्ध किया जा सकता है? जब ऐसा होता है तो अन्य उद्योगों वस्तुओं के दाम भी बढ़ जाते हैं। जो नियंत्रित दामों वाला कपड़ा है उसके दाम भी बढ़े हैं, दूसरे के भी बढ़े हैं, आम जनता जिस कपड़े को काम में लाती है भारी मात्रा में उसके दाम भी बढ़े हैं। अब नया सैस लगा कर आम जनता के ऊपर अधिक भार डालने की चिन्ता कर रहे हैं और मैं समझता हूँ कि इसको उचित और न्याय संगत नहीं कहा जा सकता है

कई टेक्सटाइल मिलों को आपने अपने हाथ में लिया है बीमार मिलों के नाम पर उनको अपने हाथ में लिया है। उनमें करोड़ों रुपया आपने व्यय किया है। प्रबंध आप के हाथों में है। उन में से कई मिलों में काम संतोषजनक नहीं चल रहा है। कई मिलों के बारे में शिकायतें प्राप्त हो रही हैं। इस विषय का यह विषय नहीं। फिर भी मैं आपका यान इस और आकर्षित करना चाहता हूँ कि जहाँ जहाँ आपने अंगरेज नियुक्त किए हैं आप देखें कि वे सही ढंग से काम करें। मैं आपको एक मिसाल देता हूँ इन्दौर की खण्डेलवाल कम्पनी ने

शिकायत की है कि मालवा मिल के कंट्रोलर ने उस आफर को ठुकरा दिया जिस में 7-61 पर ब्लैकट लेने की आफर थी और उन्होंने 7-21 पर उसको बेचा। इस प्रकार से मिल मिला कर घोटाला किया। ये जो घोटाले हैं इनकी ओर टेक्सटाइल कमिश्नर को और आपको देखना चाहिये। मैं चाहता हूँ कि इन्दौर के युनाइटेड मिल के इस प्रकरण की जांच आप कराएं। अन्त में मेरा निवेदन है और मैं समझता हूँ कि इतना ज्यादा सैस लगा कर आम जनता को भारी बोझ से दबा रहे हैं यह उचित नहीं है। चाहे टेक्सटाइल कमेटी हो या कारपोरेशन हो या टेक्सलाइल कमिशन हो उसका काम संतोषजनक नहीं है। उसको भी सुधारने की आवश्यकता है और मैं आशा करता हूँ कि आप उधर ध्यान देंगे क्योंकि आज टेक्सटाइल उद्योग की हालत संतोषजनक नहीं है और सुधार हेतु पूरा विचार आवश्यक है।

श्री मूलचन्द झागा (पाली): इस बिल की बाबत मझे दो तीन बात कहनी हैं। आपने बताया है कि इतने फंडज आप के पास हैं और यह भी आपने बताया कि है इतने फंड की आपकी और जरूरत पैदा हुई है। जिस बिल को आप एमेंड करने जा रहे हैं, टेक्सटाइल कमेटी बिल 1963 उसका जो संकशन 6 है वह कहता है :

“For the purpose of enabling the committee to discharge its functions under this Act, the Central Government may after appropriations made by Parliament by law in this connection pay to the committee each financial year such sums of money as the Government consider necessary as grant or loan or...”

[श्री मूल चन्व भागाः]

मैं आपसे पूछना चाहता हूँ कि कितनी बार आप पार्लियामेंट के सामने आए हैं . इस बात को लेकर कि आपको इतनी नई लैबोरेटरीज एस्टैबलिश करनी हैं और उनको लगाने के लिए आप जो इतने खर्च की जरूरत होगी, इतना पया आपको चाहिये होगा । आज आप आठ करोड़ का सैस लगाने जा रहे हैं । जो आपने इन्स्पेक्टर्ज रखे हैं क्या उनके काम को भी आपने कमी देखा है और क्या कमी किसी को ससपेंड किया है, क्या कमी किसी के खिलाफ कोई एकशन लिया है । 1963 के बाद यानी दस साल के बाद आपको उस बिल को एमेंड करने की जरूरत महसूस हुई है और एमेंड-मेंट्स ले कर आप आए हैं कि इतना रुपया आपको चाहिये । आप लैबोरेटरीज एस्टैबलिश करना चाहते हैं । जो बड़े बड़े सेठ हैं और जिन्होंने लां रुपया टैक्सटाइल इंडस्ट्री से कमाया है क्या वे अपनी लैबोरेटरीज खुद नहीं एस्टैबलिश कर सकते हैं ? क्या नहीं वे स्वयं इसको करते हैं ? ये विड़ला और टाटा आदि बड़े बड़े लोग अपनी लैबोरेटरीज स्थापित क्यों नहीं करते हैं ? पावरलूम इंडस्ट्री में जो लैबोरेटरीज जरूर एस्टाबलिश करनी चाहिए । आखिर सरकार लैबोरेटरीज के नाम पर कितने करोड़ रुपया लोगों से इकट्ठा करना चाहती है ? 1971 में सरकार ने कास्ट प्राइस रिलेशनशिप का अध्ययन करने के लिए एक ब्यूरो आफ इंडस्ट्रियल कास्ट्स एंड प्राइसिज मुकरर किया था । उस ब्यूरो ने 1973 में रिपोर्ट दी है । मैं यह चाहता हूँ कि उस रिपोर्ट में क्या कहा गया है और क्या उस रिपोर्ट को इम्प्लीमेंट किया गया है या नहीं । आज प्राइसिज कितनी

बढ़ गई हैं । अब सरकार कहती है कि हम नई मशीनें लगाना चाहते हैं । सवाल यह है कि नई मशीनें लगाने से कितने मजदूरों को काम से हटा दिया जाता है ।

सरकार ने एक कमेटी बनाई, जिस के चेयरमैन को खुद सेंट्रल गवर्नमेंट एपायंट करती है । इस स्थिति में सरकार को एक ट्रिब्यूनल एपायंट करने की क्या आवश्यकता पड़ी ? आखिर सरकार इस पर एकस्ट्रा एक्सपेंडीचर क्यों करना चाहती है ? वह कमेटी फंक्शन कर रही है और उस को सब पावर्ज हासिल है । तब क्लाज 5 को द्वारा एक ट्रिब्यूनल एपायंट करने का क्या परपज है ? इन विधेयक में कहा गया है कि अपील सुनने के लिए । इनमें कहा गया है :

"In discharging the functions under this section, the Tribunal may, subject to any rules that may be made in this behalf, follow such procedure as it thinks fit."

अर्थात् ट्रिब्यूनल वह प्रोवीजर अपनायेगा, जिस को वह उचित समझे । वह सिविल प्रोवीजर कोड के मुताबिक काम क्यों न करे ? क्या वह आरट्रिब्यूरली अपने डिनिजन देगा ?

इन के बाद कहा गया है :

"The Tribunal shall have all the powers of a civil court while trying a suit..."

What is that suit? It is only appeal which you are providing under section 5.

एक्ट में कहा गया है :

The Committee will consist of a Chairman, Vice-Chairman, Joint Secretary and other members.

कमेटी जो डिजिज़न देगी, उस को चैलेंज कौन करेगा? एग्रीड पर्सन कौन होगा? इस विधेयक में कहा गया है कि ट्रिब्यूनल लोगों को सम्मन कर सकेगा, डाकुमेंट मांग सकेगा और एविडेंस ले सकेगा। मैं समझ नहीं पाया हूँ कि सरकार ट्रिब्यूनल को क्यों एपायंट कर रही है और खर्चा क्यों बढ़ा रही है।

इस में कहा गया है कि गवर्नमेंट समय समय पर कमेटी को डायरेक्शन देगी। मैं यह जानना चाहता हूँ कि 1963 के बाद गवर्नमेंट ने कमेटी को क्या डायरेक्शन दिए हैं। (ब्यवधान) हमारे कम्युनिस्ट सदस्यों ने तो सिर्फ़ एक ही बात सीखी है कि टैक्स्टाइल इंडस्ट्री का नैशनलाइज़ेशन कर दो, हर चीज का नैशनलाइज़ेशन कर दो।

Dr. Ranen Sen knows only one word. He has not learnt anything more.

DR. RANEN SEN: You have not learnt even that.

श्री मूल चन्द्र डागा: विल में एमेंडमेंट लाते समय मंत्री महोदय को बताना चाहिए कि उस का परपत्र क्या है।

SHRI B. R. SHUKLA (Bahraich): Mr. Deputy-Speaker, Sir, I do not feel very much confident to speak on the merits of this Bill and the reasons why this has been brought before this House. Therefore, I would like to confine myself to certain formal legal aspects of the Bill.

Clause 5(b) provides for the constitution of the Tribunal. Clause

5(c) defines the procedure for hearing the appeals which would be preferred against the decisions of the Committee. Clause 5(c) is a self-contained provision regarding the procedure, regarding limitation and condonation of the limitation. Then, sub-clause (6) of 5(c) provides that the functions of the Tribunal shall be subject to any rules that may be made in this behalf and till then it shall follow such procedure as it thinks fit. So, the procedure may be prescribed under the rules. But if the procedure is not prescribed under the rule-making power, then the Tribunal shall have the option or liberty to decide the matter as it thinks fit. My submission is that subordinate legislation under the delegation of legislative power is well-known to modern jurisprudence. But excessive delegation of legislative function to a person or a tribunal is certainly unconstitutional. So, it comes to this that in case no rules are framed under sub-section (6) then the Tribunal can decide the case as it thinks fit. It means that this House of Parliament, is abdicating its power of legislative functioning to a Tribunal but this is unconstitutional. This introduces an element of uncertainty so far as the legal aspect of the matter is concerned.

Sub-clause (7) says that the Tribunal shall have the power of a civil court trying a suit under the Civil Procedure Code. I understand this does not mean that it will function as a trial court; it will simply assume the power which court of law has got under the Civil Procedure Code in trying a suit.

It means that there are three types of procedure contemplated for the functioning of the Tribunal, namely, the rules framed thereunder, the provisions contained in clause 5(c) and the arbitrary procedure which the Tribunal can follow if it thinks fit. My submission is that this is not a

[Shri B. R. Shukla]

very harmonious way of making legislative provision. It appears anomalous, self-contradictory and irrelevant. Therefore, my submission is that suitable amendment be made that in disposing of an appeal under clause 5(c), the Civil Procedure Code so far as it is not repugnant to the provisions of this Bill shall be applicable.

*SHRI E. R. KRISHNAN (Salem):

Hon. Mr. Deputy Speaker, Sir, I rise to say a few words on behalf of my party, the Dravida Munnetra Kazhagam, on The Textiles Committee (Amendment), Bill, 1973 which has been moved by the hon. Minister of Commerce.

Sir, the Textiles Committee has been set up under the Textiles Committee Act, 1963 for securing standard qualities of textiles for internal as well as external marketing and manufacture and use of standard type of textile machinery. This Committee is authorised under Section 12 of the Act to levy such fees as may be prescribed by rules for the inspection and examination of textiles and textile machinery and for any other service which the Committee may render to the manufacturers of textiles and textile machinery. On account of the ever-expanding activities of the Committee it has become necessary to take steps to augment the resources of the Textiles Committee. This amending Bill provides for the levy of a cess as a duty of excise on all textiles and textile machinery at such rate not exceeding one per cent *ad valorem*. One redeeming and welcoming feature of this amending Bill is that the handloom and powerloom textiles have been exempted from this additional levy. I wholeheartedly welcome the exemption of textiles manufactured by handloom and powerloom industries.

Sir, this Committee has been

entrusted with the onerous task of ensuring manufacture and use of standard of textile machinery. I wonder whether the Committee has so far been able to pay proper attention to the question of inspection of textile machinery. You must be aware of the fact that in almost all the textile mills the machinery are worn-out and outdated. You cannot expect that standard quality cloth can be produced from such worn-out and outdated textile machinery.

Besides this, during 1970-71 Rs. 7.12 crores worth of textile machinery and spare parts and in 1971-72 Rs. 6.05 crores worth of textile machinery and spare parts were exported from our country. I would like to know whether the Textile Committee could inspect all the machinery and spare parts that were exported in any year. I get this genuine doubt because on page 124 of the Annual Report of the Ministry of Commerce, 1972-73, you will find that only 18 vital components alone had been inspected by the Textile Committee.

On this very same page, it is also mentioned that the textile machinery were inspected by this Committee. There is no mention as to how many machinery were inspected, what were the observations of the Committee in regard to the textile machinery, what were the suggestions made by the Committee for repairing and for replacing and whether these observations and suggestions of the Committee were implemented by the mill-owners. It is very necessary that the activities of the Textile Committee should be indicated in an exclusive Appendix to the Annual Report of the Ministry of Commerce. If it is found that some more money is required for inspecting and examining all the textile machinery in the country, I am sure that this House will unreservedly and unhesitatingly give its approval for even additional levy.

*The original speech was delivered in Tamil.

I would like to point out that none in this House can dispute the necessity for producing standard qualities of cloth both for export and for internal consumption. It must be pointed out here that unless raw cotton, especially superior varieties of cotton, in sufficient quantities at moderate price is supplied to the textile industry, the price of yarn will continue to soar higher and higher. We are importing annually superior variety of cotton required by the handloom and powerloom industry from Egypt, Sudan and other African countries to the tune of Rs. 100 crores. Even though it is meant for handloom industry, there is the import duty of 40 per cent on raw cotton. Sir, 40 per cent import duty on raw cotton is unreasonably high and this sky-rockets the price of yarn. I demand that the import duty of 40 per cent on raw cotton should be repealed forthwith. While the price of yarn has been controlled, it is regrettable that there is no control on the distribution of yarn. This comes handy to the mill-owners. They prepare the bills for the supply of yarn at controlled rate and take the excess money under the table. The fact that there is no control on the distribution of yarn has enabled the mill-owners to appropriate huge profits from the sale of yarn. I would urge upon the hon. Minister of Commerce that the distribution of yarn should be controlled at once and the State Governments should be entrusted with the duty of distributing the yarn to the handloom weavers. When the indigenous demand for yarn remains unfulfilled, there is no meaning in exporting the yarn. I suggest that the export of yarn should be banned. In September this year, the Chairman of the National Textile Corporation Shri Tripathi expressed his dissatisfaction about the production and distribution of yarn as also the fixation of the price of yarn without fixing the price of raw cotton. He was of the view that a ceiling should be fixed on the selling price of raw cotton. Before he tendered his resignation, he

expressed his views in public. I suggest that the Ministry of Commerce should give serious consideration to the views expressed by the former Chairman of the National Textiles Corporation.

Coming to the question of art silk yarn, rayon yarn, nylon yarn etc. I wish to say that the situation in the country has assumed alarming proportions. In Tamil Nadu alone 1.5 lakhs of handloom weavers are dependent on the art silk yarn for their livelihood. The price as fixed by the Government for 454 grams of art silk yarn is Rs. 6.70 and in the open market it is sold at Rs. 27.00. The lakhs of handloom weavers engaged in this industry are facing untold miseries on account of the high price prevailing in the open market. All the art silk yarn produced in the country are allotted through the Central Committee in Bombay. This Central Committee has been constituted by the Central Government. 20 per cent of the production is allotted to the exporters of art silk textiles. Out of the remaining 80 per cent, 40 per cent is allotted through the regional committees of this Central Committee and 40 per cent is allotted to the open market. I have no hesitation in saying that these regional committees are bogus committees. It is common knowledge that the actual handloom weavers are not getting their requirement. Only the intermediaries are able to derive maximum financial advantage from this procedure. In 1969 the Government of India directed the Tariff Commission to go into the cost structure of nylon yarn, rayon yarn, staple fibre etc. and also to suggest methods for fair distribution of the yarn at reasonable prices. The Tariff Commission submitted its report in December, 1970. It is unfortunate that the Government have not implemented the recommendations and suggestions contained in this Report. Here, I would also point out that the

[Shri E. R. Krishnan]

Central Committee's voluntary agreement scheme is to end in December this year. I am strongly of the view that on no account this scheme or the Central Committee should be given fresh lease of life.

I would like to say here that all the powers of distribution of art silk yarn, nylon yarn, staple fibre etc. are in the hands of the Central Government.

MR. DEPUTY-SPEAKER: This is a much broader question.

SHRI E. R. KRISHNAN: Sir, this is very important so far as my constituency is concerned. When the Central Government have all the powers of distribution of art silk yarn, the members of the Congress Party in Tamil Nadu under the leadership of Shri A. Balasubramaniam, M.L.A. have given notice of agitation on November 16, in this matter to the State Government of Tamil Nadu, which is helpless so far as the issues for agitation are concerned. The Tamil Nadu Government have repeatedly and frequently brought to the notice of the Central Government that the situation is becoming grave and early steps should be taken in this matter. The State Government have also suggested the abolition of the regional committee and the distribution of art silk yarn to genuine handloom weavers should be entrusted to the State Government. But the plea of the State Government has not yet been heeded to by the Central Government. It is ludicrous that the members of the Congress Party in Tamil Nadu should blame the State Government, when all the powers of distribution are in the hands of the Central Government.

The agitators of the Congress Party in Tamil Nadu are asking for timely

and adequate supply of art silk yarn at fair price to the genuine handloom weavers engaged in this industry. They want the abolition of the regional committee. They are demanding that the procurement and distribution of art silk yarn should be done by the State Government. I want to know whether the Central Government of the very same Congress Party will concede the demands of their partymen in Tamil Nadu.

Before I conclude, I would urge upon the hon. Minister of Commerce that the suggestions made by the Tamil Nadu Government should be accepted by the Central Government and the needful done without any further loss of time.

SHRI N. TOMBI SINGH (Inner Manipur): Mr. Deputy-Speaker, Sir, I support and welcome this Bill. This is a very welcome measure. It is very encouraging that the Government has come to realise the need for standardisation and a strict control in respect of quality of textiles and textile machinery not only for export but also for the internal market. I am absolutely in agreement with the views expressed by my hon. friends, Shri Damani and Shri Ramsingh Bhai Verma. I do not like to repeat them. I would like to confine my observations to the aspect of the textile industry covered by khadi and handloom, representing as I do a State of weavers. As you know, Sir, my State, the State of Manipur, is known as either a State of dances or a State of weavers. Both are correct. In my own house, for your information, I am running three handlooms and one waist loom. This is a very respectable profession there. The aspect of quality control for khadi and business in the internal market as well as in the export market remain something to be attended to.

15.54 hrs.

[SHRI K. N. TIWARY in the Chair]

Everybody must have heard of the massive rush for khadi cloth these days. Only today, in the newspapers, we have seen that the Khadi Gramodhyog, Delhi, has announced that they have been able to sell in the course of the last one month more than Rs. 30 lakhs worth of cloth. On the last day of the business, according to the announcement, more than Rs. 3 lakhs worth of cloth were sold. My congratulations to this sector. This is an ample indication that khadi is becoming more and more popular. This is about the internal market. What about the external market? In the international market also khadi is becoming more and more popular. Here, khadi represents our ancient weaving talents, design talents and the taste for colour and so many other aspects attached to it. Whether khadi and handloom bring us sufficient amount of foreign exchange or not is not very important in my view. I do not like to minimise the importance of textile mills. But, now the sector represented by khadi and handloom needs to be attended to with much more emphasis than it is done to-day. What do we find in this sector? We lack co-ordination, we lack control over quality and what I would like to suggest particularly for khadi and handloom is this. I do not like to mention particular regions. There are southern as also the eastern regions where handloom is very popular and khadi, of course, is more or less a matter of a very general and national interest. Taking all these aspects in view, I would like to suggest that the machinery to control and also to regulate the quality and marketing facilities for handloom and khadi shall have to be strengthened.

The Bill mentions and the original Act also mentioned certain provisions for exempting fees for inspection. Perhaps, the Government have in mind the sectors of handloom and

khadi. We must be very clear about that because charging of fees for inspection in respect of khadi and handloom should not be there as we are concerned not only with the quality control but also we have to feed and nourish and provide all the necessities of this sector. And sometimes, if necessary, just as we have to beat the child and punish it for better ends and for its improvement, so also we have to see whether in these industries, particularly, khadi and handloom, real sympathetic assistance is needed side by side with measures of control. If the Government has not come to their rescue by way of supply of yarn, proper design and marketing facilities and also by way of setting up a machinery to control and regulate for internal as well as external markets, then, perhaps, only inspecting of the products will not lead the Government or the products anywhere.

Therefore, I suggest that so far as khadi and handloom are concerned, the Government should look into the supply of yarn, right quality and also design. With regard to weaving, so far as handloom weaving is concerned, it is just like writing poetry. A poet, however great he may be, may not be writing good poetry throughout his career. Sometimes, he may write sub-standard poetry also. On average he writes good poetry and is adjudged a good poet. Now, in the case of designing and weaving also as also making of colour all designs and colours do not succeed. Only some are acceptable according to the tastes of the particular generation, we have to depend on certain researches and on a very, I should say, dynamic machinery to be established in all States and to be co-ordinated by the Centre to pick out such accepted designs and colours for extensive production. I would, therefore suggest that we control quality and also provide the machinery, the infrastructure and other necessary things which lead to quality production.

[Shri N. Tombi Singh]

I would like to draw the attention of the Government to this fact. I do not know whether this is the relevant forum for discussing about the handloom industry in Manipur. But, the State being under the President's rule, I think that there is much relevance. I therefore crave your indulgence to allow me one or two minutes. And then I shall conclude.

I would like to draw the attention of the Government to the fate of the handloom industry in Manipur. We have been demanding establishment of a separate directorate for this purpose in the last many years but the same has not been done. We have also been demanding for ensuring supply of the right count of yarn and at the right time to the weaver. This too has not been done. Weaving however continues to be part and parcel of the people's social and economic life. If anything can be done during the President's rule in Manipur, this will be a most welcome step if the Government of India can take measures to establish a separate directorate and task force for handloom and to provide it there with the necessary machinery and other means by which the weavers may receive cheap yarn and of the right count and in right time. The Government should help them in marketing the products so that the middle-men will not be able to exploit them any more. I, therefore, say that it will be a most welcome step if, during the President's rule, the Government of India gives due attention to this problem.

Coming to the general aspect of the handloom all over the country, my suggestion is that we have to re-think about the performance on the export sector. The credit for the amount of foreign exchange that has been earned by khadi and handloom in the matter of its export goes to the design and craftsmanship of weaving done here. Leaving apart the

amount of foreign exchange earned in this sector it is this which creates an image of our country in the foreign countries. The whole of our tradition is for capturing the hearts of other countries. Therefore, I hope this aspect should receive fresh attention of the Government.

With these few words, I support the Bill.

SHRI P. M. MEHTA (Bhavnagar): Mr. Chairman, Sir, this Bill is to levy a cess at the rate not exceeding one per cent *ad valorem* on all textiles and textile machinery. It imposes a cess of the order of Rs. 8 crores on the consumers—on the people. The amount is going to be credited to the Consolidated Fund and then it will be utilised for the purpose maintained in the Bill.

This is not a proper way to tax the people. Apart from this, the prices of cotton textiles and the cloth have gone up so high that the Government was compelled to introduce a scheme to weave cloth at a cheaper rate which is called 'quality controlled cloth'. But, this controlled cloth is not available in any part of the country. The consumers do not get it at all. Mr. Chairman, Sir, you are well aware of the situation that the consumers do not get a metre of controlled cloth at the controlled price in the market in the whole of India.

DR. RANEN SEN: Because it is not produced.

SHRI P. M. MEHTA: It is not produced. It goes to the black market. There is no adequate distribution system to make it reach the consumer.

The handloom and the powerloom industry are exempted from the cess. In the same way, controlled cloth also should be exempted from the cess. Otherwise, the price of the controlled cloth also will go up very high. Even at present, the ordinary consumers

are not finding it possible to purchase cloth from the market, and if this cess is levied, the price will go up still further, and therefore, the whole scheme will fail. So, I would urge that controlled cloth should be exempted from the cess.

My second point is regarding the rates. If it is levied at the rate of one per cent, it will fetch an amount of Rs. 8 crores to Government. But this Bill does not indicate the requirements of the Textile Committee, what schemes they want to implement in the current year and what schemes they want to implement during the coming plan. Government should come forward before the House with details of the requirements of the Textile Committee and they should levy the cess only with the approval of the House. In any case, controlled cloth should be exempted from the cess.

श्री नवल किशोर सिंह (मुजफ्फपुर) :

सभापति जी, मैं इस विधेयक का समर्थन करने के लिए खड़ा हुआ हूँ। कुछ माननीय सदस्यों ने इस एक प्रतिशत सेस पर आपत्ति की है और यह बताया है कि कपड़ों पर जो एक्साइज ड्यूटी है उस से सरकार को बहुत काफी आय हो रही है। और अधिक आय लगाने की कोई आवश्यकता नहीं है। केवल पचास लाख रुपये के लिए या एक करोड़ रुपये के लिए यह अतिरिक्त सेस क्यों लगाया जा रहा है? यह दलील तो हर टैक्स प्रस्ताव में दी जा सकती है। जब भी कोई टैक्स का मामला आये, इस में यह कहा जा सकता है कि सरकार के पास पहले से ही इतने हजार करोड़ हैं तो फिर नया टैक्स क्यों लगाया जाय। लेकिन मुझे एक दूसरी बात कहनी है और मैं चाहता

हूँ माननीय व्यापार मंत्री इस बात को सुनें। वह बात यह है कि मेरा गांव का, छोटे शहरों का और शहरों का तजुर्बा यह है कि कोई भी टैक्स, कोई भी सेस या एक्साइज ड्यूटी जब लगती है तो चाहे सरकार की नीयत हो या न हो कि उस का कोई प्रभाव उपभोक्ता पर पड़े, लेकिन जो विक्रेता हैं वे उस मौके का लाभ उठाने से चूकते नहीं हैं। वे इस बात को कह कर दाम बढ़ा लेते हैं। अखबारों में ये चीजें निकलती हैं, जनता केवल इतना जानती है कि कोई टैक्स लगा है। वह टैक्स उपभोक्ताओं पर लगा या नहीं, वह न तो अखबार वाले छापते हैं और न जनता इस को जान सकती है। ऐसी दशा में कोई भी सेस या एक्साइज ड्यूटी लगायेंगे तो सामान्य स्तर पर उपभोक्ता को जो कपड़े की विक्री होती है, उसमें उस को दाम बढ़ा कर देना पड़ेगा। मैं समझता हूँ—हमारे मंत्री जी या उपमंत्री जी इस तथ्य से अपरिचित नहीं होंगे। यह जरूर जानते होंगे कि कपड़ों के विक्रेता किस तरह से इस का लाभ उठाते हैं।

इस बात को सरकार सोच सकती हैं कि कपड़े के दाम खास कर पिछले कुछ दिनों में बहुत बढ़े हैं और इस सेस से कपड़े का दाम और बढ़ने का कोई खतरा है या नहीं, परन्तु व्यवहार में सरकार के कागजों में दाम न बढ़ने के बाद भी बढ़ ही जायेंगे। मेहता जी ने अभी कहा कि कंट्रोल का कपड़ा जनता को नहीं मिल रहा है—इस में जहां तक केन्द्रीय सरकार का सवाल है, उस का कोई दोष नहीं है। केन्द्रीय सरकार ने कंट्रोल का कपड़ा राज. : रका. ११

[श्री नवल किशोर सिन्हा]

मुहिया कर दिया, लेकिन इस में सब से बड़ी बात यह है कि राज्य सरकारों के पास कन्ट्रोल के कपड़े के वितरण का कोई प्रबन्ध नहीं है। यह बात भी सही है कि जो इन का आर्डर है, जो इन का एलाटमेन्ट है वह भी महीनों तक पड़ा रहता है। राज्य सरकार के द्वारा नियुक्त अधिकर्ता इस को उठा नहीं पाते हैं। इस सम्बन्ध में राज्य सरकारों को व्यवस्था करनी चाहिए।

16 hrs

मैं दो बातें कहने जा रहा हूँ और मुझे विश्वास है हमारे उपमंत्री जी ध्यान से उन को सुनेंगे और उन के सम्बन्ध में कुछ राय दे सकें तो देंगे। हम इस बात को जानते हैं कि हमारे देश में शरीरों और सामान्य तबक के लोगों के लिये कपड़े की कमी है। उनके कपड़े का दाम ज्यादा रहता है। हमारे देश में रूई की कमी है। रूई में हम स्वावलम्बी नहीं हैं। बाहर से रूई हमें इम्पोर्ट करनी पड़ती है। जब ऐसी हालत है तो 18 हजार नमूने पड़ों के जो बनते हैं, जिस की अनुमति म देते हैं वह क्यों करते हैं। हम क्यों नहीं कोई संख्या की सीमा निश्चित कर दें ताकि बाहर से जो रूई हम मंगाते हैं, बहुत सारे दाम दे कर, जिस का हमारे फारेन एक्सचेंज पर भी बहुत गहरा असर पड़ता है, उस में हमें कुछ सुविधा मिले। दुनिया भर के नमूने बाजार में हमें देखने को मिलते हैं जब कि दूसरे देशों में इतने प्रकार के कपड़े नहीं बनते हैं। खास कर जो डवेलॉपिंग नेशन्स हैं, विकासशील देश जिन को हम कहते हैं, वहाँ पर इस तरह के

नमूने हम को देखने को नहीं मिलते। यहां पर एक महीना घोंती है तो दस तरह की है। एक सुपरफाइन है तो दस तरह की है। एक कमीज का कपड़ा है तो दो सौ तरह का है। इस को हम बेस्टेज समझते हैं और अनावश्यक मानते हैं।

दूसरी बात यह है कि इसी टैक्सटाइल कमेटी के नियंत्रण में यह टैकनोलॉजिकल विकास आता है। एक तरह अम्बर चर्चा है, खादी है, पावर लूम है और दूसरी तरफ बड़ी बड़ी टैक्सटाइल मिलें हैं। टैक्सटाइल कमेटी क्या टैक्सटाइल मशीनरी या फैक्ट्री की इन्टरमीडियेट टैकनालाजी का विकास नहीं कर सकती है? क्या ऐसी छोटी छोटी कपड़े के बनाने की मशीनें नहीं बन सकती हैं जिन से छोटी पूंजी वाले, कम पूंजीवाले जिस को हम मीडियम इण्डस्ट्रीज कहते हैं, वे उन को लगा सकें जिस में कि पूंजी कम लगे और स्थानीय रूप से किसी प्रखण्ड में बैठ कर रूई से कपड़े का उत्पादन हो सके। यह काम भी टैक्सटाइल कमेटी के अण्डर जो फैक्ट्रीज हैं उन को करना चाहिए। इन्टर-मीडियेट टैकनालाजी की चर्चा 1971 में सब से पहले हमारे राष्ट्रपति महोदय ने की थी, लेकिन अत्यावश्यक चीज होते हुए भी कपड़े की रचना में जिस का अधिक से अधिक उपयोग हो सकता था, नहीं किया गया। मैं चाहता हूँ कि माननीय मंत्री महोदय इस पर विचार करें कि टैक्सटाइल कमेटी को फैक्ट्रीज के लिए यह सम्भव होगा या नहीं।

इसके उपरांत श्री टोम्बी सिंह जी ने जो बातें अभी यहां कही, उन को मैं ई हफ्ता-जंगा नहीं. उनके हर शब्द और भावना में समर्थन देता हूँ।

SHRI S. M. BANERJEE (Kanpur): Mr. Chairman Sir, although many points have been covered by my hon. friend Dr. Ranen Sen who spoke on behalf of my Group, there are certain aspects of the Bill which need clarification, and I would request the hon. Minister to clarify those few points

After reading the Statement of Objects and Reasons, it is found that by imposing one per cent additional cess *ad valorem*—this is one of the recommendations of the Textiles Committee—probably the Government is going to collect nearly Rs. 5 crores to Rs. 6 crores. The new section 5F which is sought to be added by this amending Bill says:—

“The proceeds of the duty of excise collected under section 5A, reduced by the cost of collection as determined by the Central Government, shall first be credited to the Consolidated Fund of India and the Central Government may, after due appropriation made by Parliament by law, pay to the Committee from out of such proceeds, such sums of money as it thinks fit for being utilised for the purposes of this Act.”

It clearly means that it is an additional cess which is going to be imposed or levied and which will ultimately fall as a burden on the shoulders of the consumer, because the prices have already gone very high.

I come from Kanpur where practically all the textile mills are manufacturing only medium and coarse cloth. Some of them are manufacturing superfine cloth, but the practice

in this country is that the coarse cloth is being sold as medium, medium is sold as fine and fine as superfine. So, superfine cloth is not available at all actually, and in the name of selling superfine cloth, other types are sold. A pair of dhoties manufactured by any textile unit or factory, say in Bombay or Ahmedabad especially, costs Rs. 56. It is Rs. 56 a pair, for a superfine variety of dhoti. If you really compare it with the dhoties of 1955 or 1956, if there are any kept as a sample in your house, you will find that the present-day variety is much inferior to the old one. So, in the name of improving the quality of cloth, this cess is being imposed. I would like to know what percentage will go actually to the Textiles Committee for this purpose, and what is going to be the positive going to the Government. According to me, this is another way of putting the burden on the consumer in the name of a levy. It shall not have been done in this fashion, because the prices of textile articles, whether it is dhoti or shirting or anything, are so high in the country today that people are unable to buy anything. They are switching over to handloom products. As my hon. friend Shri Tombi Singh correctly said, this time the rush was so great for handloom products, handloom cloth, that there was hardly anything left. This concession was given for a month or so in connection with Gandhiji's birthday—2nd October onwards. The cost of a khadi shirt, whether coloured or white, was hardly Rs. 12 to Rs. 14 a piece. Nobody can possibly purchase a cloth and get a shirt stitched or manufactured out of it at a cost of just Rs. 13 or so.

So, if the intention of the Government is to provide cheap cloth, shirting or dhoti or any other thing, reasonably priced, why this levy, which is going to increase the price of cloth all round? I want an assurance from the hon. Minister in this regard. This

[Shri S. M. Banerjee]

fresh levy is in addition to the existing duties. It is clear, whom you read the new section 5A which says:—

“The duty of excise levied under sub-section (1) shall be in addition to any cess or duty leviable on textiles or textile machinery under any other law for the time being in force.”

So, this is in addition. So, I request the hon. Minister to clarify it, and avoid this double taxation. The levy which is existing at present is enough; let us not add another burden on the common man, because I think ultimately this will have to be borne by the consumer.

With these words, I request the hon. Minister to clarify the position so that we will be satisfied that none of these measures is going to tax the poor further. Otherwise, this is another way of taxing the poor people, in a very circuitous manner, to the tune of Rs. 6 crores.

SHRI M. RAM GOPAL REDDY (Nizamabad): I want to make only one point. I request the hon. Minister to expand the scope of the Bill to cover inspection of the machinery of the old mills and also arrange for the replacement of the old machinery. Some of our textile mills are 120 years old and they have to be modernised. The mill owners are not modernising them. So many mills are, therefore, becoming sick and the Government is being forced to take them over. We are able to produce textile machinery in our country. Every year we are producing machinery worth Rs. 60 crores. Unfortunately the textile mills are not utilising this machinery. Therefore, 50 per cent of this is exported. We are not in a position to utilise even Rs. 30 crores worth of machinery.

I want to know from the hon. Minister how he is going to force the mill owners to modernise the mills.

Otherwise all the mills will become sick and the Government will have to take over all of them. We have to invest enormous sums of money to modernise sick mills. The owners are diverting their profits to other businesses. They should be forced to invest all their money in modernisation of these textile mills.

Shri Ram Singh said that the cost of cotton had gone down whereas the cost of cloth had gone up. There is reason for that. The inputs in the manufacture of cloth have gone up. The wage bill has gone up by three or four times. Even when the labourers are on an illegal strike they have to be paid bonus. That is why cloth has become very costly. But the efficiency of the labour has gone down. They are working only 50 per cent of their capacity, but they are taking full pay. Half work and full pay—that is the rule. The day is not far off when it will be no work, but full pay.... (Interruptions). Wherever the INTUC units are there, the workers are working conscientiously and wherever the communist unions are there they are not only not working properly but they are hindering the loyal workers in work. That is why the mills are incurring losses. Our Prime Minister the other day said in the party meeting that if they put a stop to these illegal strikes for three or four years to come, our country could improve. In spite of their hindrances the country will go ahead under the leadership of Shrimati Indira Gandhi.... (Interruptions).

श्री हुकूम चन्द कछवाय (मुरैना) :

समापति जी, विदेश व्यापार मंत्री जो बिल ले कर आये हैं मैं इस का विरोध करता हूँ। इस बिल के माध्यम से जो ईक्स लगाया जा रहा है 1 प्रतिशत, इसका भार देश की गरीब जनता पर पड़ने वाला है। आप इसलिए बड़ाना चाहते हैं

या लगाना चाहते हैं कि आप टैक्सटाइल कमेटी पर अधिक खर्च करना चाहते हैं। परन्तु आपने यह नहीं बताया है कि उस पर आप कितना खर्च करेंगे। आप मात आठ करोड़ की इनकम करेंगे। आज साठ लाख रुपया उस कमेटी पर खर्च होता है। यह कमेटी करती क्या है? कमेटी का कोई काम नहीं है, इसकी अच्छी रिपोर्ट नहीं है, इसने कोई करिश्मा करके क्या दिखाया है। और ना ही इस कमेटी में कोई विशेषता है। फिजूल के लोग अपसर बन कर बैठे हैं जो कौड़ी का काम नहीं करते हैं। आप देखें कि अन्य देशों को जो हमारा कपड़ा गया उसको इस कमेटी ने चैक नहीं किया। इस कमेटी का ऐसी अवस्था में फायदा क्या है? जिस क्वारिटी का भेजना चाहिए था उसका नहीं भेजा। इसके कारण बड़ी मात्रा में हमारा भेजा हुआ कपड़ा रिजकट हुआ, पास नहीं हुआ और वापिस आ गया। मैं जानना चाहता हूँ कि कितना कपड़ा भेजा गया था और कितना वापिस आया और इसमें कितना घाटा हुआ?

जहाँ तक मशीनरी की बात है वह बहुत खराब दशा में है। मैंने स्वयं 15 साल तक टैक्सटाइल मिल में काम किया है। मुझे इसका अच्छा अनुभव है —

श्री सन्त साठे (अकोला) : किस में और किस पद पर ?

श्री इकन चन्द कछुवाय : विनोद मिल उज्जैन में और एक बीवर के तौर पर जो मशीनरी सी डेढ़ सी वर्ष पहले लगाई गई थी वही चली आ रही है। उस में कोई सुधार नहीं हुआ है।

109 मिले आपने अपने हाथ में ली हैं, उन में कंट्रोलर नियुक्त किए हैं। कंट्रोलर को टैक्नील ज्ञान नहीं है कपड़े के बारे में, मिश्रों के बारे में। वे आई० ए० एस० के अफसर हैं। जो लोग उन मिलों में काम करते हैं या जो चलाते हैं वे टैक्नीकल लोग होने चाहिये, व्यापारी वर्ग के लोग भी उन में लिए जाने चाहिये, मजदूरों के प्रतिनिधि भी उन में लिए जाने चाहिये और ऐसे लोग मिल कर अगर उसको चलाएंगे तो वहां घाटा नहीं होगा। आपकी जो मिलें हैं वे वॉनस नहीं देती हैं, बाकी सब देती हैं। आप की मिलों की तरफ बाकी मिलों के मुकाबले में मजदूरों का प्रविडेन्ट फंड की अधिक राशि बाकी है। वहां पर नाना प्रकार के घोटाने होते हैं। सामान जो मिल के लिए खरीदा जाता है उस में अफसर लोग काफी घोटाला करते हैं। साथ ही उनका कमीशन निश्चित होता है तथा जिनसे सामान खरीदते हैं उनका भुगतान विलम्ब से किया जाता है।

जो कमेटी है वह ठीक काम नहीं कर रही है। कमेटी में अच्छे लोग, टैक्नीकल लोग आप रखें। वह ठीक प्रकार से जांच कार्य को करें। जो माल विदेशों को जाता

[श्री हुकम चः कठवाय]

हैं उसकी क्वालिटी अच्छी हो, रिपोर्ट उसकी अच्छी आए ताकि हम अधिक से अधिक विदेशी मुद्रा कमा सकें।

जो और गड़बड़ी चल रही है उसको भी आप देखें। होता यह है कि जो 20 मीटर का थान होता है उसमें 18 मीटर ही कपड़ा निकलता है। मुहर कुछ लगी होती है और कपड़ा कुछ और निकलता है। अनेकों इस प्रकार की शिकायत आई हैं। हमारे पूर्व वक्ता पांडेय जी ने कहा कि ग्वालियर और इन्दौर में इस प्रकार की बात हो रही है। बिड़ला की वह मिल है ग्वालियर में तथा अन्य मिल भी हैं जो इस प्रकार से कम कपड़ा देती हैं। छपे हुए रेट को फाड़ कर मार्केट में ला कर उसकी बेचती है।

यह जो टैक्स आप लगा रहे हैं यह बहुत अधिक है। आपको इससे आठ करोड़ की इनकम होगी। यह भार जनता पर ही पड़ने वाला है। मिल मालिक इसका लाभ उठा कर चौगुना मुनाफ़ा कमाएंगे। इनकी कोई जरूरत नहीं है। एक प्रतिशत टैक्स का जो असर है यह बहुत बुरा होगा। इसका सारा असर गरीबों पर पड़ने वाला है। इस वास्ते मैं आप से प्रार्थना करता हूँ कि आप इस बिल को वापिस ले लें।

THE MINISTER OF COMMERCE (PROF. D. P. CHATTOPADHYAYA): Sir, I must thank hon. Members who have spoken on this Bill, sometimes on general principles and sometimes on details. Many points and issues have been raised. In the course of my

reply I would like to touch upon only the main points. Even though I may not touch on each of the problems or issues raised by my friends, I can assure you, Sir, that I have taken due note of their contentions.

Shri Datta referred to the poor quality of the textiles allegedly exported by us to Bangladesh. As you may be aware, this has been discussed in the press and the public for a long time. I would like to say that Government had no particular say in this matter because on an urgent request from the Bangladesh Government some textile supplies had to be rushed, air-lifted, to Bangladesh. So, the requisite inspection could not be enforced.

DR. RANEN SEN: But the STC did it.

PROF. D. P. CATTOPADHYAYA: It was also the responsibility of the other party to inspect the quality. Because of the speed at which it had to be done, the quality could not be checked. But this time when we entered into a trade agreement with Bangladesh we have stipulated that there should be double inspection. Whether the Bangladesh Government can or cannot organise inspection, we on our own have done it and will do it. But double inspection is a time-consuming affair and time is the essence of the whole thing. Sometimes, even if we want to inspect a thing, it is not always possible for the Bangladesh Government to agree to it. But I may tell you that we are taking every possible measure so that the textiles we export to Bangladesh are free from the blemishes referred to by hon. Members.

It has been stated by Dr. Sen and also by Shri Datta that there are a lot of complaints against our textile goods. The facts do not bear out these allegations. Out of the 70,000 consignments we have exported last year we have received complaints

only in respect of ten. But I am not taking a very complacent attitude about our quality control machinery. In fact, one of the purposes of bringing this amendment is to ensure further strengthening of our quality control machinery. At the same time, I would say that we ourselves should not exaggerate it or paint a very unfavourable picture because that may damage our cause. Of course, I appreciate the motive of the hon. Members who want to highlight this so that we can improve the quality and thereby improve the performance of our exports. We can assure you that we are very much at it.

Shri Damani and many other friends asked why we are imposing a levy of one per cent which will give a revenue of about Rs. 8 crores. A close reading of the actual words of the amending Bill will indicate it very clearly that we have only said that it should not exceed one per cent. In my explanatory note I have said that we will fix the rate after assessment and inspection and that we will not necessarily fix it at one per cent and collect Rs. 8 crores. It is the maximum ceiling, not exceeding 1 per cent. We are not necessarily hitting or touching the ceiling. What actually we will raise depends upon our requirement. So, I cannot give any accurate figure. If our inspection machinery is to be further strengthened, if our production base is to be further augmented, our money requirement will be greater. Instead of coming frequently before the House, we are making that much provision.

Now, we are spending Rs. 80 lakhs. But according to our present calculation, we may need Rs. 1.20 crores or Rs. 1.30 crores. This is not a static figure as there is a large demand, an increasing demand, a phenomenal demand, for our textiles. Our production line is going to be significantly augmented, deepened and,

broadened. Therefore, our quality control machinery in the light of the increased demand for our goods may have to be increased. We have made that provision of 1 per cent legally. Actually, we may not ourselves avail of that.

Dr. Ranen Sen also referred about the complaints from socialist countries. About Bangladesh, we have received some complaints. But from our socialist friends, we have not received any complaint whatsoever.

Mr. Limaye spoke about adequacy of $\frac{1}{2}$ per cent. At present, perhaps, even $\frac{1}{2}$ per cent will not be necessary. As I have already submitted, in view of the increasing and sustained demand for our goods, our inspection machinery has to be improved and increased. Therefore, we have made a provision for that.

Mr. Ramsingh Bhai Verma spoke quantity of *per capita* consumption of textiles. He said, perhaps, our cloth availability has come down to 12 metres per head. It is not that bad. It is 14.96 metres per head. Our annual production of mill-made cotton textiles now is about 4,000 million metres.

Many friends referred to high rate of profits being reaped by the textile industry. As you know, there are different ways of calculating profit. Profit may be calculated on the basis of total sale proceeds in relation to a particular base year or just the previous base year. There is another way of calculating return on the capital investment. The more scientific way of calculating the return is on the basis of capital investment. We find, in 1972-73, the net profit on sales in the textile industry was 4.1 per cent as against 2.4 per cent in 1971-72. What I would like to point out is that while it is an irrefutable fact that the textile industry fetched a better profit of 4.1 per cent in 1972-73, perhaps, it will not be correct

[Prof. D. P. Chattopadhyaya]

to say that it is a huge profit or a massive profit.

DR. RANEN SEN: Your calculation is based on....

PROF. D. P. CATTOPADHYAYA: It is based on the Balance Sheets of 199 mills and we think that that is a fairly representative sample. There may be some inadequacies. If they are brought to our notice, we will be glad to look into them....

DR. RANEN SEN: It is a well known fact that the Balance Sheets are manipulated, whether in the industry or in the Government.

PROF. D. P. CATTOPADHYAYA: I would not comment on that aspect. But I have said that in the light of the available facts and figures. Whether the facts and figures are concocted or manipulated is a matter of judgment, and I am not sitting in judgment at the moment on the floor of the House.

Shri P. M. Mehta has requested that controlled cloth could be exempted from the purview of this Bill. This is a worth-considering suggestion and it will be considered.

Shri Tombi Singh asked whether handloom could be exempted from the purview of this Bill. It is already exempted.

I would like to say that our Ministry is at the moment engaged in an exercise to evolve an integrated textile policy because a textile policy cannot be rationally formulated unless we integrate the different sectors, i.e., the mill sector, the handloom sector, the powerloom sector, the price structure of raw cotton itself, the export sector, home consumption, etc., so that all the facets of the industry could be rationally integrated and the price mechanism could be disciplined and controlled. We are

looking into the matter, and by the end of this month or early next month, we hope we will come to a conclusion and come before the House and inform it.

DR. RANEN SEN: One very important point has been missed by almost all speakers and that is in regard to the apprehension about price rise. What has he to say about that?

MR. CHAIRMAN: The question is:

"That the Bill to amend the Textiles Committee Act, 1963, be taken into consideration."

The motion was adopted.

MR. CHAIRMAN: Now we take up clause-by-clause consideration. There are no amendments to Clauses 2 to 5. I shall put them all together to the vote of the House.

The question is:

"That Clauses 2 to 5 stand part of the Bill."

The motion was adopted.

Clauses 2 to 5 were added to the Bill.

Clause 6—(Insertion of new sections 5A, 5B, 5C, 5D, 5E and 5F).

MR. CHAIRMAN: There are three amendments to Clause 6 in the name of Shri M. C. Daga. Is he moving them?

SHRI M. C. DAGA (Pali): I am not moving amendment No. 1. I am moving amendments Nos. 2 and 3.

I beg to move:

Page 4, line 34,—

for "it thinks fit" substitute

"laid down in the Code of Civil Procedure, 1908" (2).

Page 4, line 38,—

for "trying a suit" substitute—

"hearing an appeal" (3).

MR. CHAIRMAN: Do you want to speak on your amendments?

SHRI M. C. DAGA: I want to say a few words.

Section 5B reads as follows:

"The Central Government may, by notification in the Official Gazette, constitute a Tribunal consisting of one person, who is or has been, or is qualified for appointment as, a Judge of a High Court and who is not connected with the Committee, to exercise the powers and discharge the functions conferred or imposed on the Tribunal by or under this Act."

Section 5C reads as follows:

"An appeal under sub-section (7) of section 5A may be preferred to the Tribunal within one month from the date on which the notice of demand regarding the assessment is served on the manufacturer...." etc., etc.

So, the decision of the Committee will be appealed against to this Tribunal. Under Section 5A you have given the power to the appellate court which will be a Tribunal appointed by the Government. The Central Government has appointed this Tribunal and that Tribunal has been given the appellate powers and that will be taken into consideration under sub-section (7). What does this sub-section say:

"Any manufacturer aggrieved by an assessment made under this section may appeal to the Tribunal, constituted under section 5B for cancellation or modification of the assessment."

Now what I am submitting is that in discharging the functions under this

sub-section, the tribunal may be subject to any rules that may be made in this behalf. What are those Rules? It is silent. 'Such procedures as it thinks fit'—what is the procedure? There, I have said 'as laid down in the Civil Procedure Code', because, after all, you are saying that the Tribunal shall have all the powers of a civil court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters etc. etc. Then why do you give the Tribunal these powers? What are the powers? Then in sub-section (6) of 5C you say:

"In discharging the functions under this section the Tribunal may, subject to any rules...."

What are those rules? The rules still to be framed by the Government? You want us to delegate the power to frame the rules? Then it says:

"...that may be made in this behalf, follow such procedure as it thinks fit."

What is the procedure that it thinks fit? So, I have said that 'as it thinks fit' should be omitted and replaced by 'as laid down in the Civil Procedure Code'. You say that the Tribunal shall have all the powers of a civil court under the Code of Civil Procedure, 1908. Then why do you say 'as it thinks fit'? Then what is that 'such procedure'?

PROF. D. P. CHATTOPADHYAYA: The point is very simple. The clause 6 says on page 4, line 34:

"such procedure as it thinks fit."

This the hon. Member wants to be substituted by 'such procedure as laid down in the Code of Civil Procedure, 1908'. The point is that this sort of administrative tribunal sets its own procedure and that is why we have not mentioned it. It is a well-known practice. (Interrupts). Yes self-regulatory. So, the question of imposing the Procedure of Civil Procedure Code is cumbersome; time-consuming and will not be consistent

[Shri M. C. Daga]

with the objective of this sort of Tribunal. So, the suggestion of my friend, I find, is not acceptable to me.

SHRI M. C. DAGA: Again in the sub-clause you have said that the Tribunal shall have all the powers of a civil court....

MR. CHAIRMAN: No, please. He has already replied to it.

Now, I will put Mr. Daga's amendments Nos. 2 and 3 to clause 6 to vote.

Amendments Nos. 2 and 3 were put and negatived.

MR. CHAIRMAN: Now, the question is:

"That clause 6 stand part of the Bill".

The motion was adopted.

Clause 6 was added to the Bill.

Clauses 7 to 10 were also added to the Bill.

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

DR. RANEN SEN: Before that, I want to speak.

MR. CHAIRMAN: Let the Minister move that the Bill be passed. And then you may speak.

SHRI D. P. CHATTOPADHYAYA: Sir, I move:

"That the Bill be passed."

MR. CHAIRMAN: Motion moved:

"That the Bill be passed."

DR. RANEN SEN: Sir, the hon. Minister has replied to some of the points raised by the speakers here. He has tried to clarify certain points. Whether the points made by him are acceptable to the Members or not, it is for them to say. One very important point has been raised by almost all the speakers. That is this.

Taking advantage of this taxation, namely, levy of a cess, the industrialists will try to raise the price of textiles. It has been our experience—it has been stated by all the Members here—that if one per cent is levied, then the employers take that opportunity to raise the price by 10 per cent or even by 20 per cent, if not, more. Therefore, this levy being a sort of an indirect taxation, as has been mentioned by many other hon. Members, we want to know whether the Government have thought over this question of taking any measures. I mean, has the government taken any measure or is it contemplating any measure to halt the price has consequent upon this levy.

श्री मधु लिमये : अभी मंत्री महोदय ने कहा कि 1 परसेंट में तकरीबन 8 करोड़ इनको मिल सकता है, यह कहा है। केवल पार्लियामेंट को यह तकलीफ नहीं देना चाहते हैं इसलिए इस विधेयक के तहत अधिकार ले लेना चाहते हैं ताकि बिना पार्लियामेंट से पूछे नोटिफिकेशन के जरिये बढ़ाने का अधिकार मिल जाय। तो वह जो प्रवृत्ति है वह बड़ी घातक प्रवृत्ति है और हम को तकलीफ देने के बारे में इन को इतना ज्यादा नहीं सोचना चाहिए। हम तकलीफ उठाने के लिए तैयार हैं। जो पना आवश्यक है उसी के लिए उन को कानून पास करना चाहिए। अगर यह नहीं करेंगे तो हम को फिर विरोध करना पड़ेगा।

PROF. D. P. CHATTOPADHYAYA: Sir, I forget to clarify that point which has been raised by Dr. Ranen Sen and other friends. I would first of all like to say that the full ceiling is not being resorted to. Therefore, we are not taking Rs. 8 crores which we are legally entitled to

get if this Bill is passed by this Parliament. The second point is a larger one. I have touched upon it. On principle I have said that we are bringing forward an integrated textile policy wherein we shall take care of the problem of price rise and I can assure you that every attempt will be made by the Ministry to see that the cess is not reflected in the higher price. I will see to it.

MR. CHAIRMAN: Now, the question is:

"That the Bill be passed"

The motion was adopted.

16.43 hrs.

DIRECT TAXES (AMENDMENT)
BILL

MR. CHAIRMAN: Now, we take up the Direct Taxes (Amendment) Bill.

THE MINISTER OF FINANCE (SHRI YESHWANTRAO CHAVAN): Sir, I move:

"That the Bill further to amend the Income-tax Act, 1961, the Wealth-tax Act, 1957, the Gift-tax Act, 1958 and the Companies (Profits): Surtax Act, 1964 and to provide for certain related matters, be taken into consideration'.

Sir, in my Budget speech this year, I had given an indication of certain measures which Government had in mind for encouraging industries in selected sectors and these in backward areas, as also for promotion of research and development and exports. I had also assured the hon. House that necessary legislation to give effect to these proposals would be sponsored in the course of the year. One of the principal objects of the present Bill is to implement that assurance. The Bill also contains a number of other proposals for removing difficulties experienced in the administration of direct taxation laws

and for providing tax exemption in respect of certain categories of income.

With a view to encouraging industries in selected sectors, it is proposed to grant an initial depreciation allowance of 20 per cent of the cost of machinery and plant installed after 31st May, 1974. The initial depreciation allowance will be available in respect of new machinery and plant installed for the purposes of production of articles and things specified in the Ninth Schedule proposed to be inserted in the Income-tax Act.

Selection of industries for the proposed tax concession has been made, keeping in view the priority from the angle of exports, essential needs of intermediate and investment goods, essential needs of mass consumption, the existence of capacity, constraints on production and other relevant factors.

New machinery and plant installed for the purposes of generation and distribution of electricity or any other form of power, and new ships or aircraft acquired by shipping or aircraft enterprises will also qualify for initial depreciation. Secondhand ships which were not previously used by any person resident in India and recondition machinery and plant imported from abroad will also be eligible for the initial depreciation allowance.

The initial depreciation allowance will not be deductible in computing the written down value of the asset. It will, however, be taken into account in the year in which the asset is sold, discarded, demolished or destroyed or in the year in which the normal depreciation tends to exceed 80 per cent of the cost. The aggregate amount of initial depreciation and normal depreciation allowance