

**Shri D. C. Sharma:** I never stand up because the list is followed—

**Shri Radhelal Vyas (Ujjain):** Even if the Members are sitting here, some Members other are called. (*Interruption*).

12.37 hrs.

FINANCE BILL, 1965—contd.

**Shri M. R. Masani (Rajkot):** Sir, may we have an indication as to when you propose to call upon the Finance Minister to reply to the debate?

**Mr. Speaker:** When should I call on the hon. Finance Minister? Five hours are left.

**The Minister of Finance (Shri T. T. Krishnamachari):** Quarter past five.

**Mr. Speaker:** Very well.

**श्री अचल सिंह (आगरा) :** आप ने कहा है कि जो लिस्ट दी जाती है उस को भी . . . .

**अध्यक्ष महोदय :** लिस्ट के बारे में पूछना चाहते हैं तो पार्टी द्विप से पूछिये ।

The House will now resume discussion on the Finance Bill. **Shri Jyotishi.**

**श्री उवा० प्र० ज्योतिषी (सागर) :** कल वित्त विधेयक का समर्थन करते हुए मैं ने निवेदन किया था कि शासन ने जो छिपा कर रखी गई सम्पत्ति को पूंजीपतियों द्वारा बाहर लाये जाने के लिए अवधि निर्धारित की है, उस पर यद्यपि मुझे विश्वास नहीं है . . . .

**Shri D. C. Sharma (Gurdaspur):** Sir, a point of order. Somebody is leaning over the bench to talk to the Prime Minister. Is that conducive to the decorum or the dignity of the House?

**Shri Raghunath Singh (Varanasi):** I think there is no harm in it. (*Interruption*).

**Mr. Speaker:** Order, order. **Shri Jyotishi** will continue his speech.

**श्री उवा० प्र० ज्योतिषी :** मैं निवेदन कर रहा था कि यद्यपि मुझे इस बात पर यकीन नहीं कि दौलतमन्द इतने सीधे और सरल होते हैं कि वे अपनी पूंजी को बाहर प्रकट कर देंगे, लेकिन फिर भी, आज जो देश का वातावरण है और इस वातावरण में जो हम यह चाहते हैं कि देश में एकता की भावना पैदा हो, प्रेम की भावना पैदा हो, सब मिल कर काम करें, हम किसी तरह की ऐसी बात देश में पैदा होने न दें कि कोई भी तबका यह महसूस करे कि उसके साथ सख्ती की जा रही है, उसको परेशान किया जा रहा है, उसको देखते हुए ये लोग देशभक्ति का परिचय देंगे । किसी को परेशान करना या किसी के साथ सख्ती करना हम नहीं चाहते हैं । हमारी सरकार देश के समग्र निवासियों को साथ ले कर चलना चाहती है । प्राचीन काल में लोगों ने देश पर आपत्ति आने पर अपनी समस्त शक्ति देश के लिए अर्पित की थी, उसी तरह से आज वक्त है कि सब लोग अपनी शक्ति इस देश की रक्षा के लिए अर्पित करें, जिन के पास शारीरिक क्षमता है वे अपनी शारीरिक क्षमता से, जिन के पास गलत तरीके से या सही तरीके से, जिस तरह से भी धन आया है, वे उस धन से, जिन के पास बुद्धि बल है, वे अपने बुद्धि बल से इस देश के निर्माण में, इस देश को विदेशी शक्तियों के पंजे में जाने से बचाने के लिये योगदान करें । कुछ विदेशी शक्तियां इस देश को हड़पने के लिए इस देश को परेशान करने के लिए कोई कसर नहीं उठा रख रही हैं और उनका मुकाबला करने के लिए हमें सन्नद्ध होना है । इस तरह से हम ने वित्त मंत्री द्वारा जो प्रस्ताव रखा गया है पूंजीपतियों द्वारा अपनी सम्पत्ति को जाहिर करने का उस का समर्थन किया । लेकिन हम यह चाहते हैं कि शासन उस अवधि के पश्चात् इस देश में एक मजबूती का वातावरण निर्मित करे । हमारी जो छापे मारने वाली टोली है, उस को अधिक से अधिक मजबूत

## [श्री ज्वा० प्र० ज्योतिषी]

बनाया जाये। मेरा यह विश्वास है कि शासन हमेशा मजबूती से चलता है। साम दान और भेद की नीतियाँ भी शासन की हुआ करती हैं लेकिन दंड की नीति का भी बहुत महत्वपूर्ण स्थान होता है। कोई भी शासन रहे, अगर वह मजबूती से दंड हाथ में लेकर नहीं चलता है तो वह शासन कमजोर होता है, वह स्थायी नहीं रहता। मैं जानता हूँ कि हमारी सरकार दंड को हाथ में लेकर चलने वाली सरकार है, मजबूत सरकार है, लेकिन साथ ही इस देश में गांधी जी जैसे मनीषी रहे। उन्होंने हमें आजादी दिलाई। इस लिये हमारे हृदयों में और इस देश के शान्तिपूर्ण हृदयों में शान्ति और प्रेम कुछ ज्यादा है। लेकिन फिर भी इस देश में भगवान कृष्ण और भगवान राम रहे हैं, जिनोंने इस देश को शक्ति दी है और इस देश को यह नसीहत दी है कि :

‘यदुच्छया चोपपन्नं स्वर्गं द्वारमुपावृत्तं ।

मुखिनः क्षत्रियाः पार्थ लभन्ते युद्धमीदृशं ॥  
हम लोगों ने युद्ध को स्वर्ग का खुला द्वार माना है। भगवान कृष्ण ने यह आदर्श हमारे सामने रखा है, भगवान राम ने हमारे सामने यह आदर्श रखा है और गुरु गोविन्द सिंह ने हमारे देश के सामने यह आदर्श रखा है। यह देश इस आदर्श पर चलने वाला देश है। हम इस देश में इस प्रकार की फिजा बनाना चाहते हैं। उचित है कि सब लोग इकट्ठा होकर काम करे और एक होकर काम करने को मजबूत हों।

मैं चाहता हूँ कि जो हमारे स्कैंडल तफ्तीश करते हैं, ब्लैक मार्केट द्वारा इकट्ठे किये गये और गलत तरीकों से संचित किये गये धन को, उन को हम और अधिक सशक्त बनायें ताकि वह धन, जो गलत तरीकों से इकट्ठा किया गया है, इस मुसीबत के वक़्त में इस देश के काम में आ सके। मैं तो चाहूँगा कि ऐसे लोग जो संपत्ति को छिपा कर रखते हैं, जब पकड़ में आये जो उन के खिलाफ सख्त सेप्सख्त कार्रवाई की जाये, उन को लम्बी सजा दी जाये और उन की सारी की सारी

प्रापर्टी जब्त की जाये। मैं समझता हूँ कि यह देशद्रोह का कार्य है। जब देश संकट में हो और देश की रियाया तकलीफ में हो, तब उस की जीवनोपयोगी वस्तुओं का ब्लैक मार्केट करके उस को दबा कर और नाजाइज तरीके से धन इकट्ठा करना बहुत गलत चीज है। ऐसे लोगों को देश का सब से बड़ा दुश्मन समझ कर उन के खिलाफ सख्त से सख्त कार्रवाई करने की व्यवस्था की जानी चाहिये मैं चाहूँगा कि ऐसे अफसरों को जो इस तरह के कुकर्म करने वाले व्यक्तियों को पकड़ने में मदद दें उन्हें रिवाइज दिया जाना चाहिये और उन्हें राष्ट्र के द्वारा सम्मानित किया जाना चाहिये। इस तरह की व्यवस्था शीघ्र से शीघ्र की जानी चाहिये।

टैक्स की वसूली की नई जांच की व्यवस्था हम करे यह बहुत जरूरी है। मुझ मानूम है कि चार्टर्ड अकाउन्टेन्ट्स के द्वारा जो हिसाब किताब पेश किया जाता है उस की जांच पड़ताल की जाती है। लेकिन चार्टर्ड अकाउन्टेन्ट्स कौन नियुक्त करता है। सरकार करती है। लेकिन फर्मस खुद अपने चार्टर्ड अकाउन्टेन्ट्स चुन लेती हैं और उन के जो तख्मीने हमारे सामने पेश होते हैं उन की तफ्तीश होती है। मैं चाहूँगा कि कौन सा चार्टर्ड अकाउन्टेन्ट किस फर्म के हिसाब को देखे यह सरकार तय करे। अगर एक वर्ष कोई चार्टर्ड अकाउन्टेन्ट किसी फर्म के हिसाब को देखता है तो दूसरे वर्ष उस चार्टर्ड अकाउन्टेन्ट को उस फर्म का काम दुबारा न दिया जाये। किसी दूसरे चार्टर्ड अकाउन्टेन्ट को नियुक्त किया जाये जो उस के हिसाब को देखे। अगर चार्टर्ड अकाउन्टेन्ट के द्वारा की हुई चॉज पड़ताल में कोई गहरी खामी पाई जाये, तो उस को ब्लैक लिस्ट किया जाये और उस की सनद छीन ली जाये तथा उस के खिलाफ दूसरी मनासिब कार्रवाई की जाये। देश को अफ़्टाचार और बेईमानी से बचाने के लिये एक ऐसी फिजा तैयार करने के

लिये मैं इस तरह के कदमों को बहुत आवश्यक समझता हूँ ।

हम इस देश में सम्मिलित यानी प्राइवेट सेक्टर और पब्लिक सेक्टर दोनों को माना है और कुछ कोऑपरेटिव सेक्टर के आधार पर भी हम इस देश का निर्माण करना चाहते हैं । मैं इस बात को साफ तौर पर कह देना चाहता हूँ कि मैं पब्लिक सेक्टर का हामी हूँ और कोऑपरेटिव सेक्टर का हामी हूँ, लेकिन आज के देश के निर्माण की जरूरत को देखते हुए जो लोग स्वतन्त्र रूप से काम कर रहे हैं मैं साथियों का भी उतना ही हामी हूँ, और मैं चाहता हूँ कि दोनों सेक्टरों में ईमानदारी से काम हो । देश की एक एक एक पाई, एक एक यंत्र, एक एक मिल और कारखाने का अधिक से अधिक उत्पादन क्षमता बढ़ाने के लिये उपयोग हो । चाहे प्राइवेट सेक्टर का आदमी हो चाहे पब्लिक सेक्टर का आदमी हो, किसी को भी यह हक नहीं होना चाहिये कि वह इस देश की शक्ति का अपव्यय होने दे । अगर प्राइवेट सेक्टर का आदमी अपनी मिल द्वारा पर्याप्त उत्पादन नहीं करता है, उत्पादन की पराकाष्ठा पर अपनी मिल को नहीं पहुँचाता है, तो मैं कहता हूँ कि उसकी मिल को छीन लिया जाये । उस पर शासन का नियंत्रण होना चाहिये और अगर पब्लिक सेक्टर का आदमी इस तरह की बेजाब्तगी करता है और वहाँ नवाब बन कर बैठा है तो मैं कहता हूँ कि इसे देशद्रोही समझा जाना चाहिये और उस आदमी के खिलाफ मैनैजमेंट को सख्त से सख्त कदम उठाने चाहिये ।

जो हमारे इंडस्ट्रियल संस्थान हैं उन स्थानों में एक अच्छी फिजा आनी चाहिये ताकि लेबर और मैनैजमेंट के किसी किस्म के झगड़े न रहें । वह एक ऐसी सम्मिलित

चीज बनायें जिस में लेबर और मैनैजमेंट का झगड़ा उठे ही नहीं । उनकी एक कमेटी हो जो आपसी झगड़े तय करे और किसी भी हालत में उत्पादन में किसी किस्म की कमी न आये । इस देश के गरीबों से प्राप्त हुआ पैसा इस देश के निर्माण में लगना चाहिये । निर्माण की पहली जरूरत यह है कि उत्पादन क्षमता बढ़ाई जाये ।

इस देश में विदेशी पूँजी का रास्ता खोला गया है । लेकिन मैं इसे बड़ा खतरनाक समझता हूँ कि इस देश के उद्योगपति और बाहर के उद्योगपति मिल कर अपना स्वतन्त्र उद्योग स्थापित करें । मुझे इस चीज में खतरा दिखाई देता है । किसी जमाने में यहाँ ईस्ट इंडिया कम्पनी कायम हुई थी । इस देश के पूँजीपतियों की एक कम्पनी और बाहरी पूँजीपतियों की एक कम्पनी, मिल कर इस देश में क्या फिजा तैयार करेंगी इस की तरफ हम को सजग होना है । मैं शासकीय तौर पर, शासन की मार्फत या शासन के सहयोग से एक ट्रिपल अलायंस जैसी चीज को मंजूर कर सकता हूँ, कोऑपरेटिव तरीके पर भी किसी हद तक मंजूर कर सकता है, लेकिन यहाँ के पूँजीपतियों और विदेशी पूँजीपतियों द्वारा देश में उद्योग कारखाने खड़े किये जाने को मैं उचित नहीं समझता हूँ । इस को इस देश के लिये हितकर नहीं समझता हूँ ।

इस देश की पूँजी विदेशों की तरफ उद्योग खड़े करने के लिये जा रही है, ऐसा मैं ने थोड़ा सा सुना है । मैं इसे उचित नहीं समझता । जब इस देश में नये नये उद्योग खड़े करने की जरूरत है, तब इस देश का पैसा विदेशों में जाये, यह हमारे लिये हितकर नहीं होगा । यह ठीक है कि अफ्रीका में या जावा में स्वयम् अपने उद्योग खड़े कर के हम कुछ पैसा पैदा कर सकें, लेकिन इस देश के गरीब आदमियों को काम न मिले, हमारे

[श्री ज्वा० प्र० ज्योतिषी]

मजदूर और टेकनीशियन्स बेकार बैठे रहें, इस देश के उद्योग मजदूरों और टेकनीशियनों को काम में लगाने में सहायक न हो सकें और यहां का धन, यहां की पूंजी और औद्योगिक मस्तिष्क विदेशों में जा कर काम करें और वहां के आदमियों के उद्योगों में लगे, इसे मैं उचित नहीं समझता ।

सदाचार को मैं किसी भी प्रजातंत्र की बुनियाद समझता हूँ । सदाचार को खो कर कोई भी देश, कोई भी प्रजातंत्र कभी चल नहीं सकता । मुझे दुःख होता है जब मैं किसी को सदाचार के खिलाफ कोई बात करता सुनता हूँ । सदाचार का वातावरण हमें इस देश में निर्मित करना होगा और उन लोगों के खिलाफ सख्त कदम उठाने पड़ेंगे जो सदाचार का हनन कर के वैयक्तिक लाभ की चेष्टा में अपनी और इस देश की शक्ति को नष्ट करते हैं । हमें इस देश के लिये मर मिटने की भावना अधिक से अधिक निर्मित करनी है ।

मैं कुछ छोटी छोटी बातें कहना चाहता हूँ जैसे चम्बल के बीहड़ों की बात आई । मुझे यह सोच कर दुःख होता है कि क्यों नहीं देश का रुपया लगा कर उस जमीन को हम उत्पादन की स्थिति में न लायें । मैं ने सरकारी भ्रांकि देखे और उन के अनुसार हिसाब लगाया तो करीब करीब 300 रु० प्रति एकड़ खर्च होता है चम्बल के बीहड़ों को ठीक उत्पादन की स्थिति में लाने में । मैं कहता हूँ कि इस जमीन को एक कारपोरेशन के अन्तर्गत रख कर बेचा जा सकता है और हजार रुपये प्रति एकड़ पर वह बिक सकती है । जो लोग खेती करना चाहते हैं उन को वह जमीन बेची जाये । आज देश में लाखों एकड़ जमीन बेकार पड़ी है । मैं तो कहता हूँ कि एक सप्ताह नियत कर दिया जाये और उस हफ्ते के अन्दर रेवेन्यू आफिसर जिन लोगों के पास जमीन नहीं है उन को

सारी जमीन तकसीम कर दे । दूसरे हफ्ते से जो देश के जमीन रहित आदमी हैं वह खेती की दिशा में लग जायें ।

आज जब कि युद्ध का संकट हमारे सामने है देश के लोगों से अपील की जाये कि वे अपनी तनखाहों के विषय में न सोचें, वे यह सोचें कि इस देश ने उनको पैदा किया है, और इस देश की भलाई के लिए उनको अपनी जान लगा देनी चाहिए ।

मैं यह निवेदन करना चाहूंगा कि या तो कुछ विदेशी लोगों ने पाकिस्तान को ताल दे रखा है या उसके दिमाग में कोई जुनून है कि वह हम से झगड़ा कर रहा है । हमारे दिनों में और दिमाग में कोई ऐसी बात नहीं है, हमारा उससे कोई झगड़ा नहीं है । हमारा देश सब धर्मों का देश है, इसमें सब धर्मों के लोगों का घर है, सब लोग यहां भाई भाई की तरह रह रहे हैं । पाकिस्तान के निवासी भी हमारे भाई हैं, लेकिन उन्होंने हमारे साथ रहना पसन्द नहीं किया और पृथक् रहना चाहा । हम को उनके इस व्यवहार से दर्द हुआ, लेकिन हम ने कहा कि अगर भाई से भाई की नहीं बनती तो वह अपना अलग घर बसा ले और सुख तथा शान्ति से रहे । हम चाहते हैं कि वह उधर अपनी तरक्की करता रहे और हम इधर अपनी तरक्की करते रहें । लेकिन यह दुर्भाग्य है कि वह हम से संघर्ष मोल ले रहा है । हम ने भाई भाई का युद्ध देखा है । इस देश में महाभारत का युद्ध हुआ था । हम पाकिस्तान को युद्ध के लिए आमंत्रित नहीं करते । लेकिन उसने जो हमारे देश की सीमा का अतिक्रमण किया है वह इस देश के निवासियों के लिए एक चुनौती है । इस अवसर पर मैं चाहता हूँ कि हम सब को मिल कर के काम करना चाहिए ताकि हम गलत रास्ते पर चलती हुई शक्तियों का मुकाबला कर सकें ।

श्री रा० स० तिवारी (खजुराहो) : अध्यक्ष महोदय, मैं वित्त मंत्री जी के विधेयक पर उनको धन्यवाद देता हूँ क्योंकि उन्होंने इस साल का बजट इस प्रकार बनाया है कि बिना कर लगाये हुए भी उसको संतुलित कर दिया है। गत वर्ष का बजट कर लगाने पर भी घाटे का बजट था। इस साल का बजट बिना कर लगाये हुए भी संतुलित है, इसके लिए वित्त मंत्री महोदय बधाई के पात्र हैं।

कल वित्त मंत्री जी ने घोषणा की है कि जो देश में नई फैक्टरियाँ लगावेंगे उनको वह टैक्स में कम से कम पचास परसेंट की छूट देंगे। यह देश की उन्नति के लिए एक बहुत अच्छा कदम उन्होंने उठाया है।

मैं सबसे पहले मंत्री जी से यह कहना चाहता हूँ कि चाहे हमारे आगे आने वाली योजनाएँ कार्यान्वित न की जाएँ, लेकिन आज हमारे देश पर जो लड़ाई के बादल मंडरा रहे हैं, पाकिस्तान चारों तरफ से हम को घेर रहा है, तो उसका मुकाबला करने की तैयारी पर उनको ज्यादा से ज्यादा रुपया लगाना चाहिये। आज आवश्यकता इस बात की है कि देश में यातायात के साधन बढ़ाने के लिए, सड़कें आदि बनाने के लिए ज्यादा रुपया खर्च किया जाये और उसके बाद और बात सोचें। हिमालय में जहाँ रास्ते बनाने की आवश्यकता हो, आज उस पर करोड़ों रुपया लगा देना चाहिए और सारे देश में आवागमन की सुविधा बढ़ानी चाहिए। यह मेरा पहला सुझाव है। कुछ समय पहले पाकिस्तान ने कच्छ के इलाके में अपनी सड़क बना ली, लेकिन हमारी कोई सड़क वहाँ नहीं बनी। इसी प्रकार हिमालय में भी जब हमारे जवान जाते हैं तो उनके लिए एक सिरे से दूसरे सिरे तक जाने के लिए कोई रास्ता नहीं है। इस काम में बहुत सी कठिनाइयाँ हो सकती हैं, लेकिन उनके लिए हम आप से निवेदन करते हैं

कि चाहे दो चार साल के लिए देश की अन्य तरक्की को रोक दें, लेकिन लड़ाई का सामना करने के लिए सारे साधन जुटाने चाहिए।

आप ने देखा कि किस तरह चीन ने भाई भाई कह कर हम को ठगा और हम पर हमला किया। इसी प्रकार हम को यह भी सन्देह है कि जो पश्चिमी देश हम को सहायता देने की बात करते हैं, देते भी हैं, लेकिन उन्होंने पाकिस्तान को भी हथियार दे रखे हैं, और आज जब पाकिस्तान का हम पर हमला हुआ तो उसने पश्चिमी देशों द्वारा दिये हुए हथियारों का और टैंकों का हमारे खिलाफ उपयोग किया है। इसलिए मेरा निवेदन है कि जो राशि वित्त मंत्री चौथी योजना के लिए खर्च करने वाले हैं उसको देश की सुरक्षा के लिए खर्च करें और लड़ाई से बचने के लिए खर्च करें तो ज्यादा अच्छा होगा।

हम को अभी पी० एल० 480 के अन्तर्गत अनाज मिलता है, लेकिन इस मामले भी हम को आत्मनिर्भर होना चाहिए। जिस प्रकार हमारे यहाँ हथियारों की कमी है उसी प्रकार कल अन्न का सवाल भी हमारे सामने आ सकता है। हम को इस मामले में पराधीन नहीं रहना चाहिए। जब तक हम खेती की उन्नति नहीं करेंगे तब तक हमारी उन्नति नहीं हो सकती।

अभी हमारे दोस्त ने चम्बल योजना के बारे में कहा। अगर आप चम्बल के बीहड़ों को बराबर कर दें तो लाखों एकड़ जमीन बन जायेगी और उससे लाखों किसानों का पालन पोषण हो सकता है और अन्न का उत्पादन भी बढ़ सकता है। अगर आप उसमें रुपया लगावें तो आप को लाभ भी हो सकता है। उस जमीन को खेती योग्य बनाने पर 300 रुपया प्रति एकड़ खर्चा आवेगा और उसको आप एक हजार रुपया प्रति एकड़ पर बेच सकते हैं। इससे अन्न का उत्पादन भी बहुत बढ़ सकता है।

[श्री रा० स० तिवारी]

मध्य प्रदेश सरकार ने इस के बारे में आप से कर्ज मांगा है। इस में करोड़ों रुपया लगेगा। अगर आप इस काम को सरकार द्वारा ही करवाना चाहते हैं तो उनको कर्ज दें। वे भी इस काम को कर सकते हैं और इस से देश की तरक्की हो सकती है।

जहां तक शिक्षा का सवाल है, आज हमारी शिक्षा ऐसी है कि शिक्षित व्यक्ति सिवाय नौकरी के और कुछ नहीं कर सकता। इसलिए मेरा मुद्दाव है कि शिक्षा ऐसी हो कि विद्यार्थी परिश्रमशील बनें और उनको टेक्निकल शिक्षा दी जाये ताकि वे व्यापार और उद्योग में काम काज कर सकें। आज हालत यह है कि जितने लड़के पढ़ते हैं सब सरकारी या अन्य नौकरियों के लिए दौड़ते हैं, और नौकरी न मिलने पर सरकार के खिलाफ बगावत करते हैं। जब तक आप इस शिक्षा पद्धति में आमूल परिवर्तन नहीं करेंगे तब तक यह समस्या हल नहीं हो सकती। इस ओर आप को विशेष ध्यान देना चाहिए।

मैं अनाज के विषय में कुछ कहना चाहता हूँ। खाद्य मंत्रालय की बहस के समय भी मैं ने इस बारे में कहा था। मेरा मुद्दाव है कि आप अनाज से सारा कंट्रोल हटा दें और अनाज के आवागमन का खर्चा सरकार उठा कर ऐसी व्यवस्था करे कि सारे देश में हर जगह अनाज का एक ही भाव हो। इस प्रकार इस कठिनाई को बहुत कुछ दूर किया जा सकता है।

दूसरे सहकारिता के बारे में मेरा निवेदन है कि जहां सहकारी खेती के लिए सहकारी समितियां काम करना चाहती हैं, वहां किसानों को यह भय है कि अगर दस किसान मिल कर खेती करेंगे तो उन सब की जमीन का एक पट्टा हो जायेगा और अगर वह उस जमीन को वापस चाहेंगे तो उनको नहीं मिल सकेगी और उन से इस प्रकार उनकी जमीन

छिन जायेगी। मेरा मुद्दाव है कि सरकार को किसानों को विश्वास दिलाना चाहिए कि जिस जमीन में सहकारी खेती की जायेगी, अगर कोई सदस्य उससे अलग होना चाहेंगे तो वह अलग हो सकते हैं और उनकी जमीन उनको मिल सकती है। मैं समझता हूँ कि अगर किसानों को यह विश्वास हो जाये तो देश में सहकारी खेती की उन्नति हो सकती है।

हमारे शिक्षा मंत्री जी ने अलीगढ़ यूनी-वर्सिटी के झगड़ का जिक्र किया था। अलीगढ़ में कुछ ऐसे लोग मौजूद हैं कि जो रहते तो यहां हैं, लेकिन उनकी विचारधारा पाकिस्तान की है। इस पर भी सरकार को ध्यान देना चाहिए।

हमारे देश में जितनी बैंकें हैं वे अपने अलग अलग ढंग से काम करते हैं। अगर उन सब का राष्ट्रीयकरण कर दिया जाये और उन सब को इकट्ठा करके सरकार उन से काम ले तो किसानों को उनसे मदद मिल सकती है। और मैं समझता हूँ कि इससे देश को अधिक भलाई हो सकती है।

हम को इस बात की भी फिक्र करना जरूरी है कि हम को अपनी कर्जदारी और नहीं बढ़ानी चाहिए। हमारे देश का नम्बर कर्जदारी के मामले में सारी दुनिया में पहला है। इतना कर्जदार शायद और कोई दूसरा देश न होगा। मेरा निवेदन है कि सन् 1965-66 में हमारे ऊपर 2763.80 करोड़ का कर्जा हो जायेगा और कुल मिला कर हमारा राष्ट्रीय कर्जा 7841.58 करोड़ का होगा। अगर हम इतना कर्जा अदा नहीं कर पायेंगे तो हमारे लिए मुश्किल होगी। मेरा निवेदन है कि इस कर्ज को कम किया जाये। अभी तो यह अवस्था है कि इस कर्ज पर हम को सालाना 436 करोड़ रुपया तो ब्याज का ही देना पड़ता है। मेरा निवेदन है कि बहुत कम कर्ज लिया जाये। जो आदमी कर्जदार होता है दूसरे उसको कमजोर

समझते हैं और उसको अच्छी निगाह से नहीं देखते। इसलिए हम को स्वावलम्बी बनना चाहिए और दूसरे राष्ट्रों से ऋण नहीं लेना चाहिए।

अस्पतालों के बारे में एक बड़ी कठिनाई यह है कि एलोपैथी इलाज बहुत महंगा है और उसके अस्पताल हम हर जगह खोल भी नहीं सकते। इसलिए मेरा निवेदन है कि प्रायुर्वेदिक दवाओं के छोटे छोटे देशी दवाखाने खोले जायें ताकि देहातों में हम उनको चला सकें।

13 hrs.

श्रीमन्, इस बात का भी मुझे आप से निवेदन करना है कि हमारा जब मध्य प्रदेश राज्य बना तो वह चार राज्यों से बनाया गया था। हमारा मध्य प्रदेश हिन्दुस्तान का सबसे बड़ा प्रदेश है जिसकी कि लम्बाई चौड़ाई 1 लाख 71 हजार 400 वर्गमील है। यह राजाओं का पहले ग्रुप था। रजवाड़ों से मिल कर यह प्रदेश बना है। इसमें न कहीं सड़क हैं न कहीं अस्पताल हैं न ही कोई साधन हैं क्योंकि यह एक बहुत लम्बा चौड़ा प्रदेश है। जब कभी किसी योजना का रुपया इसमें दिया जाता है, शिक्षा के लिए रुपया दिया गया तो होता यह है कि पहले सड़कें बनवाने में वह रुपया खर्च हो जाता है। तब बाद में शिक्षा पर किया जाता है और कहीं स्कूल बन पाता है। इस प्रकार सारे प्रदेश में तमाम कमियां हैं। हमारा एक पिछड़ा हुआ प्रदेश है और वहां पर 34 प्रतिशत आदिवासी बसते हैं। एक तिहाई से ज्यादा वहां पर आदिवासी लोग रहते हैं। अभी उनको नये सिरे से आदमी बनाना है, कपड़े पहनना सिखाना है। कहने का तात्पर्य है कि वह अत्यन्त बैकवर्ड है जिनको कि ऊपर उठाना है। इसके लिए मेरा निवेदन है कि मध्य प्रदेश के लिए 800 करोड़ से ऊपर की धनराशि मंजूर की जाय और योजनाबद्ध विकास का कार्य किया जाय तभी यह प्रदेश आगे बढ़ सकता है।

मध्य प्रदेश में डाकुओं की भी एक गम्भीर समस्या बनी हुई है। भिंड, मुरैना और चम्बल के इलाकों में डाकुओं का आतंक विद्यमान है। है। वहां पर डाकुओं की गतिविधियां बहुत बढ़ रही हैं। इटावा जो कि उत्तर प्रदेश का एक हिस्सा है और राजस्थान का भी कुछ हिस्सा डाकुओं से प्रभावित है और जैसा कि अभी मंत्री जी ने उतार दिया था कि हम डाकुओं की समस्या का सामना करने के लिए एक बोर्ड बना रहें हैं और बोर्ड उस पर विचार करेगा मेरा यह निवेदन है कि वह बोर्ड बना कर केन्द्रीय सरकार अगर इस समस्या को स्वयं अपने हाथ में ले ले तो मैं समझता हूँ कि वहां के लोगों का जीवन शांति-मय व्यतीत हो सकेगा।

मेरा एक निवेदन यह भी है कि मध्य प्रदेश ने आपको 60 लाख टन चावल भारत के अन्य स्थानों के लिए दिया है और मैं समझता हूँ कि अगर वहां खेती की तरक्की के लिए ध्यान दिया जाय तो मैं समझता हूँ कि वह देश के लिए भी ज्यादा हितकर होगा।

श्रीमन्, खेती के बारे में मुझे थोड़ा निवेदन करना है और वह यह है कि सरकार खेती की तरक्की के लिए लघु योजनाओं को त्रिधातित करे। अभी सरकार बड़ी बड़ी योजनाओं के पीछे लगी हुई है जिससे कि वह काम पूरा नहीं हो पाता है। अभी नहरें भी नहीं निकल पाई हैं। करोड़ों रुपये लग गये। छोटी सिंचाई योजनाओं को तत्काल हाथ में लिया जाय तो 15, 20 और 30 फीट पर पानी मिल सकता है। कुओं को मजबूत किया जाय और उनको और गहरा किया जाय। वहां पर ट्यूब वेल लगाये जायें। मध्य प्रदेश में बिजली का प्राचुल्य है और वहां हर कुओं में बिजली लगा कर खेती की सिंचाई का काम किया जा सकता है। वहां पर मध्य प्रदेश में जब बिजली का इतना प्राचुल्य है, इतना बाहुल्य है तो सरकार को उसे पूरी तरह प्रयोग में लाना चाहिए और ट्यूबवेल लगा कर बिजली से सिंचाई करनी चाहिए। वहां पर क्यों नहीं कुओं, नदी, नालों

[श्री रा स० तिवारी]

की योजना बना कर सिंचाई के काम में लाया जाय ? मेरी प्रार्थना है कि मध्य प्रदेश की प्रोर ध्यान दिया जाय । बस इतना कह कर मैं अपना स्थान ग्रहण करता हूँ ।

**Shri K. D. Malaviya (Basti):** Mr. Speaker, Sir, while the Finance Bill is before us, for the consideration of the House, with your permission, I would like to take this opportunity to draw the attention of the Government to certain aspects of our social and economic problems which as usual, I have been doing always. This time I would like to draw the attention of the Government to the unbalanced and excessive import of capital and know-how.

Last time while I was speaking on the general budget, I quoted Kurt Mendesson, who was specially requested by the late Prime Minister to come here and see how our industries and technology were developing in relation to the scientific research that was going on, and he gave use a clear assessment, which he made after comparing our programme of work with that of China, that we were depending too much on foreign know-how and not giving that encouragement which was based on self-reliance, and in its totality it was going to do us damage. I think it is high time that we should give serious consideration to this aspect which, I learnt later on the Council of Scientific Research had placed before the Government and it wants Indian technology, indigenous though it is and not as developed, perhaps, as we would like it to be, to be given all encouragement.

Now, as a policy, we are depending on foreign know-how on a turn-key basis. I am sure it is a wrong approach and this effort to get rich quick by depending and leaning on foreign efforts, foreign know how and foreign money is not a very fortunate aspect of our programme.

Foreign collaborators who come here, as you know, import foreign

know-how. But they do not impart that foreign knowledge as quickly and as easily as we would like them to do. Another gentleman, who has recently carried out a survey of our work needs to be quoted. It is Mr. Michael Kidron, who has been moving in the country to examine how Indian technology and industries were growing and what was wrong with them, if there was anything wrong. Mr. Michael Kidron got the assistance of the University Grants Commission and certain other departments of the Government and also of the British Council. I am quoting one sentence from an article which was contributed by him to one of the magazines. He travelled throughout the country to see how our industries were being built up with foreign collaboration and he says:

".....in almost every plant I visited and in which the foreign collaborator had a significant equity stake, new equipments were seen standing idle."

If this is foreign collaboration, where the initiative has been left to the foreign collaborator to bring or import capital, of course with our consent, where new machines are lying idle, it must cause serious concern to all of us.

**Shri Himatsingka (Godda):** Has he quoted any instance?

**Shri K. D. Malaviya:** I need not quote any instance. This one sentence "in almost every plant I visited and in which the foreign collaborator had a significant equity stake, new equipments were seen standing idle" is enough.

Then, dependence of Indian shareholders on foreign collaboration in foreign technical skill has become so obsessive that they do not mind paying much more salaries, 10 to 20 times the salaries to the foreign technicians. The Government of India also encourages this policy. What does it do? It encourages



frustration, bitterness and all sorts of intrigues in the groups of those talented young boys. One can say that there is no dearth of good talented boys with initiative and imagination. Why are they not encouraged? They are not encouraged simply because we want to build up an industry very quickly, and to build up an industry very quickly we have to depend upon foreign collaborators and foreign know-how. I will not take much of your time. I would only like to draw your attention and the attention of the Government to this state of affairs and say that this tendency must stop.

Then, there is the question of patents which has been almost shamelessly protecting foreign collaborators in their effort to drain out as much profits as they would like to. It is not only the Soviet Union which has done away with all this sophisticated working under the protection of patent laws but many of the capitalist countries also have done away with this patent system and they have made use of the processes that have come to them while they were in search of those processes.

There is no policy of the Government of India so far as a direction for the Indian technologists is concerned. We must make up our mind whether we have at this stage to care more for prices, foreign collaboration and turnkey job basis or whether we have to build up our own cadre of technicians—in some time, of course—and also not care so much for the cost structure while we are seriously trying to build up some technology, because there is a tendency, a fashion, grown amongst us that we feel that everything that is manufactured in India and by Indians is not as good as it will be if manufactured by a foreigner even in India and that everything that is manufactured here must be more costly and anything that is produced by a foreign collaboration in India is less costly. I do not think we have to view all these problems from that angle. If we want to build up our

own cadre of technicians, we have to put up with one thing, namely, that every time this process of get-rich-quick is not good and that we have to put up with the situation in which there is bound to be spent a little time in which we are going to build up our own technology.

I would now like to come to another aspect in which I am interested, namely, the oil industry. I would like to draw your attention to the fact, as I understand it, that the Government is going on fairly satisfactorily in pursuing the policy of the Government of India with regard to oil being developed under the public sector. It is only in details that one could find something to suggest for a change. One thing which is now noteworthy is with regard to the activities and the attitude of the Assam Oil Company who are equal partners of the Government of India in a big venture which is going on in the eastern part of our country in Assam. It is whispered, of course, slowly, slowly and silently, that the Oil and Natural Gas Commission which is the creation of the Government of India is not working as satisfactorily in Assam as the Assam Oil Company are doing and that their drilling is very fast, satisfactory, less costly, more efficient and all that. I have not much knowledge of the activities of the Oil and Natural Gas Commission recently, but this is a very exaggerated picture of the real things that are happening there.

The Assam Oil Company came here some time in the 70s or the 80s of the last century and today, in the year 1965, they are not in a position to promise to give India more than 2.75 million tonnes of oil per annum. After having put in all their efforts, money and know-how and the import of their knowledge and experience in India, they are not in a position to supply India more than 2.75 million tonnes of oil per annum. Even that is not supplied because our refineries are not ready. Even if all the refineries come up and if we ask for oil from the Oil India

[Shri K. D. Malaviya]

Limited in which they are 50 per cent partners and they are masters of technology, they will not be able to give us more than 2.75 million tonnes or 3 million tonnes of oil, whereas the Oil and Natural Gas Commission, which started its activity in Assam only in 1958—it was suspended during the Chinese aggression for a couple of years or so; people forget it conveniently and say that the Oil and Natural Gas Commission is very slow in its activities which is not likely: they had to withdraw their heavy equipment to the hinterland and had to take it back again—even after the lapse of all that time, the Oil and Natural Gas Commission, I am quite sure and confident will be in a position to produce more oil than what the Assam Oil Company will be able to produce after 70 years of their efforts. The only thing is that the Oil and Natural Gas Commission now have to develop the oil fields which they have discovered. So, it is not quite correct to say that they are more efficient, less expensive, more painstaking and are more sincere and all this. The fact is that they are interested in profits. They are not interested in producing more oil in order to get more profits. When the question of profit comes before them, they have not only to take oil exploration into consideration but oil exploration, import of petroleum products and all that and refineries—everything has got to be taken into consideration. I think, it is high time that the Government of India should consider and give a new look to the functioning and working of Oil India Limited. If we feel that the tempo of work is not as fast as it ought to be and if we feel that they are not as efficient as they ought to be or that they are not producing as much oil as they ought to, we should press them and, if necessary, we should take over Oil India Limited completely in our own hands.

What I find today is that the Government of India have not sent their

expert representative on the Board of Directors. It is not a very good thing. I think, the Government of India should send its oil geologists or technicians for the Board of Directors. It is no good sending your Secretariat people to be on the Board of Directors of Oil India Limited.

Recently I have seen some controversy raging round the expansion capacity of our refineries. We are today consuming about 12 or 13 million tonnes of petroleum products in our country and we are not likely to consume more than 18 or 19 million tonnes at the most by the end of the Fourth Plan period—it might go up two million more or a million less. The rate of consumption of petroleum products in the country has not been going very fast in recent years. I said that about eight months back, about a year back also, that according to my own calculation the consumption of petroleum products is not going to be as high as the foreign oil companies were trying to make out. Why were they trying to make out that the consumption was going up very much is because they wanted more refineries and they wanted their own refineries to expand. I think, the safer thing and the wise thing for the Government of India to do will be to confine their attention to expand the capacity of the public sector refineries and to put the new refineries only when more oil is in sight.

I have recently come across the criticism of the Public Undertakings Committee which has been appointed by this august House. Perhaps, they were not properly informed. I may be permitted to say that. To criticize the Oil and Natural Gas Commission for the slow discovery of oil is not a very correct assessment of the subject of oil exploration. Oil will be discovered only when oil will be found in the bowels of earth and in order to find oil one has to drill and drill. They should be pre-

pared for fallures also. Once an oil well is drilled you have got to wait for a certain minimum period of time in order to know how much oil is likely to be produced from that well and how far the ONGC can assess the quantity of oil in that region. Therefore the quantity of oil that is to be found out in India depends only upon the discovery of oil.

Recently oil has been discovered in Lakwa and in certain areas, Nabagram and Sanand in Gujarat, additional oil has been discovered. As reports show, the prospects are good. If the prospects are good, the Koyali Refinery can very easily be expanded to 4 million tonnes and the Barauni Refinery can very easily be expanded to more than 4 million tonnes. To think of having a refinery in Haldia, I think, we have to be a little more cautious because once we decide upon a refinery in Haldia, we will have to depend upon imported crude oil. Oil from Assam cannot be taken economically to Haldia. All the Assam oil has got to go to Barauni or to further west in the hinterland in order to have more refineries or to expand or increase the capacity of the Barauni Refinery. If oil from Assam is taken to Haldia, it will become very costly after transport. If all the oil is refined in Assam, even then the transport of petroleum products from Assam to the hinterland right up to Amritsar will be frightfully costly and we will not be able to consume that oil.

**Shri Basumatari (Goalpara):** Assam Refinery can be expanded.

**Shri K. D. Malaviya:** Assam Refinery, naturally, according to the view that I hold, should not be expanded beyond a decent and reasonable level. So far as I remember and I know the Government of India is also thinking of expanding or increasing the capacity of the Assam Refinery. The point that I want to make out here, is that if we hasten to

locate refineries at these places now, very soon we might have to realise that oil has been discovered at places from where either it has to be exported or we will have to put up another refinery. We have not got too much money in our pocket to go on adding to the number of refineries. We have refineries at Koyali, Barauni and Noonmati and at Cochin, and we are going to have it in Madras. All these refineries can very conveniently be expanded to double their capacity so that India can take care of its consumption of oil in the Fourth Plan period and right well in the Fifth Plan period, if we plan for about 25 million tons of oil right from now and do it quickly and not hanker after papers and files here and there. If we just tackle the whole problem and see that if we can produce about 25 million tons of oil from these refineries, it should be enough till the end of the Fourth Plan and right well to the Fifth Plan. Marginally we will always have to import oil.

There is one more point to which I would like to draw the attention of the Government. The foreign oil companies naturally are anxious to expand their capacity. If it is a profitable proposition, by all means let us examine it. But to give expansion capacity to Bombay refineries will not be in the interest of our public sector oil industry. All the oil that will be consumed in the Bombay region, the western region exclusive of Cochin region, has already been taken care of. If you give them more refining capacity to Bombay, that oil will have to be sold to Amritsar or to northern India. Now, if you are expanding your refinery in Barauni if you are having your expansion capacity in Koyali, where is that oil to be sold? Naturally you will have to compete with the western oil companies which are located in Bombay, and because of their well-established position, it may be that for a couple of years, for four or five years, you may not be able to compete with them as smoothly as one would like

[Shri K. D. Malaviya]

to. Therefore, you have got to give preference, you have got to take care of the industry which you are just building up and from that point of view to go on giving expansion capacity at this period of time to Bombay refineries will be harmful for our refineries that are coming up in Koyali, in Barauni and in other parts of India, specially in Cochin also and the one that is to come in Madras. I for one, therefore, think that enough refineries have been planned and that no more should be planned right now in the next two years' time. What we should do is to care for expansion, quick programme of expansion and expedite our programme of oil exploration. They are bound to find more oil in Gujarat much more oil in Assam, and I will not be surprised about Lakwa which is one of the richest and biggest oil-fields of India because the results, as I am told, as I see from the reports, are very encouraging.

**Shri Kam'anayan Baja** (Wardha): What about Rajasthan and Kutch?

**Shri K. D. Malaviya**: I do not know. Sir, I was only referring to certain aspects of oil industry.

The last point that I would like to refer to with your permission is with regard to fertilisers. I strongly believe that we should have in the past purchased certain patents of processes for instance, the gas ammonia process. I want to put this question to Government. Why is it that we have not purchased gas ammonia process to get the same amount of fertiliser or the latest gas oxygenation process? Why are we not prepared to take bit by bit the processes and then undertake to produce fertilisers by ourselves? We have got the Engineering, Designing and Manufacturing section in our country. It can be built up faster than what we are going to do today. But somehow or other Government wants the public-sector Fertiliser Corporation either

to purchase the whole of all the processes of fertiliser or to let it go to the private sector. This is not a correct approach. The Fertiliser Corporation, I am told, are not in a position to have gas ammonia plant and they are not in a position to do it. We can very well easily purchase this process from someone from outside by paying a royalty or by paying the fees which could be paid back in two or three years' time and then we can master our own process and our own designing and we can go ahead. Quite possibly we may take a little longer time. But we should not think that if we do not get as much fertiliser as my friend Mr. Subramaniam has planned, we are not going to get more food. Whether more fertiliser comes at the proper time, according to our schedule, is not very relevant to the greater increase in food production, although technologically we can say that you will have this approach that you will have so much fertilizer, so much insecticides, so much water and, therefore, you will get so much food. All that does not go that way. Therefore, in order to build up fertiliser industry in the public sector—we should not worry that it may be delayed by one or two years more—we should stick to the programme of building a fertilizer industry in the public sector. If we do that tenaciously, we will manufacture fertilizer according to our programme in four or five years' time and if not in four or five years' time, in six years' time as we want today. Today, according to our schedule the Bachtals are not coming and they are not giving you 1 million tons of nitrogen in four years' time or five years' time. I am quite sure they will take more than five years' time. If we lean on our own boys, on our own technology, on our own system, on our own things, we might take seven years' time. But we will have it in our own hands. Therefore, I would urge the Government to consider to apply initiative, to leave the initiative to our own people and to

build the fertiliser industry in the public sector on this basis.

**Shri Alvares (Punjim):** Mr. Speaker, Sir, the Budget and the Finance Bill that is under discussion just now comes at the time when we are on the threshold of the Fourth Five Year Plan and, therefore, I think that it would have been very important if the Government had indicated how the Fourth Plan is going to be ushered in.

Sir, the Finance Bill is like an economic catalyst of the economy of the country and I thought that in the Finance Bill which makes certain relative changes to give directions to the economy, the Finance Minister would have made a very clear indication. In the Mid-term Appraisal of the Third Plan, we were confronted with a certain amount of shortfall that overtook our expectations and crippled our economy to a very large extent. If we are not to suffer from this same malady again, the economic planners have suggested that there must be two types of planning, a long-term planning and a medium-term planning, the medium term planning is the budget planning and it fits into the long-term planning so that year by year, as the capital inputs are calculated, they may be able to indicate to us in which precise field, and in which precise sector, the economy is growing.

13.28 hrs.

[MR. DEPUTY-SPEAKER in the Chair]

Therefore, this one great lacuna in the Finance Bill and in the Budget must come in for immediate consideration and I do hope that this new trend in economic thinking of relating the Budget expenditure to precise implementation of the Plan for that particular year must be given effect to lest we may be confronted once again with a mid-term appraisal where we have a shortfall in implementation.

I had said earlier that the Finance Bill is the economic catalyst of the budget and the economy. I do hope that in presenting the Finance Bill, the Finance Minister had kept before himself the overall consideration of the manner of the economy and the type of the economy which the Indian people and this Parliament are committed to. There are four main criteria in this respect. There is the criterion of production; there is the criterion of diversification of initiative; there is the criterion of curbing monopolistic tendencies and finally there is the socialist criterion of egalitarianism. If the Finance Bill does not fulfil all these four criteria, it has failed to do justice to the socialist pledge we took in this House many years ago. Therefore, I propose to analyse the Finance Bill on the basis of these four criteria and to find out whether it satisfies all the presumptions that we have given thought to. The first thing is about the assumptions. There are three main assumptions in this budget, all of which will not be justified.

First, there is the assumption about the success of an appeal to the conscience of the blackmarketeer to unearth a large amount of money, about Rs. 3000 crores, which is today running a parallel economy in the country. We have made certain overtures to the blackmarketeers. Have they been justified? The hon. Minister has placed certain statistics before us relating to the three-months' period, out of the six months' period, which he had allowed for the purpose of making declaration of unaccounted money. He himself has admitted that there has been a failure and he says that he will take further measures. This is one assumption that is wrong.

The second assumption is of a similar nature. The assumption is that between the import price of raw materials and that of the manufactured goods, there is an area of profitability which Government cannot tackle. The hon. Minister has increased not only the price of the imported raw

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materials but also the excise on the price of copper, for instance. The price of copper has been increased, and the excise duty has been increased on copper from Rs. 300 to Rs. 1000. What is the assumption here? The assumption is that the profit that was being made was being kept by the manufacturer. So far as that assumption goes, that is correct, and the step that has been taken is a step in the right direction. But may I ask whether the manufacturers who are more profit-oriented than production-oriented give a consideration to this suggestion that the excise duty has been imposed in order that Government may mop up that extra area of profitability between the price of the raw material and the final profit? I do not think so.

Similar is the case in regard to the other concessions that he has announced two days ago. In all these, the assumption is entirely wrong. We are dealing with an economy that is entirely profit-oriented, and in a profit-oriented economy, there are no social considerations and there are no production considerations. Therefore, to rely upon these assumptions is to my mind highly fallacious.

Let us take the question of production now. After all, the country must produce, and we have to distribute it also. In regard to production we find that the industrial production has declined from 9.4 per cent in 1963 to 6.7 per cent in 1964; and agricultural production has risen only by three points from 137 to 140 during the same period. What does this mean? For some reason or the other, as I shall presently show, this decline in industrial production has been purposely engineered, because the economy today is showing a sign of buoyancy in different sections in several ways, which shows that industrial production can pick up. But there is a group of people in this country who want to bind the economy to ransom, and the decline in industrial produc-

tion can only be explained in that manner.

Agricultural production has lagged behind. It has risen only by three points. We all know that the productivity has risen by one point only; the increase by two points has been because of the increase in the total acreage under production in the agricultural sphere. Therefore, the Finance Minister has not been able to determine how the production must grow in this country, for, production is very necessary to satisfy the tremendous demand which is there. The demand curve, according to the economic indicators, is much higher than the supply curve today. In such a situation, when the supply not only cannot catch up with the demand, but cannot hope to do so in the present circumstances, the economy must be production-oriented and every single change in the Finance Bill must be in the direction of both greater production and better distribution. For, as I have said, production is very crucial. But what do we see? We see that when production has been stagnant, Government have tried to bypass the main issue. Let us take one example. The production in the centralised sector of the textile industry has been stagnant for many years, while the production in the decentralised sector, namely the powerloom, khadi and the handloom has increased phenomenally, and yet instead of giving encouragement to the decentralised sector of the textile industry so that production could be encouraged and diversification of the economy also can take place, the Finance Minister has imposed three types of penalties which are hampering the production in the powerloom or in the decentralised sector. For instance, where is the necessity to have a registration fee of Rs. 25 in the case of those who possess less than four looms? Where is the necessity to penalise any transfer of looms above four, if for a mere convenience, they have changed the location either for the purpose of

changing a residence or for the purposes of taking advantage of more modern production processes? This is one instance where Government have not encouraged production of a diversified character on which we can rely and which can play the game in the economy that has to be production-oriented.

As far as the question of the powerloom is concerned, Government would be well advised to give immediate effect to the recommendations of the Ashoka Mehta Committee's report, which has recommended an expansion of the decentralised sector by giving a certain amount of production capacity to the powerlooms, and secondly by passing on all the excise to the production-end of yarn in the centralised sector.

Now, let us see what the fiscal policies of Government are. The result of successive budget proposals has been that there has been a strengthening of the monopolist tendencies. The late Prime Minister Jawaharlal Nehru had appointed the Mahalanobis Committee of prestige fame to find out where all the wealth that had been created in the first two Plans had gone, into whose pockets it had gone, down which drain it had been lost or whether it had been accumulated in a particular sector. The Mahalanobis Committee in their preliminary report has stated that there are certain monopolist tendencies growing and has indicated how these tendencies have grown. The proposals in the Finance Bill strengthens these monopolist tendencies, as I shall try to prove in a moment.

It is a curious fact that the efforts that we made some time ago in order to diversify investment and thereby give the small man a greater share in the control of the economy of the country have failed. Today, the small investor, for some reason or the other, does not find it worth the while to go to the market. I do agree, however, that there is a very socialist measure that this Government have brought about, which is one of the

few things that I do support, and that is the Unit Trust. The Unit Trust plus the small savings schemes and the increase in the bank rate have prompted the small investor to pull out his investments from the equity shares and to divert them into the large-scale operations through which Government can operate. This is one good tendency at one end. But what is the tendency at the other end? At the other end, there is monopolist concentration. The Industrial Credit and Investment Corporation of India under-wrote shares during the last year to the extent of Rs. 122 crores out of Rs. 134 crores. Obviously, this corporation is a big financial undertaking run by the big industrialists and capitalists in this country, and for some reason or the other, they have been forced to under-write Rs. 122 crores out of Rs. 134 crores. I shall not go into the reasons now. It is obvious, however, that the monopolist tendencies have been strengthened, because all these under-writings are on behalf of the very companies that have floated these shares. Let us understand this that the under writing of shares to the extent of Rs. 122 crores of equity capital through the ICICI is nothing else than the promoters of those big companies buying out all the shares through this devious method.

Then, let us take the question of interlocking.

I will not take much time of the House on that. But may I say that the Government of India's recent decision to give a letter of intent to the foreign investor and ask him to choose his Indian counterpart will again lead to the strengthening of monopolistic tendencies? After all, if there is a big foreign investor—the foreign investor must be a big man; he cannot be a maximum-sized investor, he cannot be a small investor—it is obvious his contacts in this country must be with big business. He is not going to seek out a small shy entrepreneur. He must seek established houses. Therefore, by the very fact

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that the Government of India is giving a letter of intent to the foreign investor, it will automatically will go to indicate that monopolistic tendencies in the country will be accentuated.

On the question of dear money policy, may I say that both on account of unaccounted money and on account of increased supplies of money with the public and over-capitalisation in companies, the policy of dear money that the Government of India and the Reserve Bank of India had initiated will necessarily pay dividends, and in spite of the pressures that the capital market may put upon them on this issue of dear money, my own suggestion to Government would be that they should not relent on this issue unless Government first sets up a higher power committee to investigate industrial costs structure, and only when they are satisfied that industrial costs have been kept within reasonable bounds should the policy of dear money be done away with and an era of cheap money ushered in.

I had said earlier that the economy is buoyant, that the quantum of tax collection indicates that there has been a great flow of income to Government. Where is, therefore, the need for Government to go in for or invite foreign capital to this country. Let us examine this position. In the beginning foreign investment was imported on a government to government basis, and government to government basis importation of foreign investment did not bring foreign political pressures; it was naturally a form of aid. But an individual foreign investor, when he is wanting to invest, has no altruistic motives. His motive is profitability; because he finds it more profitable to invest capital in foreign countries, therefore, he is sending capital abroad.

Let us examine the quantum of profitability of foreign investments in

this country. In an investigation conducted by the Reserve Bank of 251 foreign companies with branches here, there was shown an impressive rise of profits by Rs. 10 crores to Rs. 45 crores in 1961-62. Therefore, the profitability ratio or the margin of profit rose from 5.3 per cent to 6.2 per cent for the foreign investor. In foreign controlled rupee companies, the position is even better; the profit rose to Rs. 94 crores in 1962-63 as against Rs. 82 crores in the previous year. Compared to the Indian rupee companies, the profitability ratio of foreign companies, either branches of foreign companies or rupee companies, is 11.3 as against only 9.1. Therefore, there is no justification for giving a letter of intent. After all, as I have said if it is profitable, they come; if it is not, let us give encouragement as much as we can to the Indian investor. Therefore, let us be satisfied with this.

Let me take the last point—egalitarianism. No economy, no socialist economy, can be finally satisfactory if it does not try to bring about an erosion of the peaks of incomes and raise the nadirs of poverty. Therefore, I say that there is no justification, in present circumstances, for the Finance Minister to have given such a large measure of relief in personal taxation. I have been trying to work out the figures of *per capita* notional income. The *per capita* national income has been fluctuating in the last five years, sometimes declining, sometimes increasing; now it has increased to Rs. 300. This is the annual average, from those who draw crores of rupees to those who starve. If we take the lower 40 per cent, we will find that the national income is Rs. 200 *per capita* per annum. If we go still further down, to the lowest slab, we find that for the lowest 20 per cent, the daily income *per capita* is not more than 20P, and this on the basis that today the rupee is only 16P.

Therefore, I can only say this—I have had to curtail my observations



a lot for want of time—that the Budget is only industry-oriented. It does not take note of the various other sectors of the economy. After reading the Finance Bill, I can only say that poverty is not a part of the national consciousness of this nation.

**Shri Firodia (Ahmednagar):** I must congratulate the Finance Minister on the good ideas that he has really brought into this year's Budget. At the same time, I must say that he is bringing their impact haltingly, and that definitely reduces the real impact which they should have on the economy of this country.

He has said in his budget speech that it is a production-oriented budget. I think we will have to test it on that. Let us see what has happened during the last two months, after the budget was introduced. We have always seen that at the present juncture the villain in the present economic affairs is not defence expenditure, but it is the rising prices. Could we reduce the prices during the last two months? Have we got any inclination to see or could we see anywhere, either in the industrial sector or in the agricultural sector or any other sector, whether the trend of prices is such that they are going down?

Fortunately for us, this year the crops are very good. But we see that government policies are such that prices go on rising month after month. Very recently, about four or five months back, by a stroke of pen, Government increased the price of imported wheat by about 14-18 per cent. Nobody felt it at that time, but the impact of that increase is generally found out in the price rise, because we know that today in the whole country one-third of the wheat which is consumed or which is distributed is imported wheat, and so it has that impact on the general budget of the common man.

Let us see what is the investment potential or investment market after

the budget. It is said that the share market is the barometer. We have seen that it did not get any fillip. But leave the share market. We have seen that new companies which are coming out are very shy, because during last year 84 per cent of the share of new companies were purchased either by public sector undertakings or by institutional investors. Only 16 per cent of the share capital was taken by private investors. In this budget, the Finance Minister has given a tax credit certificate facility to those people who buy shares in new companies. As the concession goes, a man will get some Rs. 1100 if he buys shares upto Rs. 35,000. This works out to 3.5 per cent interest. Two months back Government has increased the bank rate to six per cent and the banks also have increased their deposit rates to 7 or 7.5 per cent on five year deposits. How can we expect any individual to go and invest his money in any new company from which he will get about 3.5 per cent income. It is also curious that the Government is coming out in the field of starting of companies in this way from the tax payer's money: Government wants to support the investment market in this way. I do not think it is a very good sign of a good economy of our country. We have seen by having ten per cent extra import duty very recently the price of industrial production has also gone up and generally we find that the price trends in industries is also such that we do not expect the price of industrial products to come down. Fortunately, he has included in the Finance Bill some industries which would definitely help agricultural economy. The most important problem is to induce the farmer to take to scientific and technological methods and by giving some inducement to the industries to help agriculture, he has done a very good thing.

Today we have become target minded and expenditure-minded. We give a certain target to the block and the block officer knows that within five years he has to give a report like

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that and while sitting in his office—this happens in many places—he sends a report to the Government and the statistical department of the Government takes note of that and makes out a case that production has increased by so much. Similarly, with regard to expenditure also. There is this sort of mentality. In a planned economy the target must be there but there must also be a very good organisation to supervise whether the targets are really fulfilled or not in real terms, and not on paper only. Similarly, all departments go out to purchase things in the month of March, irrespective of whether they need them or not. This develops some shortages in respect of some of the important articles like steel, cement, etc. When we formulate our plans, whatever amount is kept for the individual projects should not be allowed to lapse on 31st March; it should be carried over to the next year and they may be allowed to purchase the things even after 31st March.

Very recently Government has formed the agricultural refinance corporation and an appeal was made to the joint stock Banks to take the help of this corporation and help the agricultural field.

श्री विद्यान चन्द्र सेठ (एटा) : जब हाउस में फ़ाइनेंस बिल पर डिस्कशन हो रहा है तो फ़ाइनेंस डिपार्टमेंट का कोई भी मिनिस्टर यहां पर न हो यह बड़े दुःख की बात है ।

**The Minister of Cultural Affairs in the Ministry of Education (Shri Hajarnavis):** Sir, I am here and it is a joint responsibility.

श्री विद्यान चन्द्र सेठ : जो लोग बोलने वाले होते हैं उनके पास विचार होते हैं और यह उचित है कि वित्त मन्त्रालय के मन्त्री उन्हें सुनने को उपस्थित रहें ताकि वे उन पर ठीक से जवाब दे सकें ।

**Dr. L. M. Singhvi (Jodhpur):** Sir, even the hon. Speaker has ruled

several times that it is necessary in any discussion that at least one Cabinet Minister should be present. I have very great respect for my friend Mr. Hajarnavis but he belongs to a different Ministry. At least, if the Cabinet Minister could not be present, the Deputy Minister of the concerned Ministry should be present. We take very great exception to this wholesale absence. I think you should lay down that some of them should be present in the House.

**Shri Hajarnavis:** May I respectfully submit a point, Sir? I hope my learned friend Dr. Singhvi will appreciate that in this House, we are all Members of Parliament and one M.P. is not greater than another. The only question that could be asked is whether there is a person to speak on behalf of the Government or listen on behalf of the Government and whether he has the authority to represent the Government or not. Since we have a joint responsibility any of us can be present here.

**Shri N. Dandekar (Gonda):** Sir, A highly technical subject is being discussed and observations are being made which are very relevant and which go to the root of the matter. I support the observations made by my hon. friend Dr. Singhvi . . .

**Mr. Deputy-Speaker:** Every word that is spoken is reported and it is on record. There is joint responsibility of the Government and a Minister is here. Government is represented... (Interruptions).

**Shri Sinhasan Singh (Gorakhpur):** Sir, this does not concern one or two ministers and the hon. Minister who is sitting here is not so much concerned with this. He may know about it or he may not know about it. Whatever is spoken may be taken down but this report is not immediately passed on to the Minister.

**Dr. L. M. Singhvi:** Nobody reads it all; it is too much to expect that the

verbatim proceedings are read by the Minister. Besides the Minister with reply today. (*Interruptions.*)

**Shri Sinhasan Singh:** If this is the position, what is the use of our coming and sitting here and we go on speaking here? It is better if we had no meeting at all during the lunch hour.

**Mr. Deputy-Speaker:** There is no point of order.

**Shri Firodia:** I was saying that very few joint stock banks had come out to help the agricultural projects in the country. The agricultural refinance corporation must send their own men where there are big projects taken in hand, such as big river valley projects. Some survey finance requirements must be done before the projects are completed then alone the agricultural refinance corporation will be of some use to the farmers of this country.

I now come to the taxation on co-operative institutions. At the time of 1961 Budget, Shri Morurji Desai said that the revenue out of these co-operative institutions will be negligible. This is what he said. But he said that he found that the cooperative sector was taking up big projects, not that they might make much money out of that. But it was felt that some money out of that must go to the State. Co-operative undertakings are coming up in the rural areas, where there are no industries. We are wedded to a policy of agro-industrial society and if we mop up whatever surplus the co-operative institutions have out of their investment in sugar factories or spinning mills, etc., new industries will not come up in the rural areas. We must not also forget that these co-operative undertakings are giving an impetus and fillip for investment in the rural sector or in the agricultural field. Investment in the agricultural field is the lowest. Nobody who has any money wants to go to the agricultural field

and invest his money there. He wants to go to some industry and invest there. So, it is necessary that for at least 10—20 years till we have industries dispersed in the rural sector, we should not charge any income-tax on the co-operative sector. As a matter of fact, many times the income-tax officers take a view while charging income-tax on the co-operative factories, a view which is not consistent with the policy of the Government. I will give you an instance. In the case of the co-operative sugar factory which was started in 1950, they had an accounting system of paying to the farmers who supplied continuously cane to them at the best possible rate which they could give out of the profits earned in that year. Income tax officers took exception to this. For the last 5-6 years State Governments are announcing minimum prices which should be paid to the farmers who supply sugarcane to the factories and the Income-tax officer had taken this minimum price as the base and whatever extra was paid was added to the profits of the co-operative sugar factory and it was taxed. They also did not allow as expenses the transportation charges or the field supervision charges which the sugar factories in the co-operative sector had to spend to see that they get the best kind of crop and sugarcane at the proper time. So, even if we say that we are looking to the co-operative sector with really good intentions, in actual practice, it turns out that the co-operative sector is taxed like a joint-stock sector. So, we will have to see that the department concerned should get some instruction from the Finance Ministry that while taxing the co-operative sugar factories, it must give attention to this aspect of co-operative principles.

14 hrs.

**Mr. Deputy-Speaker:** The hon. Member's time is up.

**Shri Firodia:** Sir, I had lost two or three minutes.

**Mr. Deputy-Speaker:** Two minutes more.

**Shri Firodia:** I want to say a few words about import policy. The import policy is out usually sometime during the end of April or in the month of May. But so far, nothing has come out. The industrialists also do not know what is going to be the import policy. They have very little stocks with them to produce goods during the next three or four months and they cannot plan their production because the import policy is not out. So you must decide that the import policy, whatever it may be, should be out at the proper time.

I was mentioning about the grains. We are importing every day grains worth about a crore of rupees from foreign countries. We cannot say how much amount we are spending out of the PL 480 imports on agriculture. I have seen a report and I have myself seen in Sweden that they have good storage arrangements. They were really surprised that on account of your faulty storage we are losing 15 per cent of our grains. Even if you improve our storage our imports will go down and our economy will grow. I request that out of PL 480, we should spend as much as we could on the improvement of storage and thus save our economy from this trouble of importing grains.

I have to say something about the ICICI and the IFC and the State Bank. They give loans to industrialists for the purpose of the industries, but all of them have become such that they want all things to be mortgaged with them; they are mortgaged with them. But even if there is a little lacuna in the title or anywhere, they just stop giving loans.

**श्री श्रीकारलाल बेरवा (कोटा) :** उपाध्यक्ष महोदय, व्यवस्था का प्रश्न है। कोरम नहीं है।

**Mr. Deputy-Speaker:** The bell is ringing.—Now, there is quorum. The hon. Member may continue his speech.

**Shri Firodia:** The State Bank of India last year had only given a loan of Rs. 68 lakhs to 79 institutions in the whole country. This was medium-term loan. We can find from this that the State Bank or the ICICI or the IFC are just going very slow and they take a very long time in looking to the formalities of granting loans. The industrialists are also put to much inconvenience, and we cannot also achieve the production which we really want to do.

**श्री म० ला० द्विवेदी (हमीरपुर) :** उपाध्यक्ष महोदय, अभी कुछ माननीय सदस्यों ने प्राप के सम्मुख एक प्रार्थना रखी कि जिन मन्त्रियों का सम्बन्ध इस विषयक से है, वे इस सदन में उपस्थित नहीं रहते। अगर यह कहा जाये कि सदन में एक मन्त्री बैठे हुए हैं, तो ऐसी बात नहीं है, तीन तीन मन्त्री हैं माननीय सदस्य यह बात इसलिए कहते हैं कि वित्त मन्त्री या वित्त मन्त्रालय के लोग उनकी बातों को सुन लें और उन पर आचरण करें। यह भी कहा गया है कि मन्त्री महोदय के पास यहाँ की कार्यवाही का एक एक शब्द भेजा जाता है। लेकिन प्रश्न यह है कि क्या वित्त मन्त्री उन शब्दों को पढ़ते भी हैं। यहाँ तो वही कहावत चरितार्थ हो रही है कि "भैंस के आगे बीन बजे और भैंस खड़ी पगुराए।"

**श्री हजरतबीस :** मैं माननीय सदस्यों को विश्वास दिलाना चाहता हूँ कि मैं हर एक शब्द सुन रहा हूँ और नोट कर रहा हूँ।

**Shri Prabhat Kar (Hooghly):** A big field is discussed. So many Ministries are being discussed.

**श्री म० ला० द्विवेदी :** मन्त्री महोदय नोट कर रहे हैं, लेकिन वह तो वित्त मन्त्री नहीं हैं।

उपाध्यक्ष महोदय, मैं यह भी निवेदन करना चाहता हूँ कि जिस समय वित्त मन्त्री महोदय यहां बैठे भी थे, तो वह बराबर दूसरे मन्त्रियों से बात करते रहे। वह सदस्यों की एक बात भी नहीं सुन रहे थे। इसीलिए मैंने यह सब कहा है। अगर माननीय मन्त्री ने सदस्यों की बातें सुनी हैं, तो हम भाषण करें और अगर हमारी बातों को नहीं सुना है और उनकी तरफ ध्यान नहीं देना है, तो फिर यह बहस बेकार है और इस को समाप्त कर देना चाहिए।

**श्री शिंकरे (मरमागोआ) :** माननीय सदस्य इस वक्त ये बातें क्यों कह रहे हैं? वह बोटिंग के समय ये बातें कहें।

**Shri Hajarnavis:** May I assure the hon. House that before the Minister replies he reads every word spoken in the debate?

**श्री म० ला० द्विवेदी :** जहां तक वित्त विधेयक का सम्बन्ध है, मैं कहना चाहता हूँ कि हमारा जो शासन है, वह एक रथ है, जिसमें मन्त्री रूथी घोड़े लगे हुए हैं। उन घोड़ों की सगाम—रास—वित्त है, जो कि वित्त मन्त्री तथा वित्त मन्त्रालय के हाथ में हैं—वित्त मन्त्री उस रथ के सारथी है। जिसके हाथ में शासन के रथ की रास है, यदि वह आदमी ही सो जायेगा, तो फिर शासन का रथ कैसे ठीक तरह से चलेगा?

**श्री बाल्मीकी (खुर्जा) :** वित्त की प्रवृत्ति चलायमान है।

**श्री म० ला० द्विवेदी :** अगर उस को चलाने वाला आदमी ही, तो वह चलेगा, वरना नहीं चलेगा।

**श्री बाल्मीकी :** वह अपने आप चलता है।

**श्री म० ला० द्विवेदी :** वह अपने में नहीं चलता है, वरना ये बिड़ला वगैरह न बढ़ जाते। अगर वित्त चलायमान होता, तो वे एक दफा बढ़ने, हमेशा न बढ़ते।

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यह वित्त विधेयक सारे बजट के बाद आया है और सारे बजट का सारांश इसमें रहता है। कल जो संशोधन प्रस्तुत किये गए, उनमें इस बात का ध्यान नहीं रखा गया कि हमारे देश पर एक बड़ा भारी संकट आ गया है। वह संकट कैसा है? हमारे एक छोटे से पड़ोसी देश, पाकिस्तान, ने हमारे देश पर आक्रमण किया है। यदि यह कहा जाये कि वित्त मन्त्रालय से इसका क्या सम्बन्ध है—इसका सम्बन्ध तो प्रतिरक्षा मन्त्रालय या प्रधान मन्त्री महोदय से है, तो मेरा कहना है कि हमारे मन्त्रिमण्डल का सामुदायिक उत्तरदायित्व है, जायंट रैम्पासिबिलिटी है। इस लिए हमारे हर एक मन्त्रालय को चाहिये कि वह ऐसी नीति अपनाए कि जिससे देश में विश्वास उत्पन्न हो सके, हमारे देश पर होने वाले इन छोटपुट हमलों का मुंह-तोड़ जवाब दिया जा सके और हम अपने देश की प्रतिरक्षा व्यवस्था इस प्रकार कर सकें कि विरोधी दल के सदस्य उलटी-सीधी बातें करके देश में गुमराही न पैदा कर सकें।

**डा० लक्ष्मीमल्ल सिधवी :** उलटी-सीधी बात करने का ठेका केवल विरोधी दल के सदस्यों ने ही नहीं ले रखा है। कांग्रेस के सदस्य भी ऐसा करते हैं।

**श्री म० ला० द्विवेदी :** हमें अपनी प्रतिरक्षा व्यवस्था और प्रबन्ध को इस प्रकार उचित रूप से करना चाहिए कि छोटे मोटे देशों को हमारी तरफ देखने का मौका न मिले।

वित्त मन्त्री ने बताया है कि उन्होंने इस विधेयक में कर नहीं लगाए हैं। मैं इस बात का स्वागत करता हूँ कि उन्होंने इस साल ऐसा बजट प्रस्तुत किया है, जो कि घाटे का बजट नहीं है। लेकिन साल-दर-साल बजटों में जो कर लगाए गए हैं, जिनसे हमारे देश का आर्थिक ढांचा और आर्थिक व्यवस्था असंतुलित हो गए हैं, उनको कम करने की दिशा में अभी तक कोई कदम नहीं उठाए गए हैं।

[श्री म० ला० द्विवेदी]

अगर यह कहा जाये कि प्राय के साधन कहां से उत्पन्न हों, तो मैं बता सकता हूँ कि हमारे देश में ऐसी ऐसी गलतियाँ चल रही हैं, जिन को अगर दुरुस्त किया जाये, तो प्राय बहुत बढ़ सकती है। उदाहरण के लिए देश भर में जितना माल रेलवेज के द्वारा बुक किया जाता है, उसके इनवायस बनाए जाते हैं। मान लीजिए कि अगर यहां से बम्बई को एक लाख मन गल्ला भेजा गया, तो एक लाख मन गल्ले का इनवायस बना दिया जाता है। लेकिन जिस वक्त बिल्टी छुड़ा ली जाती है, उस वक्त वह इनवायस फाड़ दिया जाता है। केवल एक हजार मन का इनवायस ही बनाया जाता है और एक हजार ही किताबों में दिखाया जाता है। इसका नतीजा यह होता है कि 99,000 मन का हिसाब किताब ही कहीं नहीं होता है, उस खरीद फरोख्त का कहीं जिक्र ही किताबों में नहीं होता है। इससे इनकम टैक्स आदि का घाटा आपको पड़ता है। वह आपको मिलता नहीं। मैं चाहता हूँ कि वित्त मन्त्रालय और रेल मन्त्रालय का आपस में तालमेल होना चाहिये, ऐसा कोई प्रबन्ध होना चाहिये जिससे जितना माल बुक हो उसकी एक नकल वित्त मन्त्रालय के पास भी आये ताकि उसको मालूम रहे कि कितना माल कहां गया और किसने उसको खरीद किया, किस ने उसको बेचा और इनकम टैक्स आदि का हिसाब किताब ठीक तरह से लगाया जा सके। इन दो मन्त्रालयों में आज कोई सम्बन्ध ही नहीं है। हमारा उत्तरदायित्व सम्मिलित है। अगर सम्मिलित उत्तरदायित्व है तो ऐसी बड़ी बड़ी गलतियाँ जो हैं इनकी आसानी से पकड़ा जा सकता है, करोड़ों रुपया कर का जो मारा जाता है, इसका आसानी से पता चल सकता है। सरल रीति से इसको किया जा सकता है। मैं चाहता हूँ कि ये दोनों मन्त्रालय इस ओर ध्यान दें। जब लोग इस तरह की बातों के बारे में लिखते हैं तो उस पर विचार भी पूरे तौर से नहीं होता है। सालों तक पत्र पड़े रहते हैं, उत्तर उनका इसलिए

नहीं मिलता है कि उस पर विचार करने का अवसर ही नहीं मिलता है मन्त्रालय को। मैंने इस सम्बन्ध में वित्त मन्त्रालय का ध्यान खींचा है और मुझे यह देखना बाकी है कि वह इस बारे में क्या कुछ करता है।

देश की प्रगति के बारे में हमको बहुत सच्चा ज्ञान दिखाये जाते हैं। मैं मानता हूँ कि देश में बहुत उन्नति हुई है। जो योजनाएँ बनाई गई हैं वे देश को उन्नति की दिशा में ले जा रही हैं। लेकिन जो बात विचारणीय है वह यह है कि हमारा जो विकास है वह संतुलित ढंग से नहीं हो पा रहा है। यदि आप दिल्ली नगर को देखें या दिल्ली जैसे बड़े बड़े दूसरे नगरों को देखें तो मालूम पड़ेगा कि हम एक ऐसे स्वर्ग में पहुंच गए हैं जिसकी कल्पना ही नहीं की जा सकती है। लेकिन यदि हम देहातों में जायें तो क्या पाते हैं? पन्द्रह साल पहले जो धूल वहां उड़ती थी वही धूल आज भी वहां उड़ती है और शायद ज्यादा ही उड़ती होगी। मैं यह भी कहना चाहता हूँ कि जो उद्योग हैं वे भी ऐसी जगहों पर लगाये जाते हैं जो बड़े बड़े नगर हैं। देहाती उद्योग धंधे जो हैं, उनकी तरफ समुचित ध्यान नहीं दिया जाता है। देहातों की जनता में आज भी वही असन्तोष विद्यमान है वही दुर्बलता विद्यमान है जो पहले थी। वही उसमें आज भी आर्थिक अक्षमता विद्यमान है। हमारा देश असंतुलित विकास की ओर जा रहा है। क्या यह कर्त्तव्य वित्त मन्त्रालय का नहीं है कि वह देखें कि देश भर का विकास एक संतुलित रूप से हो और केवल नगरों का ही विकास न होता चला जाए, देहातों का भी विकास हो। बड़े बड़े नगरों का विकास भी हो लेकिन साथ साथ ग्रामीण क्षेत्रों का विकास भी हो।

मैं वित्त मन्त्रालय का ध्यान इस ओर भी दिलाना चाहता हूँ कि इस देश में

प्रतिशत ग्रामीण जनता है। इस 85 प्रतिशत जनता का आर्थिक स्तर उंचा हो जाए तो आप जिस काम के लिए भी रुपया मांगेंगे जनता जी जान से देने को तैयार हो जाएगी। आपने समाचारपत्रों में पढ़ा होगा कि मेरे क्षेत्र की कुछ महिलाओं ने अपने चांदी के रुपयों और आभूषणों से श्रीमती इंदिरा गांधी को तोला था और ये सब आभूषण देश रक्षा के लिए दान दिये थे। ये आभूषण उन्होंने देश की खातिर अर्पित किये थे। यह है देहात की जनता का त्याग। वह आपको अपने जेवर और अपने कपड़े तक उतार कर देने को तैयार हैं। वह अपना जीवन तक देने के लिए तैयार हैं। लेकिन उसके विकास की ओर वित्त मंत्रालय का भी ध्यान जाना चाहिये। आज उसका ध्यान उस ओर नहीं है। इसकी जिम्मेदारी केवल सामुदायिक विकास मंत्रालय पर नहीं है। वित्त मंत्री महोदय जो धन देते हैं वह इसलिए देते हैं कि हमने उसको यहां पर पास कर दिया है। उसकी कोई जांच नहीं होती है। यह धन कैसे व्यय होता है, इसका पता लगाने की कोशिश नहीं की जाती है। मैंने देखा है कि जो जीपें विकास खण्ड के अधिकारियों को दी गई हैं उनका उपयोग वे अपनी पत्नियों को सिनेमा दिखलाने के लिए, सब्जियां खरीदने के लिए, बच्चों को स्कूल ले जाने के लिए तथा दूसरे निजी कामों के लिए करते हैं। सरकारी कामों के लिए उनका उपयोग बहुत कम होता है। इसकी जांच पड़ताल न तो वित्त मंत्रालय करता है और न ही सामुदायिक मंत्रालय करता है। हमारे प्रधान मंत्री महोदय ने प्रारम्भ में आते ही इस सदन में घोषणा की थी कि हम सामुदायिक विकास मंत्रालय की जीपों को छीन लेंगे। इसको सुन कर हमें बड़ी प्रसन्नता हुई थी। हम नहीं चाहते हैं कि जीपें उन से अकारण छीन ली जायें। यदि उनका काम है, यदि इससे उन क्षेत्रों का काम आसानी से चल सकता है, तरक्की करने में ये मदद दे सकती हैं, सरकारी कामों के लिए इसका इस्तेमाल होता है तो जीपें उनके पास अवश्य रहनी

चाहियें। लेकिन इन जीपों का इस्तेमाल सही तौर पर होता है या नहीं इसको भी आप को देखना चाहिए। उनको जो धन दिया जाता है उसका ठीक उपयोग होता है या नहीं इसको भी आपको देखना चाहिये। वित्त मंत्रालय को यह भी देखना चाहिये कि जिस मंत्र लय को जिस काम के लिए रुपया दिया जाता है, उसका वह उसी काम में सही सही इस्तेमाल करे। उस रुपये की जांच पड़ताल भी इसको करना चाहिये। अगर वह उद्देश्य पूरा नहीं होता है तो उसको उससे छीन लेना चाहिये और उसको ऐसे कामों में खर्च किया जाना चाहिये जिससे देश का भला हो, जिससे देश की उन्नति हो।

प्राइसिस की बात को आप लें। कीमतों की बात को आप लें। वस्तुओं की कीमतों में असुधारण तौर से बढ़ि हो गई है। इस कारण से ऊंची ऊंची तनख्वाह वाले, बड़े बड़े व्यवसायी लोग ही अपनी उदरपूर्ति कर सकते हैं और जो मध्यम और गरीब वर्ग के लोग हैं उनका इस युग में जीवित रहना ही दूभर हो गया है, जीवित रहने योग्य भी वे अपने आप को नहीं पाते हैं। अपनी उदर पूर्ति की क्षमता भी उन में नहीं है। कीमतों की रोकथाम के लिए सरकार की ओर से कोई उचित व्यवस्था अभी नहीं हो पाई है। उदाहरण स्वरूप मैं कहना चाहता हूं कि हमने नियंत्रण लगाये हैं और इसलिये लगाये हैं कि चीजें कम हैं और उनका वितरण ठीक ढंग से हो सके। पिछले वर्ष हमारे यहां खाद्यान्नों की कमी थी इस वास्ते खाद्यान्न पर हमें नियंत्रण लगाना पड़ा और लोगों को सस्ते दर पर गल्ला देने की व्यवस्था करनी पड़ी। एक आइटम आप लें। शूगर एक लज्जरी की आइटम है। इसके बिना ऐसी बात नहीं कि जीवन न चल सकता हो। अगर कंट्रोल न लगाया गया होता तो मैं बतलाता हूं कि कितना भारी लाभ हमें होता। मैं अपने जिले की बात आपको बतलाता हूं। मेरे जिले में आठ लाख निवासी हैं। उनमें से सात लाख तो ग्रामीण जनता है और एक

[श्री म० ला० द्विवेदी]

लाख नगर में रहते हैं। जितनी चीनी पूरे जिले को दी जाती है उसका नब्बे प्रतिशत तो नगर को दे दिया जाता है और केवल दस प्रतिशत ही देहात को दिया जाता है। उसका नतीजा यह है कि देहातों में एक बीमार बच्चे के लिए भी दूध में चीनी डालना उन के लिए मुश्किल हो जाता है। ऐसी अवस्था में क्या देहात की जनता में असन्तोष नहीं होगा? एक उदाहरण मैं आपको देता हूँ। एक हलवाई की दूकान के सामने एक महिला आड़ लगा रही थी। बनिय ने पूछा बहन तुम ने चीनी ले ली है, उसने जबाब दिया, भैया मेरे पास पैसा ही नहीं है, चीनी मैं कैसे भूगी। उसने उससे पूछा तुम्हारे घर में कितने आदमी हैं। उसने कहा पांच। उसने उसको पांच सेर चीनी के दाम दे दिये और एक रुपया फी सेर के हिसाब से उसको और दे दिया और कहा जाकर पांच सेर चीनी लाकर मुझे दे दो। पांच रुपये उस महिला ने अपने पास रख लिये और उसको चीनी ला कर दे दी। इस तरह से यह ब्लैकमार्केट चीनी इत्यादि में हो रही है। गरीब जनता इसी में फायदा उठा रही है। यह गलत बंधन से प्राइसिस बढ़ाना नहीं तो और क्या है। प्राइसिस पर नियंत्रण न हो तो जिसको आवश्यकता होगी वह लेगा जिसको नहीं होगी वह नहीं लेगा। लेकिन आज तो वह भी ले रहा है जिसको आवश्यकता नहीं है। वह उसको ले कर ऊँचे दामों पर बेच सकता है। मैं निवेदन करना चाहता हूँ कि खाद्य मंत्रालय और वित्त मंत्रालय में भी सामंजस्य होना चाहिये। नियंत्रणों की आज हालत यह है कि जिस पर पूंजीपति कह देते हैं कि नियंत्रण कर दो उस पर नियंत्रण कर दिया जाता है और जिस पर कह देते हैं न करो, उस पर नहीं किया जाता है। जिस में उनको मुनाफा होता है उसी चीज के दाम बढ़ा दिये जाते हैं, उसको ही नियंत्रित कर दिया जाता है। जिस पर नियंत्रण हो जाता है, उसके दाम असाधारण ढंग से बढ़ जाते

हैं। नियंत्रण से पहले चीनी का दाम एक रुपया तीन ग्राने या चार ग्राने किलो था और नियंत्रण के बाद उसका दाम डेढ़ रुपया के करीब हो गया या एक रुपया चालीस नए पैसे हो गया।

श्री राधेलाल व्यास (उज्जैन): यह तो जावृते से हुआ।

श्री म० ला० द्विवेदी: बेजान्ते से दो टाई रुपये का इसका भाव है। इस समय जबकि वित्त विधेयक पर बहस हो रही है और देश भर की व्यवस्था पर हम विचार कर रहे हैं तो वित्त मंत्री को ऐसे सुधार भी करने चाहियें जिन से जनता राहत की सांस ले, उसको संतोष हो और भ्रष्टाचार को प्रश्रय न मिले और देश की आर्थिक व्यवस्था सुधरे विशेष कर ऐसी जनता की जोकि हमारे देश की रीढ़ की हड्डी है।

विदेशी विनिमय की बात मैं करना चाहता हूँ। कुछ ऐसे विजिनैसर्मन हैं, व्यापारी लोग हैं जिनको आप विदेशी विनिमय बाहर जाने के लिए दे देते हैं और जो अपने नौकर चाकरों को विदेशों में भेजकर उन से होटलों आदि में अनापशनाप ढंग से खर्च करवाते हैं। इसकी कोई जांच पड़ताल नहीं होती है। वास्तव में जिस कार्य के लिए विदेशी विनिमय दी जाती है उसका उस काम में उपयोग होता है या नहीं होता है, इसको नहीं देखा जाता है। इसकी मैं दर्जनों मिसालें दे सकता हूँ। बड़े बड़े बिजिनेस हाउसिस अपने कर्मचारियों को बाहर भेज देते हैं और वे लोग बड़े बड़े होटलों में ठहर कर मौज करते हैं जिस काम के लिए रुपया दिया जाता है, उस काम में उसका उपयोग न हो कर आमोद प्रमोद के कामों में उसको व्यय कर दिया जाता है।

जो उत्पादन हो रहा है वह कितना महंगा पड़ता है इसको भी आप देखें। हमारा विदेशी व्यापार ठप्प हो रहा है। एफ्रोएशिया की



मार्केट को चीनी माल ने पकड़ रखा है। क्योंकि उसका उत्पादन कुछ सस्ता पड़ता है और हमारा महंगा। हमें सोचना होगा कि किस प्रकार से इस व्यापार को नियंत्रित किया जाए और हमारा व्यापार एफो एशियन कंट्रीज़ में बढ़े और चीन उसका लाभ न उठा सके। दूसरे देशों में भी हमारी बस्तुयें जानी चाहियें।

अब मैं इंडस्ट्रीज़ की बात करना चाहता हूँ। विदेशी विनिमय की कठिनाई के कारण बहुत से छोटे छोटे उद्योग कच्चे माल के अभाव में ठप्प हो रहे हैं। उनको कच्चा माल नहीं मिलता है। ऐसी अवस्था में ये कैसे पनप सकते हैं? मेरे इलाके में कुछ उद्योग हैं, उनको बिलेट्स बग़ैर नहीं मिलते हैं। वह पिछड़ा हुआ इलाका है। मिलें बन्द होने वाली हैं। साल साल भर में वे दो दो महीने ही काम कर पाते हैं और बाकी समय में खाली पड़े रहते हैं। दस महीने ये कैसे चल सकते हैं जब उनके पास कच्चा माल ही नहीं होता है। इस और भी आपको ध्यान देना चाहिये।

इस तरह की बहुत सी बातें हैं जिन की और आपका ध्यान दिलाया जा सकता है। लेकिन चूँकि समय ही रहा है, इसलिए मैं इतना ही कहना चाहता हूँ कि जो संगोधन आपने प्रस्तुत किये हैं उनको प्रस्तुत करते समय आपने इस बात का ध्यान नहीं रखा कि देश के सामने जो संकट है उसका मुकाबला करने के लिए और मजबूती से मुकाबला करने के लिए हमें किन आर्थिक योजनाओं की आवश्यकता है। उनको जुटाया जाना चाहिये, उनके लिए साधन मुहैया किये जाने चाहिये, देश की रक्षा व्यवस्था मजबूत की जानी चाहिये ताकि हमारे प्रतिरक्षा मंत्री के हाथ मजबूत हों, प्रधान मंत्री के हाथ मजबूत हों और हम शत्रु को परास्त करके देश को शक्तिशाली बना सकें, देश को शक्ति प्रदान कर सकें।

अन्त में मैं वित्त मंत्री को इसलिए बधाई देना चाहता हूँ कि उन्होंने घाटे का बजट प्रस्तुत नहीं किया है और मैं आशा करता हूँ कि

भविष्य में जो बातें हम यहां कहते हैं, उनका वह ध्यान रखेंगे और उन पर अमल करने की कोशिश करेंगे।

**Dr. L. M. Singhvi:** Mr. Deputy-Speaker, Sir, the budget proposals as indeed the Finance Bill bear the imprint of our Finance Minister's personality. I hope however that the approval and the economic which he has received on account of his budget proposals will not mislead him into thinking that all is well on the vital fronts of our economy. The pivotal question with regard to the basic objectives of our budget proposals and the Finance Bill have yet to be answered. The promises which were contained in the President's Address have yet to be fulfilled. Therefore, while I appreciate that this was a budget of respite, giving some breathing space to the people of India generally at all levels, there is a great deal that needs to be done in terms of streamlining the administration of the country, and indeed, in improving the financial management itself, of the government, and of the public undertakings which are run by the Government or are under its control. The basic question is whether it would be possible for us to take a stride ahead, whether the financial policies and the economic policies of the government are oriented towards greater production and accelerated growth of our economy, and whether these policies are designed to stabilise prices in our country.

Mr. Deputy-Speaker, Sir, the concern that most of us have expressed in respect of this spiral of inflation is a very legitimate concern, and I am sure, the Finance Minister will concede that during the last two years the proportion and the dimension of inflation have been much greater perhaps than in the whole of the preceding decades. I hope that the Finance Minister would be able to tell

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as how he proposes to tackle this problem.

Only last year, a distinguished economist who is teaching at the University of Allahabad came out with the finding that the real value of the rupee had come to about one-fifth of its value at the beginning of the second world war. Internally we find that our currency has been considerably weakened. Internationally, I am sure, the Finance Minister (who is not inclined to accept the existence of a free market or to acknowledge at what level and at what rate it operates, will concede that the rupee has been in somewhat of a bad way. If that is so, Sir, our concern is legitimate, and therefore, our query is all the more pressing, as to what does he propose to do. He had given some indication of his mind at the time of the President's Address. Through the President's address, the Finance Minister said very clearly that there would be an abandonment of the policies of deficit financing. If I may quote him from the Economic Survey for 1964-65, this is what he says:

"Fiscal policy, while attempting to provide for larger plan outlays and a stimulus to private investment, has been geared increasingly to the task of reducing the scales of deficit financing....."

Even more important, whatever the pace at which resources mobilisation is to be carried out, it must avoid scrupulously, in the interest of both higher savings and more rational investment, any element of inflationary financing."

In spite of this clear indication of the policies of the Government which the Finance Minister promised to follow, we find that a spokesman of the Planning Commission soon after said that further deficit financing would be necessary in our country.

He admitted that by mid-January, 1965, the extent of deficit financing had risen to the fantastic total of Rs. 783 crores. It was averred by the spokesmen of the Planning Commission that this trend was likely to continue. I should like to know, Sir, as to whether it is the Planning Commission which lays down the economic policies of this Government or, it is the Finance Minister who speaks for the economic and fiscal policies of this Government. I should like to know whether we have a parallel government in the form of the Planning Commission which make pronouncements on policy matters in a manner which is quite contrary to the enunciation of policy made by the Finance Minister himself.

I would also like to know as to whether the Government is really serious about taking prices stabilisation measures. For a number of years now the Government has been promising year in and year out that they propose to establish a Price Stabilisation Board. We have yet to see the beginning of such an agency. No effort has been made to bring such an agency into existence. No effort whatever has been made even to go into the question of defining the possible functions and the prospective work that such an agency could do. It does appear that these ideas have been trotted out before us mainly to give us an indication of the possibilities which however never mature. The Government conceives much to often though it delivers very rarely indeed.

I should also like to express my concern on the increasingly diminishing share that the Parliament of this country has in framing and formulating economic and financial policies of this country. This is a matter of very great concern, a matter which is of fundamental importance, a matter of which we should be seized in a spirit of urgency and concern. It appears to me that we have no effective way of

contributing towards framing and formulating these policies. We have no effective way of unmasking and unveiling the facades of certain general slogans and general ideas. I would like to suggest that the time has come when in view of the increasing complexity of the economic and financial problems, there should be a little economic Parliament, or a Standing Committee of Parliament on Economic and Fiscal Policies and on Planning which can effectively function in these fields. I hope the hon. Finance Minister would have something to say on this matter, particularly because I am sure he would be one with me when I say that the Informal Consultative Committees have not been able to function as effectively as they perhaps conceivably could because they meet sporadically, their agenda is cluttered up with a number of items which are not always taken up and they do nothing more than furnishing us with some useful materials and background papers.

Coming to the specifics of the Finance Bill, I should like to raise a few points. I should like to ask the Finance Minister who is an expert in the field, whether he really thinks that, at the present juncture, it is helpful to continue the distinction between earned and unearned income. It may be that this is a far-reaching question, but I know that the Finance Minister would not shirk tackling this far-reaching question in a far-reaching manner. It seems to me that in the context in which we operate today, to achieve the goals of increasing productivity to which we are all committed, it would be useful to consider whether the distinction between earned and unearned income could be removed and the particularly invidious distinction which is made against dividend income could be abandoned. If investment in productive activity is considered necessary, as the Finance Minister has times without number

acknowledged, it is only fair to consider whether dividend income should at least not be exempted from the higher surcharge.

Sir, in respect of the development rebate, I should like to make a brief observation. It seems to me, Mr. Deputy-Speaker, that unless this matter is reviewed, unless the standardisation of the rate which is sought to be done at 15 per cent is not enhanced it may present serious problems to industry, particularly in view of the fact that prices of machinery and plants have tended to rise and depreciation funds are much too inadequate to offset the rise of prices and to provide incentive for developmental investment.

I should also like, in passing, to make a reference to a representation which has been circulated, it appears, to many Members of Parliament on behalf of the Screen Actors' Guild of India. All I have with me here is a brief representation, but it does appear to make sense to me, and I hope that the hon. the Finance Minister would make some observation in this regard and would be prepared to consider the demand that they have made. The demand, Mr. Deputy-Speaker, is made mainly on the basis of the provision contained in the clause 80C of the Finance Bill, 1965. The idea underlying clause 80C is to provide for relief relating to payment for securing retirement annuities to chartered accountants, solicitors, lawyers, architects, or such other professional services as may be notified in this behalf by the Central Government. Of course, I do not like this last phrase which leaves unchanneled discretion in the hands of certain administrative echelons. However, it does make sense that screen artistes and actors whose working life is extremely restricted in point of time should receive some consideration, particularly if retirement annuities are sought to be encouraged. Not all the screen artistes

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are very rich people, not all of them can save enough for the rainy day in their lives. There is a large number of those screen artistes and actors, who really make very little during the brief span of their working life, and then they have to retire into oblivion. I do hope that the hon. the Finance Minister would consider their demand sympathetically.

Another matter about which I am very greatly concerned is the proliferation and increase of idle capacity in all walks of industrial activity in our country. It seems that we have a large number of lotus eaters in various segments of industry, both public and private. A great deal of it has been brought about, it seems to me. Mr. Deputy-Speaker, by the defective licensing policies of the Government, by an almost unplanned proliferation of licences, and by an unplanned procreation of industrial projects which are not supplied with sufficient raw materials or sufficient capital equipment to continue to operate at the optimum level. This is a matter to which I have drawn the attention of the Government on a number of occasions, and I would like the hon. the Finance Minister to say as to whether Government propose to do anything specific about (a) ascertaining the extent of idle capacity in various segments of our industry and (b) how he proposes to eradicate this large segment of lotus eating idle capacity in our industry. It seems to me that with all the talk of development and defence and the exigencies which are enjoined on us as a consequence of the problems of development and defence, it is quite unconscionable that such large idle capacity should continue in our country and that it should go without being harnessed to the cause of the nation.

I would also like the hon. Finance Minister to say a word as to whether the former Ministry of Economic and

Defence Co-ordination, of which he was in charge, has disappeared altogether. We do not find much evidence of its activities. I think that this Ministry had a great deal to contribute, and I still think that the activities of such a Ministry should be energised.

I have another query to make of the hon. the Finance Minister, a query which, I think, must have been causing him considerable concern. My query pertains to the PL 480 funds brought in this country, I think, there is a kind of an alarm in respect of the huge accumulations of these PL 480 funds. What is the position in respect of these funds? Whether, as proposed by the U.S. Ambassador to India, it is proposed to constitute and establish a Foundation in this country to take care of these funds and to spend them usefully in this country; whether such a Foundation may not become another pocket of patronage. These are matters of very considerable concern because the PL 480 funds are a staggering amount of money in our country and they represent, I think a problem which we cannot evade for too long.

I am concerned about the way in which the Finance Ministry has tended to interfere in some of the essential matters concerning other Ministries and the technical advice on which these Ministries formulated certain policies. For example, only the other day we read about the move on the part of the Food and Agriculture Ministry to embark upon a farm management study in order to arrive at a proper pricing of agricultural products. I am told that the Finance Minister vetoed the proposal on the ground that there is already an Agricultural Prices Commission which will go into the matter. Surely, the hon. the Finance Minister with all his experience and background knows that

the objectives of the two are quite different.

Similarly, I am told that the idea that the Food and Agriculture Ministry had, of launching a desert development authority to co-ordinate desert development programmes and to embark on a really comprehensive and integrated programme for the development of desert areas of the Punjab, West Rajasthan and Gujarat, has been smothered, if not altogether consigned to the limbo of oblivion. I would plead with hon. the Finance Minister to view these projects more generously than his Ministry has tended to do hitherto. These are the projects on which our hopes for the future are fixed; these are the projects on which the future prosperity of this country can be built; these are the projects on which the food and agricultural problems of this country can in a very large measure be solved. In the circumstances I would like to know from the hon. the Finance Minister as to whether he proposes to give his ungrudging approval to the idea of a desert development authority, in the sponsoring of which I had myself an active and considerable part.

Mr. Deputy-Speaker, before I conclude I have only this to say that the manner in which the public undertakings have functioned and the small profits that they have yielded is a matter of concern to us. What is more, these public undertakings have not, in a very large measure, even reduced the spiral of inflation or the cost of the product nor have they increased the efficiency of operations, or augmented production in an appreciable measure. Public undertakings have to be judged on the same criteria that any industrial and economic undertaking is judged. I am sure the Finance Minister, the good businessman that he is, would see to it that the public undertakings are made to

yield much more. It is the common tax payer's money and it is very necessary for us to voice concern in this matter. I should like once again to ask the Finance Minister to consider the proposal of some direct shareholding participation of the public at large in these public undertakings. There was a proposal at one time which was made, I believe, by the Estimates Committee of Parliament, that there should be a participation of up to 25 per cent in these public undertakings which should be available to the common investors in the country. I should like to know whether this idea has not been altogether abandoned for good, or whether the Finance Minister expects to be able to give some consideration to this idea.

Much has been said of socialism and of the promise it holds for reconstruction of our society. If such a reconstruction could be brought about by socialism, I am all for it. I would, however, like to emphasise that a mere religious adherence to any dogma never brings about the results. Results are brought about by hard work, by diligence and not by continuing to be captives of mere slogan. Let us give to the idea of socialism the content of social justice. However attractive the slogan of socialism may be, I am sure that the pragmatism with which the hon. Finance Minister has sought to approach the problems confronting the country would be brought to bear upon the policies of the Government at large and in every walk and that the policies of the Government would improve to that extent and in that manner.

**Mr. Deputy-Speaker:** Shri Kamalnayan Bajaj.

**Shri Radhesh Vyas:** Sir, on a point of order. It has already been decided and assured by the hon. Speaker that only the Members who will be catching the eye of the Chair will be given

[Shri Radhelal Vyas]

a chance. The Members cannot catch the eye by sitting in their seats.

**Mr. Deputy-Speaker:** I will come to you.

**Shri Radhelal Vyas:** This time when you called the name of the hon. Member, he was sitting. There were other Members who were standing. I would request the Chair . . .

**Mr. Deputy-Speaker:** He was not standing with his full height but he was standing. Shri Kamalnayan Bajaj.

**श्री चन्द्रमणि लाल चौधरी (महुआ) :**  
उपाध्यक्ष महोदय, मुझे आप का ध्यान इस बात की ओर आकर्षित करना है कि ऐसे मੈम्बर्स जो कि अभी तक इस वजट सेशन में नहीं बोले हैं उन को इस फाइनेन्स बिल पर बोलने का मौका दिया जाना चाहिये । अब हम लोग जिन निर्वाचन-क्षेत्रों से चुन कर आते हैं वहाँ की समस्याओं को इस सदन के द्वारा सरकार के ध्यान में लाना चाहते हैं और भी लोकल बातें रहनी हैं जैसे कि फिरकापरस्ती की बात है, यहाँ पर चांस न मिलने के कारण उन का इजहार कर नहीं पाते हैं । हमारे ऐसे मੈम्बरों को जिन को कि इस सेशन में अभी तक चांस नहीं मिला है उन को बुलाये जाने के आप के फैसले में हम मुंतजिर हैं ।

**श्री हुकम चन्द कछवाय (देवास) :**  
माननीय सदस्य हरिजन मੈम्बर हैं उन को जरूर बोलने का मौका दिया जाय ।

**उपाध्यक्ष महोदय :** जरूर मौका दिया जायगा ।

**Shri Kamalnayan Bajaj:** Mr. Deputy Speaker, Sir, the Finance Minister deserves our congratulations for simplifying, and reducing the personal taxes to whatever extent possible. It must, however, be stated that a part of the tax relief or almost all tax relief given in the personal

taxation will be more than off-set by the price rise in the country. Even the relief which has been given is not more than what it was in the 1961-62 budget, if I mistake not except probably for the income group of Rs. 10,000 or roundabout that. Otherwise, the relief given in respect of one or two items is more today than what it was in the 1961-62 budget. The total reliefs given to the personal sector or to the individuals do not amount to more than 3 to 5 per cent, depending upon the different ranges of taxation. That, as I have said, is more than off-set by the rise in prices. Just as rate structure is simplified, it is imperative that the increasing complexity and ambiguity and incomprehensibility of our tax law must be corrected. We still have multiple systems of taxation which require to be readjusted.

In regard to computation of income for the purpose of taxation, our laws have been creating a good deal of hardship. In genuine cases, it makes non-taxable amount liable to tax. Hence, it is essential to examine our tax laws from this point of view and remove at an early date all anomalies and inequities. The taxation proposals no doubt have gone in the right direction but not to the right extent. There is a controversy about the public and the private sectors. In the last so many years, people have come to realise that there is really one national sector and wherever the development takes place—whether it is in the private or the public sector—is should be beneficial to the country. I would, however, like to re-define the private and public sectors. Private sector itself has a public sector. Because it is a privately owned and narrowly held company, you may say it is a private sector. If you take the co-operative societies is that not a public sector or a large public limited company where the shareholders are 25,000, 50,000 or even more—if that is managed well,

is that not a public sector company? Here an ordinary shareholder more often than not is a commoner, this is also a public sector company. According to me, what is today called 'public sector' is an official governmental and a bureaucratic set-up; it has all the disadvantages which the private sector has. Nepotism and corruption prevail here also. The private sector company is run efficiently whereas we have not been able to build up that efficiency in the so-called public sector or the bureaucratic sector as I would like to define it. It is not, of course, the fault really of the Administration. Until the British had left, the Administration was called upon to do the policing of the States. They had nothing more to do in the country. They have always spent money and have never earned or made money. If you call upon them all of a sudden to create money for which they have no experience or have no training, how can they do so? If you want to utilise them I have no objection. But young people who are brilliant and who have the intuition and instinct for the business and industry should be recruited, given training and should have experience for three or five years or whatever it may be. What is essential is to man them. If you have a properly trained personnel in the so-called public sector, you may make them more efficient and make them earn well. If a systematic programme for training of personnel is taken up, I am sure, that the present bureaucratic sector as I call it will also be proving profitable to us. The public sector at present is not cost conscious; they are moneyminded. But one has to be cost conscious as well as money-conscious. That can only be done by a properly experienced and trained personnel. There is no secret about it that the private sector manage their affairs well because the people there are all highly intelligent. It is not that the bureaucrats or the administrators lack any intelligence or commonsense but they lack something in a particular direction. (*Interruption*).

**An hon. Member:** Because they only know their responsibility. You give them the responsibility.

**Shri Kamalnayan Bajaj:** I would not go to that extent. What I mean to say is that we must give them the wherewithal, the knowledge and the background so that they can improve the administration in the public sector.

In the corporate sector, the reliefs that have been given amount to 5 crores of rupees in the total. Probably it may work out to a little more. That is roughly the figure that I could get from the papers obtained from the Finance Ministry and other papers that were given to us. As against that additional Rs. 80-100 crores have been taken away by the Customs Duty.

Then, there has been an increase in the railway freight; there is an increase in the bank rate. If you put the costs of all of these together, that would be very substantial. There has been a general belief that the private sector has been given relief, which is really non-existent. In comparison to the other increased cost, the corporate sector has got practically nothing. There is more burden on it. That is the reason why the money market has become so tight today. About the money market, I will give you one example. One of the topmost banks in America which has a branch in India lent money probably in March or about that time to another international big bank for a period of one month or so at the rate of 9 per cent interest. One of the big foreign banks approached one of the big Indian banks for a loan for a month's period; they were prepared to give 9½ per cent interest. But, the Indian Bank—one of the top banks—was not able to accommodate. Although the rate was so high, it was so tempting. These are some of the things which can explain to you how the money market has become so tight and why it has become so tight because of lack

[Shri Kamalnayan Bajaj]

of confidence in the market. It has to be restored especially when we have a danger from our enemy on our borders, and we must generate a national economy which will not only be productive and development oriented but which will really create money.

Our taxation, the total quantum of taxation or the incidence of taxation has become so high that our returns has become diminutive. It is not increasing returns that we are getting with higher taxation. If we were getting that I would have been very happy. As a matter of fact, when Kennedy was the President of America he came to realise that the taxation in that country had gone high to such an extent that he gradually made them less and less. The result was this, that while the incidence of taxation were reduced the quantum of taxes or the revenue was more because the diminishing return that was operating there was turned into increasing return on taxes. I personally believe that that is also true in our country. If the total incidence of taxation can be reduced I think we will get more. Today if we are getting about Rs. 1,500 crores or Rs. 2,000 crores as revenue, we must plan in such a way that our total revenue will become Rs. 5,000 crores or Rs. 10,000 crores instead of somebody getting a little bit more here or a little bit less there. We should not be so very touchy about it. If we want to build up our nation with greater speed, we must look for money which is created and we must assist where money could be created.

I have no doubt, there is sufficient talent in the country. There are resources, but they have to be mobilised, properly manned, encouraged and incentives given. I will give you one example. Take the case of the raids. I should say these raids are legally and morally justified. But let us also examine as to what

we are going to achieve through them and how much we have got. After all these raids we have got some Rs. 10 crores or Rs. 15 crores. How far they will stand legal scrutiny we do not know. Supposing they do stand legal scrutiny, we have thereby created a climate in the country which is so bad that the loss together is very much great. Now we are offering 10 per cent and I believe there is a move that even this 10 per cent should be given tax free as a temptation or incentive to those who may come and report to the Government about raids or unaccounted money. Thereby we are giving this incentive or temptation for somebody who is disloyal. I do not say that people should not report, if their are bad people in the society, about them. But the people who are serving these businessmen are part and parcel of whatever they have been doing. You give them an incentive so that they will reveal and thus become disloyal. What are we generating thereby? What sort of climate are we creating in the country? Is it a moral climate that we are creating?

On the other hand, in the top level of taxation what are we doing? I have a chart here in the book published by Shri N. A. Palkhivala who is an expert on taxation. The book is called *The Highest Taxed Nation*. Herein he gives a chart which is like this. The total incidence of tax where A Ltd. is a company liable in the aggregate to taxes (including Dividend-tax) at 70 per cent, B Ltd. beneficially holds the entire share capital of A Ltd., and the shareholders of B Ltd. are liable to tax at the maximum rate. In that circumstance, for A Ltd. where there is an income of Rs. 100 the tax payable is Rs. 70. Rs. 30 is received by B Ltd. by way of dividend. Out of that Rs. 30, Rs. 7.50 is paid again as taxes. Then Rs. 22.50 remains. Out of that, the individual shareholder, if he is liable to pay at the highest rate of taxation, pays Rs. 19.83 by way of taxes. So the residue that remains is Rs. 2.67



in the hands of that shareholder where the taxation is the highest in the company level and also in the individual level. When he creates Rs. 100 as profit by effort what he gets is Rs. 2'67. This is what an expert has said in this chart. When somebody makes Rs. 100 by his own effort we give him Rs. 2'67 whereas when somebody reveals something we are prepared to pay him 10 per cent. If he gives information about Rs. 1 lakh you give him Rs. 10,000 tax free. I believe, Sir, that if you want to develop the country, the incentive should be there for creating wealth and not for finding faults here and there in the country because that is likely to have a demoralising effect.

Sir, I will take some time speaking about this unaccounted money because that is really playing in a very bad way with our economy. I never realised that unaccounted money can do to such an extent harm the development and growth of the country till I studied the whole thing recently. Actually I spoke to some businessmen and associations criticising them very badly, but when I studied the whole thing I found that they are really to be more pitied than punished. I will give you one example. Supposing a businessman starts his shop with a capital of Rs. 10,000. If he makes a gross profit of 25 per cent, he earns Rs. 2,500. When he has to expand his business, if he has no 'white' money, he takes unaccounted money, say, to the tune of Rs. 5,000. The turnover of the accounted money will be three times, but the turnover of the unaccounted money will be six times or even eight times because there you save the sales tax and many other things. Now there is income on the official Rs. 2,500 and also similar amount on the Rs. 5,000 black money. The same thing will go on and there will be a greater return on the unaccounted money because in the case of the accounted money he has to pay all the taxes and he hardly saves anything whereas in the case of unaccounted money he saves the whole thing because there are no

expenses out of that money. Therefore, in ten years' time if you examine the accounts of that shop you will find that there is hardly any accounted money because the percentage of unaccounted money gradually increases and the result is that whether he wants it or not, willy-nilly, he is caught in a vicious circle, and it is the duty of the Government and the society to remove the vicious circle so that this money could be accounted for some way or the other. The Finance Minister was kind enough to enunciate a scheme. But I am very doubtful, as I said so even at that time, and I do not think it is likely to achieve any result because it is ill-conceived and badly executed.

Sir, as long as unaccounted money remains our figures and statistics will go wrong, our prices will not be easily controllable and it will play mischief with the whole economy and social order in the country. If somebody's average tax is 40 per cent, is he likely to give you 60 per cent by way of taxation? It is not possible.

15 hrs.

Another thing is, when this Bill was introduced the Finance Minister was kind enough to announce that if somebody declares the unaccounted money before 31st March he will be given 5 per cent rebate on 60 per cent. Now some people have disclosed voluntarily and they have got the benefit. Now, this Bill has not become law as yet. Supposing, for some reason, some modification takes place or it does not become law. What will be the fate of those people who have voluntarily disclosed? Supposing Parliament, or Lok Sabha, is faced with this *fait accompli*, the promise or assurance that has been given by the Finance Minister. Because of the moral pressure as the Finance Minister has given an assurance and because of the majority of the Congress, it will be passed. So, if there is any modification and these people are affected, I personally think, though I am not a legal man, that it may be bad in law. \*

[Shri Kamalnayan Bajaj]

Then, because of this policy, there is a flight of money outside India. The value of pound was Rs. 21 before the raids started. After the raids, the value of pound became about Rs. 27 or 28. I do not know the exact rate today. Even in Pakistan the value of our rupee was Rs. 70 as against Rs. 100 of Pakistan. So, even the Pakistan rupee is one or two rupee better than ours and, internationally, we are losing because all this money has gone out of our country.

The foreign exchange which we were getting from the Indian settlers abroad was round about Rs. 25 crores annually, if my figure is correct. Even that source is drying up because of the recent fear and insecurity that have been created by this policy. All this money, at least a major portion of it, is lying without interest in Switzerland or other foreign countries. I had some general talks with the bankers in Switzerland and I happened to express my view that in South East Asia the greatest amount of corruption was in Indonesia. The bankers there immediately said: excuse me for saying so, but the amount of unaccounted money that we have got from India is something enormous, though I cannot reveal it, and no other country, including Indonesia, can be compared with India in this respect. It was a very revealing and illuminating remark to me. Now they have started charging 4 per cent or some such amount for keeping that deposit there.

So, I would request the Finance Minister to apply his mind to the problem of bringing back that money which has gone out of India voluntarily. Even in Pakistan, whatever may be the official rate, Rs. 13-1/3 or so per pound, they allow foreign exchange to come into that country and officially offer Rs. 18 for that. So, a lot of foreign exchange is coming to that country.

श्री कान्दामणि लाल चौधरी : उपाध्यक्ष महोदय, जो फाइनेन्स बिल पेश हुआ है

इस का मैं स्वागत करता हूँ और आप ने जो मुझे बोलने का मौका दिया है, उस के लिए मैं आप का शुक्रगुजार हूँ। मुझे बहुत ही कम बोलने का मौका मिलता है।

इस बिल का समर्थन करते हुए मैं यह कहना चाहता हूँ कि वित्त मंत्री जी ने इस में मिडिल क्लास के जो लोग हैं, मध्यम वर्ग के जो लोग हैं उन को राहत देने की कोशिश की है। जो कपलसरी डिपॉजिट स्कीम अमल में लाई गई थी 1963 में उस को वापिस ले कर इन्होंने बहुत ही काबिले तारीफ काम किया था। इस को इन्होंने पहिले ही वापिस ले लिया था। इस से मिडिल क्लास वालों ने राहत की सांस भरी थी। जब इस स्कीम को अमल में लाया गया था तब जो सरकारी कर्मचारी हैं, इन के चेहरों को आप देखते। एक मायूसी की लहर दौड़ गई थी। इस राहत के कारण कई लोग अपने बच्चों को एजुकेशन दिलाने में कामयाब हुए हैं, बच्चों के दवा दारू का इंतजाम कर पाने में कामयाब हुए हैं। यह जो उन पर एक भार सा पड़ गया था इस को जब वर्तमान फाइनेन्स मिनिस्टर साहब ने वापिस लिया तो हर तरफ इन की इस के लिए तारीफ ही तारीफ हुई। जो तीन चार सौ रुपया माहवार पाता है उस को भी 143 या 144 रुपये कम्पलसरी डिपॉजिट के तौर पर देने को कहा गया था। अब आप देखें कि तीन चार सौ रुपये पाने वाले का गुजर बसर किस तरह से होता था। उस के लिए यह एक बहुत भारी बोझ था जिस को हलका किया गया। इस से उस को राहत मिली।

हमारे विरोधी दल वाले बार बार सरकार को इस बात के लिए कोसते हैं बार बार उस की इस वास्ते आलोचना करते हैं कि मंहगाई पर यह काबू नहीं पा सकी है कीमतें जो बढ़ रही हैं। उनको यह कंट्रोल नहीं कर सकी है। यह कुछ हद तक ठीक सही भी है कि कीमतें काफी बढ़ रही हैं। लेकिन इस के साथ साथ आप

को यह भी देखना होगा कि उन पर कानून पाने की हर मुमकिन कोशिश हो रही है। गवर्नमेंट दिल से इस काम को कर रही है। इस में वह कामयाब भी कुछ हद तक हुई है। हम को चाहिये कि हम ईमानदारी से जो बात कहनी होती है, कहें। जो आलोचना भी हो वह भी ईमानदारी से करें। मैं एक साधारण सा, एक मामूली सा वर्कर हूँ। एक वर्कर के लिए यह जरूरी है कि वह ईमानदार हो और ईमानदारी से बात को कहे। उस के लिए यह ठीक नहीं है कि वह गलत बात कहे। मैं आप को अपने बिहार की मिसाल देता हूँ जहाँ से मैं चुन कर आया हूँ। बिहार में पिछले साल चावल का भाव 40 रुपये मन और 45 रुपये मन था और फाइन राइस का भाव 55 रुपये मन था। लेकिन आज वहाँ पर इस का भाव 28 रुपये है और जो बढ़िया राइस है उस का भाव तीस बत्तीस रुपये मन है। बड़ी आसानी से वह वहाँ पर मिल जाता है।

अगर हमारे विरोधी दल के लोग यह चाहते हैं कि मैं सरकार की आलोचना करूँ तो यह सही बात नहीं होगी। जो सरकार ने काम किये हैं उन को हमें नहीं भूलना चाहिये। सही जो ननशा है उस को हमें चाहिये कि हम लोगों के सामने पेश करें।

हमारी सरकार गरीबों के लिये बहुत कुछ कर रही है। उन को राहत देने के लिए हम लोग यहाँ बैठे हुए हैं। जो कहते हैं कि गरीबों के लिए कुछ नहीं होता है उन को मेरा जवाब यह है कि मुझ जैसा एक गरीब इंसान कभी भी इस सदन का मेम्बर नहीं हो सकता था। अगर मुझ जैसे गरीब आदमी को यह कांग्रेस खड़ा कर सकती है तो आप भ्रंदाजा लगा सकते हैं कि गरीबों के प्रति इस के दिल में कितनी मुहब्बत है। मैं किसी बड़े आदमी से मदद ले कर यहाँ नहीं आया हूँ। मैं ने कांग्रेस की सेवा की है, जनता की सेवा की है और कांग्रेस की मदद से, कांग्रेस संगठन की मदद से मैं जीत कर आया हूँ। लाखों वोटों से मैं अपने मुखालिफ को मैं हरा कर आया हूँ।

मुखालिफ पार्टी वालों को मेरे सामने मुंह की खानी पड़ी है। यह जो मैं जीता हूँ यह मेरी जाती जीत नहीं थी, यह कांग्रेस की जीत थी, कांग्रेस संगठन की जीत थी, विरोधी पार्टियों की छाती पर चढ़ मैं जीत कर आया हूँ, बड़े आदमियों के सहारे जीत कर नहीं आया हूँ फिर मैं एलेक्शन फाइट करने का इरादा रखता हूँ और मैं आप को यकीन दिलाता हूँ कि इस कांग्रेस संगठन की मदद से मुखालिफ पार्टियों को फिर मुंह की खानी पड़ेगी और ईश्वर ने चाहा तो अगली बार भी मैं इन को हरा दूंगा।

मैं कोई गलत बात नहीं करता हूँ फिरकापरस्ती की मैं बराबर मुखालिफ करता रहा हूँ और करता रहूंगा। जब तक, मेरे अन्दर दम है, जब तक मेरे अन्दर जान है, तब तक मैं यूनिटो के लिए लड़ता रहूंगा उस के लिए काम करता रहूंगा। मैं आप को एक नज़म सुनाना चाहता हूँ, जरा गौर से आप उस को सुनें :

या खुदा हिन्दुस्तान को बरख ऐसे आदमी  
जिन के सर में मग्ज हो और मग्ज में  
ताजिन्दगी

जो जीएं ततबीर तो तस्वीरे जहाँ के वास्ते  
मरें भी तो फक्त हिन्दुस्तान के वास्ते।  
जिनके समा फिक्र हो रोशन तराज मुहरेमुनीर,  
सबह यू जुन्नार में जकड़े न हो जिनके जमीर  
न सजा अब्रहम कर सकता न हो जिन का शिकार  
गायवाजी पर न हो जिसके अक्रायद का मदार  
या खुदा न जायज वह क्रुफ वो इमान से बचा  
अपने हिन्दू से बचा अपने मुसलमान से बचा।  
वह के रफयत से हो न जो आसमानी आदमी  
दे हमें बारे खुदा हिन्दुस्तानी आदमी।  
अलगजं मेरे वतन को जिन्दगी दे ए खुदा,  
आदमी दे, आदमी दे, आदमी दे ए खुदा।

हमको हिन्दू और मुसलमान की भापा में  
नहीं सोचना चाहिये, हम हिन्दुस्तानी हैं और

[श्री चन्द्रमणि लाल चौधरी]

हिन्दुस्तानी के तौर पर ही हम को सोचना और काम करना चाहिये। यह मैंने इसलिए कहा है कि कुछ लोग हैं जो कि पाकिस्तान की तरफ देखते हैं। न मालूम उन को वहां कौन सा सोने का तमगा मिलेगा, सोने का इमारत उन के लिए वहां रखी हुई है। मैं उन से कहूँ कि वे पाकिस्तान की तरफ देखना बन्द कर दें। कुछ ऐसे भाई भी हैं जो चीन की तरफ हमेशा देखते रहते हैं। उनको भी मैं कहना चाहता हूँ कि चीन की तरफ वे देखना बन्द कर दें। और हिन्दुस्तान की भलाई की बात सोचें, अपने देश की बात को सोचें। जयचन्द और मीर जाफर की भूमिका हमें भ्रदा नहीं करनी है। हम देश के वफादार बनें। मुल्क को ज़रूरत हो तो अपनी जान पर खेल जायें।

हिन्दुस्तान की सीमा के लिए ज़रूरतगर होगी तो जान पर भी खेल जायेंगे, बला से उन फिरका परस्तों का हम पर बरसे तीर और गर्दन पर चले खंजर, अगर सीमा की हिफाजत में बड़ा कर कदम आगे न हम पीछे उठायेंगे।

अपनी जान माल की परवाह न करते हुए हमें अपने देश की हिफाजत के लिए सब कुछ कर्बान करने के लिए तैयार रहना होगा। हमारा आज मुकाबला चीन और पाकिस्तान के साथ है। गांधीजी और जवाहरलाल जी के नेतृत्व में हमने देश की आजादी लड़ाई लड़ी है। मूठ्ठी भर चीनियों की जमायत और पाकिस्तान की जमायत जो हम पर हमले कर रही है, उन हमलों का जवाब देने के लिए हमेशा हमें तैयार रहना है। उनकी धमकियों के सामने हम को झुकना नहीं है। हमें बिना हुकम के कुछ काम भी नहीं करना है। जब हुकम हो, हम लड़ने के लिए तैयार हैं। हमें अपने कमांडरों के हुकम का इंतजार करना

चाहिये। आजादी की लड़ाई में हमारे कमांडर गांधी जी और जवाहरलालजी थे। जिस समय भी वे हमें विवकमाचं करने का, लैफ्ट राइट करने का हुकम दिया करते थे, हम उसको बजा लाते थे। हम बेलगाम चल नहीं सकते हैं। हमें अनुशासन में रह कर, डिसिप्लेन में रह कर काम करना है। बिना हुकम के हमारा एक कदम भी आगे नहीं बढ़ना चाहिए। जो हमारे विरोधी दल वाले हैं इन पर कोई लगाम नहीं है, इनका कोई लीडर नहीं है, इनका कोई सहारा नहीं है। हम जो हमारे रहनुमा हैं, उनकी रहनुमाई में काम करेंगे क्योंकि हमने यही आज तक सीखा है। यह जो माचं करने की तालीम है इसको आज हमें देने की ज़रूरत नहीं है। यह तालीम हमको गांधी जी और जवाहरलाल जी से मिल चुकी है। हर हिन्दुस्तानी का यह फर्क है कि वह अपने कमांडर के हुकम से ही काम करे, जो उसका कमांडर उसको करने के लिए कहता है, वही वह करे। सरताज के बगैर हुकम के हमें कोई काम नहीं करना चाहिये। देश का जो हित है वह हमेशा हमारे सामने रहना चाहिये। ऐसा कोई काम हमें नहीं करना चाहिये जिस से एक खाई पैदा हो और दुश्मन उसका फायदा उठाये। एक जिम्मेदार पार्लियामेंट के मेम्बर की हैसियत से मैं यह सब वह रहा हूँ। मैं कहना चाहता हूँ कि अगर गुस्से में आ कर हम कभी सरकार की आलोचना करने का ध्यान किसी बात पर करें, तो यह गलत बात है। ऐसी बात नहीं होनी चाहिये।

आज मुल्क में बड़े से बड़े गम्भीर और पेचीदा सवाल ज़रूर हैं लेकिन मैं इस बात की तरफ आप का ध्यान ज़रूर दिलाना चाहता हूँ कि हम अपनी ग्रामीज को, जनरल चौधरी को, और काश्मीर में या कच्छ के मैदान में लड़ने वालों को या असम में

बार्डर पर लड़ने वालों लोगों को, वहाँ के कमांडरों को, यह छूट दे दें कि वह अपने मन के मुताबिक दुश्मनों से लड़ें, और जितने राउंड्स गोली इस्तेमाल करना चाहें इस्तेमाल करें। इस पर कोई प्रतिबन्ध नहीं होना चाहिये। मैं ने सुना है कि उन्हें इजाजत लेने में बहुत वक्त लग जाता है वायरलेस से या दूसरी चीजों से, जिस की वजह से हमारे बहादुर सिपाहियों को देश की रक्षा में दुश्मनों की गोलियाँ खानी पड़ती हैं। मैं अपने डिफेंस मिनिस्टर, श्री चव्वाण से दख्वास्त करूंगा कि वह जवानों को इतनी फेसिलिटी जरूर दे दें, कि जाओ बहादुरो, जब तुम मैदान में लड़ते हो तो जिस वक्त जरूरत हो तुम को टैंक या तोप को इस्तेमाल करने की तो हम में तुम्हें आज्ञा लेने की कोई जरूरत नहीं होगी। तुम बड़ी आजादी के साथ दुश्मनों का मुकाबला करो।

यहाँ अक्सर गरीबों और अमीरों की बातें कही जाती हैं। यह कहना भी ठीक नहीं है कि हिन्दुस्तान के सारे कैपिटलिस्ट खराब हैं। एक जमाना था जब कि हम लोग चार्लेटियर थे और नमक बना रहे थे, सत्याग्रह कर रहे थे, उस समय हम अपने मासूम बच्चों को छोड़ कर अंग्रेजों के शिकंजे में अपने आप को पीस डालते थे। अभी मेरे एक भाई बोल रहे थे तो ऐसा मालूम पड़ता था कि बड़े लोग बहुत बड़े गुनाहगार हैं। इसी तरह से मैं अंग्रेजों की निगाह में गुनाहगार था। लेकिन उस वक्त भी हिन्दुस्तान के बहुत से लोग ऐसे थे जो डिफेंस सेविंग्स सर्टिफिकेट्स बेचते थे और हमारे काम को कमजोर करते थे, और इस तरह से कमजोर करते थे जिस को मैं कह नहीं सकता। इस वक्त यहाँ के कैपिटलिस्टों पर ऐसी छीटाकणी हो रही है मानो वह बिल्कुल नजिस और नापाक हो गये हैं। लेकिन एक समय था जब गांधी जी को ब्लैक बैंक आफर करने का दारोमदार उन में से एक ही

आदमी पर था। उन्होंने कहा था कि महात्म जी, अगर मुल्क की आजादी के लिये आप धन चाहते हैं तो यह ब्लैक बैंक है। आप अपने चार्लेटियरों को संगठित करें और जिस तरह से हो अंग्रेजों से लड़ाई लड़ें, हमारा खजाना आप के लिये तैयार है। एक समय में अगर भामाशाह न होता तो जब महाराणा प्रताप के हल्दी घाटी में लड़ाई लड़ने के बाद रसद भी खत्म हो गई थी और उन के बहादुर सेनानी खामोश पड़े थे, तब पता नहीं उनका क्या होता। इसी तरह से मैं मानता हूँ कि हमारे यहाँ समाजवाद का रहा है, लेकिन इस तरह से कैपिटलिस्टों और बड़े व्यापारियों की खिल्ली उड़ाना बहुत गलत चीज है। अगर किसी मामूली आदमी को दो लाख रुपये दे दिये जायें तो मैं समझता हूँ कि रुपये के नशे में वह किसी इन्सान को इन्सान नहीं समझेगा। रुपये की गर्मी एक ऐसी गर्मी है जिस की वजह से एक इन्सान दूसरे को इन्सान नहीं समझता। इस लिये कैपिटलिस्टों को इस तरह से हर समय बदनाम करना ठीक नहीं है।

मैं एक बात की तरफ आप का ध्यान और दिलाना चाहता हूँ। हिन्दुस्तान भर में बहुत सी योजनायें सरकार ने कार्यान्वित की हैं और उन से काफी फायदा हुआ है। मेरी दिली इच्छा है कि सारे हिन्दुस्तान में मेट्रिक तक की एजुकेशन फ्री कर दी जाये ताकि गरीब, मजदूर, काश्तकार और दूसरे लोगों के बच्चे भी पढ़ सकें। अगर कोई बड़ा आदमी अपने लड़कों को बड़ी बड़ी जगहों में भेजता है तो मैं उस से कोई इर्या नहीं करता। लेकिन यह भी बहुत जरूरी है कि आप सारे देश भर में चालीस वर्ष से कम उम्र के जितने भी लोग हैं सब के लिये कम्प्लेसरी और फ्री एजुकेशन कर दें। इस से देश की बड़ी तरक्की होगी और सारा मुल्क खिलवाइएँड हो सकेगा।

[श्री चन्द्रमणि लाल चौधरी]

मैं आज उन सिपाहियों के प्रति जो लहाख में, असम के बार्डर पर और कच्छ के अन्दर हंसते हंसते अपने प्राणों को बलिदान कर चुके हैं, जिन्होंने अपने सीने पर दुश्मनों की गोलियों के वार सहे हैं, और उन के बच्चों के प्रति अपनी श्रद्धांजलि पेश करता हूँ, और उम्मीद करता हूँ कि हिन्दुस्तान का हर आदमी उन के प्रति वफादारी का बरताव करेगा और उन के मासूम बच्चों को अपने बेटों की तरह प्यार करेगा, क्योंकि उन्होंने कोई व्यक्तिगत स्वार्थ के लिये अपनी जिन्दगी नहीं खत्म की है बल्कि मुल्क के लिये उन्होंने अपनी शहादत दी है। मुल्क के सिपाही मुल्क को खिदमत करते हैं इसलिये मुल्क को जो उन की इज्जत करनी चाहिये, मुल्क की आर्मी की और आर्मी के हर सोल्जर की इज्जत हमें करनी चाहिये।

मैं ने बराबर देखा कि डिफेन्स के मामले में और होम के मामले में सरकार की बड़ी छीछालेदार की जाती है। डिफेन्स मिनिस्टर से पूछा जाता है कि आप ने कितने राउंड गोलियाँ चलवाई, आप ने कितने टैंक इस्तेमाल किये। यह बड़ी गलत बात है। डिफेन्स के मामले सीक्रेट हुआ करते हैं। होम के मामले भी सीक्रेट होते हैं। जो मुल्क के वफादार हमारे बार्डर को बचाने के लिये गये हुए हैं उनसे हम को कभी नहीं पूछना चाहिये कि वह कच्छ के बार्डर पर या पाकिस्तान से लगने हुए किसी दूसरे बार्डर पर क्या कर रहे हैं। हम तो आज यहां बैठ हुए हैं। लेकिन हमारे चह्वाण साहब सारे हिन्दुस्तान के वफादार हैं और बड़ी बहादुरी के साथ दुश्मनों का मुकाबला कर रहे हैं। चह्वाण साहब चाऊ एन लाई को खा गये तो यह पाकिस्तान क्या चीज है। इस को वह बहुत आराम से खत्म कर देंगे।

अगत में मैं आपका बड़ा शुक्रगुजार हूँ कि आप ने मुझ बोलने का मौका दिया।

**Shri N. Dandekar:** Mr. Deputy-Speaker, Sir, within the narrow ambit set by the Finance Bill my own reactions are very considerably mixed. There are matters in respect of which, I think, the Finance Minister is to be congratulated and there are others in respect of which there is a good deal of criticism that is possible. Let me deal first with one or two of those things in respect of which I personally feel, I think, that he deserves our very best congratulations.

For instance, it was, I think, a very brave decision of his to which he referred both in the Budget speech as well as there are provisions in the Finance Bill concerning the amnesty, almost, in respect of voluntary disclosures of concealed income. Everybody has different opinions on this subject, mainly geared to the moral aspect of it and I am perfectly certain that there must have been grave doubts and difficulties which the Finance Minister himself had to resolve before he took this particular decision. It is a decision which I support with a good deal of knowledge about the kind of action that is necessary if this sort of thing is to be put down, but I do like to say that I think this is a good idea which is being killed by a tremendous amount of obscurity in regard to various points of doubts and difficulties which people disposed to making voluntary disclosures have in their mind. Since the introduction of the Finance Bill I have had occasion to go to Madras, Calcutta, Hyderabad, Bombay and various other places and many people have come to me with very many difficulties mostly as to procedure, as regards doubts and various other kinds of difficulties. I would earnestly suggest to the Finance Minister that, if as I am sure he wants to make this measure a great success, he should invite one or two of the professional institutions, for example, the Institute of Chartered Accountants to appoint a commit-

tee to go into the question of what are the difficulties so that they can sit with him and his advisers and see how many of those difficulties can be resolved. They are mostly procedural and, I believe, if an effort is made on those lines, this scheme will be far more successful than it presently seems to be likely to be.

Secondly, on the matter of personal taxation again there is something in broad principle for congratulations and yet, again this is a matter in which in terms of detail, most unfortunately, there is so much niggardliness, in regard to various reliefs, rebates and so on. They are hedged in with so many quite unnecessary restrictions which I shall go into when I go into the various amendments which I have proposed, which I think go to detract greatly from an otherwise admirable scheme.

One particular aspect of personal taxation which I intensely dislike however is the Annuity Deposit Scheme. This Scheme which is supposed to be voluntary is, in fact, utterly compulsory because non-payment of Annuity Deposit attracts not only and quite properly, the Additional tax payable if the deposit is not made, but a very considerable penalty which, I think, is altogether unjustified. It ought to be voluntary in terms of the tax benefit that the assessee gets who makes a deposit and it ought to be left there. But if it is to be in the form in which it is, I do urge again what I said in my earlier speech on this Budget that it should not be compulsory, or virtually compulsory, for people over 45 years of age. For instance, with reference to the Compulsory Deposit Scheme of the Finance Act, 1963, my wife has been trying to get a refund of the compulsory deposit which she mistakenly made during the last assessment year and she is going from pillar to post—I am deliberately not exercising my influence on her behalf—to get back the compulsory deposit of something like Rs. 250 and odd which she made in the post office, and I am really waiting to see when finally

she is ever going to get it back. I shudder to think what would happen, in fact, to the Annuity Deposits because these Annuity Deposits, if they go on to be made by persons over 45 years of age, most of the claimants in regard to them would be widows and orphans and I frankly think it is going to be a hardship of a kind which would be cruel to impose upon them. I would, therefore, repeat that in respect of persons over 45 years of age, at least the Annuity Deposit Scheme ought to be voluntary in every sense of the term.

The third aspect of the Finance Bill, again, for which, in so far as the main ideas are concerned, the Finance Minister has to be warmly congratulated in regard to their principles, is the whole scheme of tax credit certificates. There are tax credit certificates to promote investments on new issues, to encourage shifting of industrial undertakings from urban areas, to increase production activity generally in all industries covered by the First Schedule to the Industries (Development and Regulation) Act, to promote exports, to promote increased production in excisable articles. When one studies this thing, one comes to the conclusion that it is a very mixed bag of tricks and in many of these matters I have wondered whether it was necessary to wrap them up in so many limitations of so many abstruse character and, in particular, whether it is necessary that the main outlines of the scheme should be left to be framed by rules. In this connection, Mr. Masani made the point that it is a kind of delegated legislation that ought to be very carefully scrutinised because there has been a tendency of late, under the guise of delegated legislation, to delegate in fact substance of the matter. In that connection, I want to invite your attention to what has been done by the Finance Minister, I think, in gross breach of faith in regard to the issue of notifications under Section 58 and Section 62 of the Finance Act of 1964 by issuing regulatory notifications for the purpose which had nothing to do with

[Shri N. Dandeker]

the purposes for which these Sections were intended. I have in this connection taken the liberty of sending a note to the Speaker and I have informed him that I should be making this statement in the House which I will presently read:

"On the 17th February, 1965, two notifications were issued, one imposing Regulatory Duties of Customs under Section 58 of the Finance Act, 1964 and the other imposing Regulatory Duties of Excise under Section 62 of that Act, at the maximum permissible rates.

Corresponding provisions for the levy of Regulatory Customs Duty and Excise Duty are proposed to be enacted by Clause 77 and Clause 81 of the Finance Bill, 1965.

This type of provisions for the imposition of Regulatory Customs and Excise Duties were introduced for the first time in the Finance Act 1963. The reasons then given in the "notes on clauses" were as follows:—

"Clause 24: . . . the intention is to regulate the quantity of goods imported."

"Clause 28: . . . the intention is to regulate the demand for such goods in the country."

Thus, when these provisions were first introduced in the Finance Act, 1963, they were never intended to be a source of revenue but only to confer additional powers by way of fiscal devices for regulating either the quantity of goods imported or the volume of demand for excisable goods produced within the country, or both.

It is plain that apart from some conceivably regulatory function,

quantity-wise which the imposition of such duties might achieve, and which other modes of controlling the quantity of imports or the demand for internally produced excisable goods might not be able to secure, it was neither the intention of the Finance Minister nor the sanction of Parliament that the power to levy such duties, under the guise of an emergency measure, should be misused by Government as a means for securing large contributions to revenues outside the Annual Budget and the annual Finance Act.

It is equally plain, however, that the issue of the notifications (already referred to) on 17th February 1965 was a deliberate breach of faith towards Parliament, if not indeed a serious inroad into the rights, privileges and prerogatives of this House as the sole authority invested with the power to impose taxes in that the said Notifications were in fact issued mainly, if not solely, for the purposes of securing substantial revenues."

I submit it is in the light of actions of that kind that Mr. Masani expressed grave apprehensions as regards these subordinate legislation powers that are sought to be conferred by the scheme which is not within the scope of the Finance Bill at the moment in regard to these various tax certificates.

Sir, the shortage of time does not allow me to develop some of the other matters. But I would like to say a word or two on one aspect of the Finance Bill about which I am utterly unhappy. I said that most of the other things, although they were excellent in principle, have unfortunately been whittled down by the excessive zeal, so to speak, of the Revenue authorities—in other words, brilliant ideas of the Finance Minister cut short at birth by technical



obstacles of various kinds. But one thing about which the Bill in my judgment is terribly wanting is in regard to corporate taxation. So much has been said in this House about the state of the capital market, the state of the investment market, the state of the money market, and so on. One has only to look back to about three or four years ago to see how buoyant the state of capital market was and to ascertain why and what is the difference between the state of affairs then and the state of affairs now. It does not require a good deal of complicated thinking to spot at once, so to speak, niggers in the wood pile. The niggers in the wood pile are the dividend tax which is imposed even on normal dividend and not upon excess dividend. One would not question the legitimacy of a tax on excess payment of dividends at a time when there is great need to curb inflation. But to impose a tax on ordinary payment of dividends is just no justification whatsoever that one can think of. Similarly, there is a tax upon the issue of bonus shares by companies and, thirdly, there is the taxation on bonus issue shares in the hands of shareholders as capital gains before such gains have been realised. I myself have always been of the opinion that when shareholders get bonus shares from companies, they ought to be taxed when such shares are sold because they do constitute capital gains undoubtedly. But to impose the capital gains tax when the shareholders have not, in fact, realised any capital gains in the sense of money gains out of which they would pay the tax, seems to me an utterly unjustifiable proposition. If one adds to this the sur-tax proposals imposed last year in substitution of the super profits tax, you get an undue burden imposed either on the companies or on the shareholders which take away those things that used to exist in the capital market four years ago and which used to attract a very considerable flow of savings and investments towards new investments, old investments, on all kinds of shares and scrips of various companies. The state

of the capital market is such that it is no longer possible to revive it by merely carrots of a long-term nature, however, good they might be, such as these various tax credit certificate schemes. I think they are good schemes, but I do not think that carrots of this kind can revive a patient that is so badly down. What are actually required are stimulants of a direct kind, namely the removal of those inhibitory factors which have been responsible for the state of the capital market today.

Finally, I would say one word about the memorandum that was tabled yesterday by the hon. Finance Minister on the PL-480 problem. I was responsible for having raised this debate about the PL-480 transactions during the budget discussion, and I beg to leave that at some convenient time before this session is over, I may be permitted to table a counter-memorandum on this. I would not like to take the time of the House in making an oral statement on this. I would like to study this very carefully and then submit a memorandum to be tabled in the House.

**Shri Radhelal Vyas:** I support the Finance Bill that has been moved for consideration by the Finance Minister. We are in the last year of the Third Five Year Plan. These annual budgets are the instruments to take us in the direction of the economic development and progress of the country.

If we look at the question from this point of view, then I would like to submit that some of the States in our country are lagging far behind in some important fields. For example, in my State of Madhya Pradesh, the rate of literacy per thousand is the least in the country, except for Rajasthan where it is 152 and Jammu and Kashmir where it is 110. The rate of literacy in Madhya Pradesh is 171 whereas in the other States the figures

[Shri Radhelal Vyas]

are much higher; the figures for the other States are as follows:

Name of State	Rate of literacy per thousand
Kerala	468
Madras	314
Gujarat	305
Maharashtra	298
West Bengal	293
Assam	274
Mysore	254
Punjab	242
Orissa	217
Andhra Pradesh	212
Bihar	184
UP	176

This important and elementary factor must be taken into consideration while framing the Fourth Plan. We are committed to remove illiteracy from our country. If some of the States lag far behind, that cannot be appreciated. So, something must be done in this regard.

15.33 hrs.

[SHRI SONAVANE in the Chair]

It might be stated that this is a State subject and probably the State Government have failed to tackle this question. I would submit that in the field of primary education expansion, the State of Madhya Pradesh will be one of those backward States which will have about 67.50 per cent of non-attending children in the age group 6 to 11 years in the Third Plan. Only 50 per cent of the required number of primary school teachers could be appointed there. Thirdly, 80 per cent of the elementary schools in the rural areas are under very sub-standard accommodation conditions.

This low rate of literary and the absence of a wider coverage in the field of primary education affects the level of expansion and the respon-

siveness in the State and causes hesitation on the part of the people of that State to co-operate in the developmental schemes.

I would like to point out that the State of Madhya Pradesh had done its best. The income by way of revenue in that State was only Rs. 50 crores when the State was first formed. So, that State has done its best to increase the revenue income, and today the income from revenue is Rs. 102 crores. In spite of that, it has not been able to find enough resources to remove illiteracy. So, the Central Government must help the State Government to come up in this matter on a par with the other States.

I would also like to draw the attention of the hon. Minister to the fact that this vast State which is in the middle of the country is lagging far behind in the matter of communications also. Communication facilities are the lowest in our States, and there are only 18 miles of road per 100 square miles. If I would point out the figures in the other States, they would be very revealing, and they are as follows:

Name of State	No. of miles per 100 sq. miles
West Bengal	119
Kerala	82
Bihar	75
Madras	59
UP	54
Mysore	52
Punjab	40
Assam	39
Andhra Pradesh	32
Maharashtra	27
Gujarat	21
Rajasthan	18

In the State of Madhya Pradesh which is a very vast tract, the density of population is very low, and there are

forests over a very large area, and a large portion of the State is inhabited by the Scheduled Tribes. So, I would submit that in the matter of communications, this State should not be allowed to lag far behind.

In the last two Plans, we could not do much. The roads that were taken up in the First Plan are still under construction. In the Second Plan, very little resources were allocated for the construction of roads. Thousands of bridges are to be built, and, there are parts of the State where during the rainy season the people cannot move, and they cannot go even to the hospitals for want of roads. During these days, the people want that there should be roads, and these ordinary amenities should be made available to them. I would, therefore, request that in the Fourth Plan, special provision should be made to make allocations to this State which is lagging far behind in this matter.

As regards agricultural production, I would invite the attention of the Finance Minister to the fact that agricultural production in our country is the lowest as compared to other countries of the world. Even in our country, it is the lowest in Madhya Pradesh. Even though this State has vast resources, the yield is the lowest per acre. In the matter of irrigation, I would like to point out that it is only 6 per cent of the cultivated area which has been brought under irrigation. For increasing the acreage under irrigation we need money.

In the matter of electricity also, the resources are great, and the potential is great in our State. Hydel as well as thermal power if produced could be the cheapest in our country. That will not only add to the development of the country but also add to the development of the State. But these things could be done only if enough resources are made available to the State. With increase in the supply of

electricity we could give an impetus to agricultural production.

I would like to draw the attention of the hon. Finance Minister to one special point in this connection, namely, that even the short-term loans provided by the Central Government are not made available to us. Last year, it was the responsibility of the Central Government because the money could not be provided for in the annual plans; last year we were told that the State Government had failed to make the demand in time, and, therefore, requirements could not be fully met. During this year I am constrained to say that the State Government had approached the Central Government well in time, but the Central Government have expressed their inability to meet the full requirements of short-term loans by the State Government. I would personally plead with the hon. Minister that in regard to making available the amount of short-term loans needed by the State, there should not be any reluctance on the part of the Central Government, and the requirements of the State should be fully met.

Out of 631 lakhs acres in Madhya Pradesh, only about 100 lakhs acres could be brought under cultivation. We need heavy tractors and also small and medium-size tractors. But we cannot purchase these things unless money is made available to us. So, I would request the hon. Minister to give special consideration to this problem.

There is backwardness in my State in another respect also. The population of Scheduled Castes and Scheduled Tribes in my State is 34 per cent. There is already a complaint that some of the castes have been omitted, and there is a demand for their inclusion in the list of scheduled tribes. If the list is revised, the figure will go up. This vast population of scheduled tribes, which is most backward as compared to scheduled tribes of other states, has to be brought up to the level of others. They have to be

[Shri Radhela Vyas]

educated and uplifted. This cannot be done without funds. So more investment of funds is necessary. This is a special problem of the State. The population of scheduled tribes in my State is the largest in the whole country. So special attention is necessary for their uplift.

In spite of sizeable effort and backwardness of the economy in Madhya Pradesh, there is only a very small increase in the quantum of central grant in aid for the period 1957-61. While the figures for other states have increased considerably, it is not so in the case of Madhya Pradesh. The figures are very interesting. With regard to Madhya Pradesh, the increase was only  $\frac{2}{3}$  times, during this period; the figures for other States are as follows: Assam about  $2\frac{1}{2}$  times, Bihar a little over  $2\frac{1}{2}$  times, Bombay  $3\frac{1}{2}$  times, Madras a little over  $4\frac{1}{2}$  times, Mysore a little over  $2\frac{1}{2}$  times. Orissa a little over  $2\frac{1}{3}$  times, UP a little over 4 times and West Bengal a little over 3 times.

I would therefore request that this state, which is a problem state, which is the largest state in the country with the largest resources and potentialities should not be allowed to lag behind. If it has to come up and make progress and develop economically, large funds have to be made available. It is the responsibilities of the Central Government. This state was formed under the SRC scheme as the biggest state and the Commission had made it the responsibility of the Central Government; they pointed out that it was a very backward state with the largest resources and with very bright prospects. They presented a rosy picture and said that if it could be properly developed, it would be very beneficial to the country. Therefore, I request special attention for the development of the State.

There are also certain other states which are backward, some in communication, some in education, some in agricultural production, some in

irrigation and some in other spheres. What should be done? It is not enough in the Fourth Plan to double its size as compared to the Third. We cannot afford to see some States going on making progress whereas others remain far behind. I would suggest that in the Fourth Plan, at least Rs. 1,000 crores should be kept apart for the development, and for the special problems of states which are lagging behind. If this is not done, while some states will go ahead, others like Madhya Pradesh will remain far behind. Therefore, I submit that while framing the Fourth Plan, special consideration should be given to the development of the very much backward states like Madhya Pradesh and other States.

Mr. Chairman: Shri Morarka.

श्री ज्वनचन्द्र सेठ (एटा) : सभापति जी, मुझे भी कुछ कहना है।

श्री बाल्मीकी : सभापति जी, मैं भी काफी देर से बेट कर रहा हूँ।

Mr. Chairman: I have called Shri Morarka.

Shri Morarka (Jhunjhunu): The hon. Member, Shri Dandekar, said the present Finance Bill has many features for which the hon. Finance Minister deserves congratulations. I respectfully agree with him.

Shri D. C. Sharma: That is why you got the chance.

Shri Morarka: Please keep quiet.

Mr. Chairman: I will see to it. He may go on.

Shri D. C. Sharma: I am not going to keep quiet under his orders. He got a chance because Shri Satya Narayan Sinha went up to you. We should also get our chance.

Shri R. S. Pandey (Guna): You have given the chance to Shri

Morarka, not anybody else. Why should Shri Sharma grudge?

**Shri D. C. Sharma:** I am keeping quiet.

**Shri Morarka:** In fact, the criticism one can make against the Finance Minister is that he has not gone far enough in some respects and therefore he has not helped either to revive the capital market or to provide the necessary incentives which were needed most urgently at the present moment. If therefore, I offer my criticism in the limited time at my disposal, it is only with a view to draw the attention of the Finance Minister to some of the lacunae which need to be urgently corrected.

First, I wish to deal with the corporate sector, particularly what are known as Section 23A companies. The Finance Minister's proposal is to make the structure of income tax, the scheme of income tax, more simple. So far as the personal tax structure is concerned, no doubt, he has moved in that direction and he has made a good beginning. At the same time, I am sorry to say, that so far as the company scheme of taxation is concerned, he has made the tax structure more cumbersome and more clumsy.

Formerly, there used to be two types of companies—public and private. Now he has divided private companies, that is, 23A companies into further categories, namely, those which are industrial, those which are producing goods of key industries, then those which are trading and those which are non-trading, apart from those which are investment companies etc. The tax rate for all these companies is different, ranging from 45 per cent in the case of key industries and going up to 60 per cent in the case of trading companies.

Not only this, but even so far as the penal rate of taxation is concerned, he has made a distinction now between a trading company and a non-

trading company. For trading companies, the penal rate is 37½ per cent, for non-trading companies, industrial or manufacturing companies, it is 25 per cent.

The point is that today these companies are taxed at rates higher than individuals, these companies are taxed at rates higher than those for registered firms, they are taxed at a rate higher than that for public companies, they are taxed at a rate higher than that of industrial companies. Why this apathy, why this lack of sympathy for this particular class of companies, I cannot understand.

The Finance Minister has prescribed a ceiling on corporation tax at 70 per cent. Even this ceiling is not applicable to these private 23A companies. In fact, private companies or 23A companies are the only companies which should have got some benefit under this ceiling; otherwise, the prescription of a ceiling is, to say the least, meaningless.

As I was saying, even in the case of companies where he has given concession, that is, for companies engaged in the production of key articles or companies engaged in the manufacture of ordinary articles or companies which are not manufacturing companies, there are different rates of tax prescribed. The definition for categorising these companies into manufacturing companies or companies engaged in the manufacture of key articles etc. is that the income from such industry or the manufacture of such product should be more than 51 per cent of the total income of the company. That, according to me, is—with great respect—a very unsatisfactory and irrational definition. I will give two or three examples to make this point good. First of all I take the companies which are only simple manufacturing companies, not the key industries. If a company earns a profit of Rs. 3 lakhs from ordinary business and a profit of four lakhs from manufacturing business, then this company gets a benefit of fifty per cent tax. That means the company

[Shri Morarka]

will have to pay tax at the rate of fifty per cent on four lakhs. But, if by any chance, the income of this company is three lakhs from manufacturing business and 3.5 lakhs from other business, then this very company will have to pay sixty per cent of its entire income, merely because the profits from the manufacturing activities of this company are not 51 per cent of the total business.

Take another example of those companies which are engaged in the manufacture of key articles. There, if a company earns a profit of Rs. 11 lakhs from the manufacturing business on key articles and Rs. 10.5 lakhs from other business, this company will have to pay tax at 45 per cent on the Rs. 10 lakhs which the company gets from key industry's business. But, if by any chance, the same company has a profit of Rs. 10 lakhs from these key industries and Rs. 10.5 lakhs from trading sources, it would nullify the entire benefit of this concession and it will have to pay a tax of 54 per cent as against 45 per cent, that is, 9 per cent more. The point here is this. The definition is so defective, the definition of giving this concession, or facility or incentive is so defective that unless the company people deliberately manoeuvre their books, they would easily lose the entire benefit which the Finance Minister seeks to give. When I say benefit, it is not a benefit in the real sense of the term but it is a hardship which the Finance Act imposed last year and which is sought to be removed partially this year.

Similarly, there are other defects about the structure of taxation. Without going into too many examples, I would like to quote what Mr. Palkhiwala says about 23A companies. He has given an example of one company which because of the defective definition had to suffer. A case started in 1944-45 and even today it has not been settled whether it is a private company or public company. Permit me to read a few lines from page

20 of this book: (The Highest Taxed Nation—N. A. Palkhiwala).

"The legal quibbles which arise out of the definition of 'company' in which the public are substantially interested, some ties entail a litigation co-extensive with the best part of a businessman's life. For instance, in the case of *Raghuvanshi Mills Ltd.*, the only question involved was whether the company was one in which the public were substantially interested and the dispute related to the assessment year 1943-44. The case had to go to the Income-tax Tribunal three times, to the Bombay High Court three times and to the Supreme Court once, and is still undecided. In 1965 the final conclusion is not yet reached as to whether for the year 1943-44 the company should be treated as one in which the public were substantially interested!"

In this context, I would like to quote what Prof. Kaldor whose tax structure and tax system we readily adopted in this country, has had to say about the company taxation in this country. On page 85 of his report he says:

"The company taxation provisions of India (perhaps even more than that of other countries) are apt to strike a detached observer as a perfect maze of unnecessary complications, the accretion of years of futile endeavour to reconcile fundamentally contradictory objectives."

I beg to submit further that every year, the Finance Bill increases this maze, increases these complications and tries to reconcile fundamentally contradictory objectives.

Leaving that aside, I would like to quote one or two judicial opinions as to what our Judges have to say about this type of law and I would quote what Mr. Justice D. N. Sinha had said recently. He said that our laws are

so made that they are beyond the grasp of the average person. He laid down a very fine rule: a law to be a good law, must be simple to understand and easy to administer. In his long experience both these things were lacking in the Indian law. Justice Sinha further said: "it has always been a matter of wonder to me that whether it be in the region of commercial Law or taxation, it is thought that the best way of legislating is to make the law so complex that it becomes more and more incomprehensible to the ordinary men whose needs it is intended to serve." You would be interested to know what an American authority in the 18th century says about tax laws. I am quoting Alexander Hamilton:

"It will be of little avail to the people that the laws are made by men of their own choice, if the laws be so voluminous that they cannot be read, or so incoherent, that they cannot be understood, if they be repealed or revised before they are promulgated or undergo such incessant changes, that no man knows what the law is today or can guess what it will be tomorrow."

The mere fact that the Finance Minister has to move 87 amendments soon after the introduction of the Bill indicates how these laws are made in this country. I would leave this point here with the request that the Finance Minister may kindly give his careful consideration to these points, on the need for simplifying the company structure of taxation.

Another point that I wanted to make was about the tax credit certificates. I respectfully agree with the views expressed that so far as tax certificates are concerned, in any way, these are taxation; whether you give a concession after fixing a high ceiling of taxation or whether you actually give a low rate of taxation, makes no difference. As you may remember our whole system of company taxation was fixed at eighty per

cent. Out of that eighty per cent, they have been given this tax relief. Therefore, effective rate of taxation comes to 45 or 50 or 60 per cent. But the main or basic rate of tax is 80 per cent. Therefore, to say that these tax certificates are intended to give relief and therefore, they are not the tax laws, is begging the question. After all, when you give relief from tax, it is tax in any case.

**Mr. Chairman:** The hon. Member's time is up.

**Shri Morarka:** I wanted to say something about the voluntary disclosures because I have given an amendment.

**Mr. Chairman:** You could say it in two minutes and finish the speech.

**Shri Morarka:** The voluntary disclosure scheme which has been put forward by the Finance Minister and which Mr. Dandekar referred to is certainly a bold Scheme devised, to meet an exigency, a sort of a malady which, whether we admit it or not, exists in society. Once you accept this fact, we have to find a remedy for this malady. Then you must make the remedy a practical one and you must give the people a chance to return to the path of civic responsibility as the Finance Minister has called it. If you make this scheme so theoretical and so impractical, though in name it is a scheme designed to give the people a chance to come back to the path of civil responsibility but if nobody can take advantage of it, I think then it would be self-defeating. What is the effect of this scheme during the last eight weeks of its existence? Still very few people have made declarations, hardly Rs. 16-17 crores have come. My proposal is that instead of sixty per cent levy which the Government has proposed, you may charge even seventy per cent, ten per cent more because it is not a question of sixty per cent or seventy per cent but it is a question of the facility-time which you give to

[Shri Morarka]

the assesses for payment. You would remember that in the case of the Income Tax Investigation Commission also, the settlements were made at as high a rate as 75 per cent and yet the people could pay them. Why? Because, for the payment of the amounts convenient instalments were given to the assesses. I am not asking for any concession so far as the tax is concerned. The Finance Minister's scheme is 60 per cent, I am suggesting that you charge 70 per cent but take 20 per cent immediately from them and for the remaining 50 per cent give them convenient instalments for which I have tabled an amendment. I hope if it has the support of the House and if the Finance Minister could kindly consider that amendment of mine, it may go a long way to make the scheme a real success.

16 hrs.

**Dr. M. S. Aney (Nagpur):** What is the consequence if there is a default in the payment of one instalment?

**Shri Morarka:** There is no question of defaulting because you have to give time only after taking security. There is a provision in my amendment.

**डा० राम मनोहर लोहिया (फर्रुखा-वाद)** सभापति महोदय, एशिया का जिन्दा सबसे बड़ा आदमी और महात्मा गांधी का सबसे बड़ा चेला आज काबूल में है। उसकी तबीयत बहुत खराब है, वह 77 बरस का हो चुका है। वैसे मैं पूर्व जर्मनी जा रहा हूँ कुछ और कारणों से, क्योंकि जर्मनी और हिन्दुस्तान में मुझे एक साम्य मालूम होता है, और वह है किसी चीज को आखिर तक लेजाने का। लेकिन एक बड़ा सबब यह भी है कि 15-20 बरस के बाद उस आदमी को काबूल में शायद देख पाऊंगा।

एक मामूली आदमी की तरह से तो मैं उनको जरूर न्योता दूंगा कि अब वह हिन्दु-

स्तान में आकर रहें और एक मामूली आदमी के अतिथि होकर रहें, लेकिन अच्छा हो अगर हिन्दुस्तान की सरकार की तरफ से प्रधान मंत्री यहां की लोक-सभा में उनको न्योता दें कि उनको एक सम्माननीय अतिथि की तरह हिन्दुस्तान में रखा जाएगा। वह है सरहदी गांधी, बादशाह खां।

**Shri Basumatari:** How is it relevant here?

**डा० राम मनोहर लोहिया :** आखिर सम्माननीय अतिथि पर पैसा खर्च करना पड़ता है और आप कहते हैं कि वह इसमें नहीं आता।

**Mr. Chairman:** Please do not mind the interruption.

**डा० राम मनोहर लोहिया :** अब मैं कुछ हिस्सा अंग्रेजों की लोक-सभा का पढ़ देना चाहता हूँ। वह एक ऐसा जमाना था कि जब लड़ाई में करीब करीब ऐसी नीबत आ चुकी थी कि शायद जर्मनी का हिटलर अंग्रेजों को हरा डाले। 7 मई, 1940 का यह बयान मैं आप को पढ़ कर सुना देना चाहता हूँ जो अंग्रेजों लोक-सभा में किया गया था। लोग मरग हंसी उड़ाएंगे कि मैं अंग्रेजी बोल रहा हूँ, लेकिन यह मैं खुद नहीं बोल रहा। इसको श्री ग्रीनवुड साहब ने कहा था, जो उस वक्त अंग्रेजी लोक-सभा के दस पन्द्रह गिने हुए आदमियों में से थे। उन्होंने कहा:

"If hon. Members feel that the prosecution of the war is not effective and do not say so, they are playing into the hands of the enemy far more effectively than by creating disturbance in this House."

**विधि तथा सामाजिक सुरक्षा मंत्री (श्री अ० कु० सेन) :** आप अंग्रेजी बहुत अच्छी बोलते हैं।



डा० राम मनोहर लोहिया : मैं इस बात को मान लेता हूँ लेकिन मेरी तारीफ मत करो। मुझे शर्म आती है कि आप भी और मैं भी उस जमाने में पैदा हुए जब हमको अंग्रेजी थोड़ी बहुत पढ़नी पड़ी और हमको आ गयी।

**Shri A. K. Sen:** I was only expressing my simple admiration.

डा० राम मनोहर लोहिया : कुछ हद तक यह सही है सन साहब।

**Shri A. K. Sen:** I only want to say that he has done it so well, better than many of us.

**Mr. Chairman:** Dr. Lohia, you have only 15 minutes out of which you have already taken four minutes.

डा० राम मनोहर लोहिया : सभापति महोदय, ऐसा न करिए। आज मैं बहुत मेहनत करके आया हूँ।

तो इसके साफ मानी होते हैं कि लड़ाई के बीच-बीच, जब हार हो रही थी—हिन्दुस्तान में कहीं कोई लड़ाई नहीं हो रही है खाली इधर उधर नाक झोक ही रही है—इंग्लैंड की लोक सभा में यह कहा गया कि चुप रहने से हल्ला मचाना ज्यादा अच्छा है।

अब इसी के साथ साथ मैं आपको एक और आदमी की राय, उसी दिन की, सुनाता हूँ, जिसको यहां के बहुत लोग जानते होंगे, वह यहां आकर भी भाषण कर चुका है। वह हैं श्री बेविन। बेविन साहब ने कहा था :

“Great resentment has been felt in the House yesterday and today concerning what hon. members in all parts of the House consider the absence of impartiality from the Chair”.

ये चीजें कही हैं कि अध्यक्ष पक्षपात करता है, लेकिन उसके ऊपर अध्यक्ष का पारा गरम नहीं हो जाता, वह उम बात को बैठ कर सुनते हैं। तो इन दोनों चीजों को आप याद रखें।

इन दोनों बातों की पृष्ठभूमि में मुझे सबसे पहले तो यह कहना है कि आज हिन्दुस्तान की हालत देखिए, जिसमें किसी की भी इच्छा पूरा काम करने की नहीं है, न सरकार की, न लोक-सभा की, न मंत्रियों की, न मजदूर की, न अध्यापक की। किसी की काम करने की इच्छा नहीं होती। तो पहला सवाल तो यह उठता है कि आप इस देश की खाक उन्नति करेंगे, खाक देश को बढ़ायेंगे, इसकी क्षीलत को बढ़ायेंगे जब किसी की काम करने की इच्छा नहीं होती। और काम करने की इच्छा क्यों नहीं होती? क्योंकि चापलूसी से और चुगली से तरक्की होती है, मेहनत करने से नहीं। दूसरे भी कारण हैं, लेकिन मुख्य कारण यह है। लेकिन सब से बड़ा कारण मैं आपको बताऊँ कि ये काबीना के सदस्य लोग हैं। ये काम नहीं करते, चुगलियां करने की सोचते हैं कि शायद इस तरह गृह मंत्री से प्रधान मंत्री बन जाएं या कानून मंत्री से विदेश मंत्री कम से कम बन जाएं, चापलूसी से और चुगली से। और मैं अपनी भी जमाअत के लोगों के बारे में कहता हूँ। मजदूर लोग गाली दे कर या लड़ कर तरक्की करना चाहते हैं, काम करके नहीं। तो इस बात पर सोच विचार करना है कि किस तरह से इस तरह के देश को आगे बढ़ाया जाए।

और तब सबसे पहले जो मौजूदा सवाल पाकिस्तान का और चीन का है वह आता है। उस सम्बन्ध में मुझे विदेश मंत्री साहब से और सबसे कहना है कि अब तक हमारी नीति उधर अनुभव पर खड़ी की गई। अब होनी चाहिए सीधे और सच्चे अनुभव पर। जो हमारा अनुभव चीन अथवा पाकिस्तान का

[डा० राम मनोहर लोहिया]

खुद होता है, उसके ऊपर न कि जो अनुभव नासर साहब का, मुकार्णो साहब का या ब्रजनेव साहब का या विल्सन साहब का हो। वह है उधार अनुभव। 18 वर्ष से हिन्दुस्तान ने उधार अनुभव के ऊपर विदेश और रणनीति बनाना सीखा है। वह मामला अब खत्म होना चाहिए।

और जब ऐसी बात मैं आप से कहता हूँ तो सब से पहले पाकिस्तान के सम्बन्ध में एक बात कह दूँ। हो सकता है कि कुछ लोगों को गलतफहमी हुई हो, कि मैं युद्ध चाहता हूँ, मैं युद्ध नहीं चाहता, लेकिन अगर आ जाए . . . . .

**एक माननीय सदस्य: युद्ध के द्वाँर शांति नहीं हो सकती।**

**डा० राम मनोहर लोहिया:** मैं चाहता हूँ कि शांति हो, एका हो, महासंघ हो यहाँ तक मैंने कहा है। हो सकता है कि पाकिस्तान वाले मेरी इस बात को पकड़ लें। उन्होंने मेरी और बातें छापी हैं मैंने सुना। मिश्र साहब कह रहे थे। मैंने उस दिन अपने भाषण में यह भी कहा था कि अयूब साहब ने जो संयुक्त सुरक्षा का प्रस्ताव हिन्दुस्तान को दिया था उसे ठुकरा कर हिन्दुस्तान की सरकार ने बहुत बुरा काम किया, और वह ठुकराया इसलिये कि ये उधार अनुभव पर अपनी नीति चलाया करते हैं, सीधे अनुभव पर चलावें।

चीन ने हमको खत्म करने की कोशिश की जैसे कि जर्मनी के हिटलर ने चेकोस्लोवेकिया आदि देशों को खत्म करने की कोशिश की थी। अगर चेकोस्लोवेकिया, पोल आदि लोग उधार अनुभव पर चलते तो क्या नतीजा होता? और इसलिये मैं आप को सब से पहले भूटान के बारे में कह देना चाहता हूँ जो इस लोक सभा से भी सम्बन्ध रखता है। बहुत कुछ वहाँ करना है। मैं नहीं मानता कि वह पूरा स्वतंत्र देश है क्योंकि वहाँ पर कुछ

न कुछ संरक्षण और अधिकार हमारे हिन्दुस्तान का रहता है।

मैंने यहाँ एक अल्पसूचना प्रश्न दिया था मार्च के महीने में और उस को स्वीकार नहीं किया गया लेकिन मामला इतना खराब था, मैं नाम नहीं बतलाऊंगा, यहाँ के विदेश मंत्रालय में काम करने वाला एक आदमी था जिसके कि रिश्तेदारों ने एक कम्पनी खोल रखी है जोकि सड़क बनाने वाली बड़ी बड़ी मशीनें मंगाया करती है। उस को वहाँ की सरकार ने एक मोटर गाड़ी इनाम के तौर पर भेजी। मेरे पास उस मोटर गाड़ी का नम्बर तक है। वह मैं बतलाता भी हूँ। एक अल्प सूचना प्रश्न दिया था, इतनी मेहनत करते हैं लेकिन नतीजा कुछ नहीं निकलता। हाँ तो मैं बतला रहा था कि वह कार हिन्दुस्तान एमवैसैडर मार्क 2 मोडल 1964 कार इंजन नम्बर प्रो० ई० बी० 483 और नाम मैं छोड़े देता हूँ लेकिन जिस रेल में आई है उसके वैगन का नम्बर ई० बी० के० 6285 है। अब ऐसी हालत हो तो कहां काम हो? क्या कर रखा है अपने देश का? कहां मुकाबला करोगे?

उसके साथ साथ मैं अब थोड़ा सा चह्वाण साहब को भी कहना चाहता हूँ क्योंकि वह जरा ज्यादा तैयारी वगैरह की बात करते हैं। चह्वाण साहब हमारे रक्षा मंत्री हैं। 22 मार्च को उन्होंने सवाल नम्बर 516 जो मैंने पूछा था का जवाब देते हुए कहा। मेरा सवाल था कि क्या कांगो में हिन्दुस्तानी सिपाहियों को शुरू में ज्यादा तनख्वाहें दी गईं और तीन महीने बाद उनकी तनख्वाहें घटा दी गईं? शुरू में उनकी तनख्वाहें, काले लोग हैं न हम, हमारी वही तनख्वाहें रखी गईं जोकि गोरे की थी। उनका जवाब था नहीं। दोनों बातों में उनका जवाब था नहीं। एक रक्षा मंत्री से नहीं का जवाब आया। इस लोक-सभा में जवाब देते हैं। नहीं में जवाब देते हैं। मैंने इतनी मेहनत की। मैं अपने ही जनरल, आज मैं अपने उस

जनरल की यहां तारीफ़ करना चाहता हूँ, मेजर जनरल लिखे, जोकि संयुक्त राष्ट्र में वहां के सचिव के पलटनी सलाहकार हैं, उन से कई बार खत लिख कर यह पता पाया है कि कांगो में शुरू में हमारे सिपाहियों को दूसरे सिपाहियों की तरह, दूसरे मतलब वह स्वीडन, नार्वे वगैरह के सफ़द लोगों की तरह हर दिन 20 डालर मिला करते थे, अब घटते घटते 2 डालर महीना हो गया है ।

**एक माननीय सदस्य :** रोज़ ?

**डा० राम मनोहर लोहिया :** महीना जनाव । वह दूसरी बात है कि उन को कुछ तनख्वाह हिन्दुस्तान के हिसाब से भी मिलती है वह एक अलग चीज़ है । 125 रुपये जिसके कि माने होते हैं, 25 डालर लेकिन 2 डालर महीना.....

**सभापति महोदय :** माननीय सदस्य का समय समाप्त हो रहा है ।

**डा० राम मनोहर लोहिया :** अब मैं बहुत जल्दी जल्दी कहूंगा । यह लोक-सभा का काम है क्योंकि लोक-सभा में लगातार असत्य बोल कर मूज़ जैसे आदमी को कितना परेशान किया जाता है ? इन मंत्रियों में से कोई मंत्री भी कोशिश नहीं करता है कि सच बोल कर हिन्दुस्तान को कुछ बताये तो सही । यह कांगो में बात हो रही थी 20 डालर रोज़ यानी 600 डालर महीने की । और भी उन्होंने लिखा कि यूरोपीयन सिपाहियों को संयुक्त राष्ट्र संघ माहवार 600 डालर और भारतीय सिपाहियों के लिए माहवार केवल 2 डालर दे रहा है । यह हमारे सिपाहियों का अपमान है । इतना जबरदस्त अपमान है कि इसके बारे में हम को संयुक्त राष्ट्र से कुछ न कुछ कहना चाहिए कि चाहे हम यहां गरीब हों, हमारी तनख्वाहें कम हों । पलटन के बारे में जरा सोचिये तो । जमाना बीत गया । इसलिए मैं जो यहां कह रहा हूँ वह नानावती सिलविया का जितना मामला प्रेम का था उससे ज्यादा हीरे मोती का था ।

सेना की जो कुछ उस के अन्दर खराबियाँ हैं उनको छिपा कर आप कभी अच्छा न कर सकेंगे । अगर किसी संस्था में छोटे अफसर बड़े अफसरों को खुश करते हैं और तरह तरह के तरीकों से अपनी बीबियों को भी मार्फत तरबकी पाते हैं तब वह सेना अच्छी नहीं रह सकती । इस बात का सामना चह्लाण साहब को करना चाहिए ।

**Shri K. C. Sharma (Sardhana):** Mr. Chairman. It is a very objectionable remark.

**डा० राम मनोहर लोहिया :** बैठ जाइये । जब वह सेना की बात करते हैं तो गैतान सिंह, होशियार सिंह और उसामान जैसे बहादुर आदमियों को याद करो । मैं उन लोगों का इस वक्त नाम नहीं लेना चाहता जो सेना को बिगाड़े हुए हैं और नीति के बारे में जब चह्लाण साहब कहते हैं कि हम नीति तय करते हैं तो वह तो सिपाही लोग खाली कहां जायेंगे और कहीं नहीं जायेंगे इसको तय करते हैं । बिल्कुल सही बात कहते हैं । नीति हम को तय करनी है लेकिन वह नीति तय कहां करते हैं ? वह खाली यहां कह दिया करते हैं कि नीति तय करने वाली तो लोक-सभा है...

**सभापति महोदय :** माननीय सदस्य समाप्त करे ।

**डा० राम मनोहर लोहिया :** मैं जल्दी खत्म कर रहा हूँ । इस के बाद मैं आप से थोड़ा चागला साहब के बारे में बहूंगा क्योंकि बिज्ञान और सत्य के मामले में कैसे सोचना चाहिए वह सब से बड़े जिम्मेदार हैं । वह हजरत कैसे सोचते हैं ? कल सोचे थे थोड़ा सा । अच्छा सोचा । मेरे दिमाग पर भी असर पड़ा लेकिन उस में उनके लिए भी और आप सब साहबान के लिए अगर मैं अर्ज कर सकूँ तो सम्प्रदायवाद के बारे में वह भी अच्छा सोचें और आप भी अच्छा सोचें लेकिन अगर दो चीजें सोच लें जिनकी कि तरफ मैंने आप का ध्यान खींचा था, एक जिम्मेदारी और दूसरी नौकरशाही, इन दोनों चीजों ने निर्फ

[डा० राम मनोहर लोहिया]

अलीगढ़ विश्वविद्यालय ही नहीं बल्कि हिन्दुस्तान को बरबाद किया है। सम्प्रदायवाद, रिश्तेदारी और नौकरशाही.....

सभापति महोदय : माननीय सदस्य का समय समाप्त हो चुका है।

डा० राम मनोहर लोहिया : आप मुझे माफ़ करेंगे क्योंकि यहां पर बिल्कुल मुझे सामना करना पड़ रहा है असत्य का और कुछ मंत्रियों के बारे में तो मुझे यह बात उन्होंने यहां पर इस लोक-सभा में 23 अप्रैल को कहा था कि श्री ज्योतिष राय को कलकत्ते में एमोरिटस के साइंटिस्ट का हमने न्योता दिया था लेकिन वह अपनी खुद की प्रयोगशाला में काम नहीं कर सकते थे ऐसा एक नियम था हमारे यहां। 23 तारीख का लोक-सभा में दिया हुआ और श्री किशन पटनायक को 28 अप्रैल को जो वह खत चिट्ठी लिखते हैं वह अंग्रेजी में है और मैं उसे पढ़े देता हूँ :—

“There is no rule in the CSIR according to which no scientist can be allowed to do research work in the laboratory in which he was working after he became the Emeritus professor.”

Mr. Chairman: Please conclude now.

डा० राम मनोहर लोहिया : सभापति महोदय, मैं इस वक्त आप का काम कर रहा हूँ अपना काम कम कर रहा हूँ। मैं आप का काम कर रहा हूँ और इस वक्त आप ज्यादा से ज्यादा यह कह सकते हैं...

सभापति महोदय : प्वाइंट्स आपको अभी भी बहुत खतरा है लेकिन आप बीस मिनट में चुके हैं इसलिए बस अब आप समाप्त कीजिये।

डा० राम मनोहर लोहिया : मैं आप से कहता हूँ कि दूसरे लोग होते हैं अभी मैं अंग्रेजी बोलता हाता तो....

सभापति महोदय : एक मिनट में खत्म कीजिये।

डा० राम मनोहर लोहिया : एक मिनट में तो मैं खत्म नहीं कर सकता हूँ लेकिन जल्दी जल्दी मैं कह कर दस मिनट में खत्म किये देता हूँ।

Mr. Chairman: He will have to cooperate with me by finishing his speech in one minute. Otherwise, he will kindly resume his seat.

कई माननीय सदस्य : थोड़ा टाइम डा० साहब को और दे दिया जाये।

डा० राम मनोहर लोहिया : ज़रा कुछ तो सोचिये यह सब लोग कह रहे हैं।

सभापति महोदय : समय नहीं है।

डा० राम मनोहर लोहिया : टाइम बढ़ा दीजिये। यहां धाखिर को कोई बहस नहीं होने पाई अध्यक्ष पर। अध्यक्ष के बारे में भी मुझ को कुछ कहना है। कोई चीज हुआ करती है शोभा, अशोभा की। यहां पर अध्यक्ष महोदय को.....

Mr. Chairman: You are encroaching upon the time of other hon. Members.

डा० राम मनोहर लोहिया : यहां पर अध्यक्ष को इस का ध्यान रखना है कि क्या चीज मैं संसदीय कह रहा हूँ और क्या असंसदीय कह रहा हूँ? शोभा वगैरह का जब अध्यक्ष ध्यान देने लग जाते हैं तो वह लोक-सभा को बिगाड़ दिया करते हैं। इसके अलावा जब कभी मेरे जैसा आदमी बोले, अगर मैं अनगल बातें करूँ तो आप रोकें। काम रोकने प्रस्ताव अंग्रेजी की सभा में रोज़ आया करते हैं, आध घंटे के आया करते हैं....

Mr. Chairman: Please try to conclude.

16.19 hrs.

[MR. DEPUTY-SPEAKER in the Chair]

डा० राम मनोहर लोहिया : मैं अपनी बात पूरी करूंगा । . . . . .

उपाध्यक्ष महोदय : आपका टाइम थ्रू मिनट था लेकिन आप बीस मिनट ले चुके हैं ।

डा० राम मनोहर लोहिया : आप को मैंने बताया कि बहुत दिनों से . . . . .

उपाध्यक्ष महोदय : आप खत्म कीजिये ।

डा० राम मनोहर लोहिया : मैं खत्म कर रहा हूँ ।

श्री बागड़ी (हिसार) : पांच मिनट और दे दिये जाय ।

उपाध्यक्ष महोदय : नहीं । दो तीन मिनट में आप खत्म कर दें ।

डा० राम मनोहर लोहिया : अच्छा फिर ठीक है, पांच मिनट कह रहे हैं तो पांच मिनट ही सही ।

जो वित्त मंत्री जी हैं उनके लिये मुझे कहना है कि इन्होंने मुझे जबाब दिया है कि कपड़े का दाम जो चुगी है उसके हटाने के बाद से कहीं पर बढ़ाया नहीं गया यह जवाब बिल्कुल असत्य है । मैंने इसी लोक सभा में ये दो नमूने उस दिन आप को दिखाए थे । फरवरी में इनका दाम था 1 रुपया 17 पैसे मीटर और मार्च में इन का दाम 1 रुपया 20 पैसे हो गया । इतना असत्य जवाब क्यों दिया जाता है ?

वित्त मंत्री साहब को इतनी जुरत हो गई कि अपने भाषण में उन्होंने मुझ को कहा कि तुम झूठ बोलते हो ।

श्री कृ० चं० शर्मा : नहीं ।

डा० राम मनोहर लोहिया : नहीं, कहा था उन्होंने और मैं यहां पर कहना चाहता हूँ कि उन्होंने मुझे छेड़ा है । मैंने उन पर यह आरोप लगाया है कि अपनी वित्त मंत्री की हैसियत का उन्होंने दुरुपयोग किया है । उन के कुटुम्ब की हैसियत इस वक्त तीन चार करोड़ नहीं, उससे भी ज्यादा हो कर रही है । यदि आज हिन्दुस्तान में काम-काज नहीं चल रहा है, तो इसका एक बड़ा कारण यह है कि ये जितने बड़े लोग हैं, ये अपनी परवाह करते हैं, देश की परवाह नहीं किया करते हैं । हम ने कई सरकारी जगहों से पूछा कि क्या क्या चीजें बचते हैं, कितनी बचते हैं, कितना मुनाफा करते हैं, लेकिन कोई जवाब नहीं मिला । खैर, मैं इस को छोड़ देता हूँ । यह है वित्त मंत्री ? यह है देश का काम चलाने वाले ।

अब मैं प्रधान मंत्री साहब को लेता हूँ । प्रधान मंत्री साहब कहते हैं कि तुम तो पांच आदमी हो । उन को यह कहना नहीं चाहिए था । खैर, बैसे हम आठ आदमी हैं । लेनिन के भी आठ आदमी थे और सिर्फ चार वर्षों में व बढ़ कर रूस के राजा के बन गए थे । शाही जी महाराज हमारे दिमागों में ऐसी बातों को मत डालें कि जिससे हम भी कुछ और रास्ते पर चले जायें । वह इस तरह की चुनौतियां न दिया करें और इस तरह की बातें मत किया करें ।

मैंने क्या गर्मी दिखाई थी ? ठीक तरह से मैं बोला था । एक हर्फ भी मैंने उनके बारे में नहीं कहा था । बल्कि खुद शाही जी महाराज ने, अपनी चिट्ठी में मेरी बात को माना है, जो उन्होंने 21 अप्रैल को मुझे लिखी थी । ये मेरे शब्द नहीं हैं—ये प्रधान मंत्री के शब्द हैं : "मैं आप से सहमत हूँ कि 'विवादग्रस्त' शब्द के प्रयोग करने में हमें सावधान होना चाहिए । यह ठीक है कि हम ने भूत-काल में कुछ सरकारी कारखानों में 'विवादग्रस्त' शब्द का प्रयोग किया है ।" मैं चाहता था कि यह बात वह सारे हिन्दुस्तान को बताते ।

[डा० राम मनोहर लोहिया]

इस लोक सभा को यह बतलाया गया कि लांगजू का कुल दो मील का इलाका है, लेकिन लांगजू का सैकड़ों मीलों का इलाका हिन्दुस्तान के हाथ से चीन के पास चला गया ।

जब मेरे जैसा आदमी यहां कहता है कि पंद्रह बरस की यह लोक सभा की परम्परा है, तो अध्यक्ष महोदय—जब मैं अध्यक्ष कहता हूँ, तो मेरा मतलब उस कुर्सी से है—आप ने उस दिन कहा था कि तीस वर्ष की परम्परा है । आप को कभी ऐसा नहीं कहना चाहिए था । मैं थोड़ी देर के लिए यह समझ सकता हूँ कि उन्हें नहीं मालूम । लेकिन मैं उस दिन इंतजार कर रहा था कि इस लोक-सभा का कोई आदमी चिल्ला कर कहता है कि यह तीस वर्ष की नहीं, पंद्रह वर्ष की परम्परा है—यह नई लोक-सभा है, आजादी की लोक-सभा है ।

मैंने शास्त्री जी को उस दिन कहा था कि देखो, शास्त्री जी, आप मेरे घर पर आए थे । मुझ को यहां की सेंट्रल लैजिस्लेटिव एसेम्बली के लिए नामांकन करने के लिए उन्होंने प्रार्थना की थी । वह बड़े अच्छे आदमी हैं, उदार आदमी हैं । लेकिन तब मैंने कहा था कि देखो, वहां पर अंग्रेजों के राजा की भक्ति की शपथ लेनी पड़ती है, जिसको आप ले सकते हो, मैं नहीं ले सकता हूँ, क्योंकि मेरी कुछ दूसरी पृष्ठ भूमि रही है । इसलिए शास्त्री जी को सोच समझ कर के बोलना चाहिए ।

मान लो, मुझ में थोड़ी बहुत गर्मी आजाती है, लेकिन उन की तो मीठी आवाज है, वह मीठी आवाज से बोलें । उनके हाथ में दंड है । मैंने कभी अंग्रेजों के राजा की भक्ति की शपथ नहीं ली थी, उन्होंने ली थी, इसको सोचते हुए वह समझ कर बोलें । वह कहते हैं कि खाली जोर से चिल्लाने वालों की देश भक्ति नहीं हुआ करती है । तो क्या खाली मीं मीं करने वालों की देशभक्ति

होती है ? देशभक्ति सब की होती है । वह यहां नहीं बठे हुए हैं, लेकिन मिन्हा साहब जरा उनको समझा दें कि वह ऐसी बातें न करें, जिससे आठ आदमी कहीं यह कोशिश करने लग जायें कि जरा जल्दी ही आठ से तीन सी हो जायें ।

वित्त मंत्रालय में उपमंत्री (श्री रामेश्वर साहू) : ऐसा कभी नहीं होगा ।

Shri Mohsin (Dharwar South): Mr. Deputy-Speaker, Sir, I rise to support the Finance Bill which has been brought forward by the Finance Minister to give effect to the Budget proposals. The Finance Minister wants to raise a revenue income of Rs. 2,353 crores and the estimated expenditure is to the tune of Rs. 2,116 crores.

Sir, the whole country is grateful to him for his Budget proposals because he is not proposing any new taxation. This time he has brought in many reliefs to the common man in respect of consumer goods. But still some of the consumer goods are sold at a higher rate, specially the things like kerosene, sugar and matches which are required by the common man. They have not been relieved of the excise duty. As regards kerosene we are paying 45 per cent excise duty on kerosene. Kerosene is a thing which is used in each and every home and it is used by specially the lower strata of society. It is not a proper thing to levy an excise duty on a thing like kerosene. When it was represented to the Finance Minister, he said that we were importing a large quantity of kerosene from foreign countries and that we were getting about Rs. 30 crores worth of customs duty on kerosene and we cannot afford to lose that much revenue. But where is that customs duty being levied upon? It is passed on to the consumer. They are actually recovering that customs duty from the poor person who lives in a hut. So, that amount of Rs. 30 crores

which we are taking from the traders or big merchants is passed on to the poor consumer.

Then, about sugar also, when the country was short of sugar—I do not know—we were exporting sugar to the foreign countries. But at what cost? It was said that it is a commodity which is earning foreign exchange worth Rs. 10 crores and for that we had to give Rs. 10 crores of subsidy to the sugar manufacturers just to induce them to export it to foreign countries. So, Rs. 10 crores are to be spent by the Government to earn Rs. 10 crores of foreign exchange. I do not see whether there is any reason or logic behind this move.

The third thing is matches and that is also, like kerosene, required by each and every man, and more so in the rural areas. We are paying 62 per cent of excise duty on matches also. This indirect taxation is also contributing to the inflation. Even on sugar, we are paying 50 per cent of excise duty on each pound of sugar. So, this is the extent of duty that the common man is required to pay and yet we are to call this Budget a socialistic Budget. I do not know why the common man is asked to pay so much excise duty on these consumer goods. I do not know how this could be called a socialistic Budget.

Sir, today, in the villages, we see the prices of almost all the consumer goods rising, and specially of foodgrains. Even after the bumper crops in this year, we see that foodgrains are not available at the reduced rates. Even today, in my part of the Karnatak area, jowar is sold at Rs. 75 per quintal, even the coarse variety of rice is not available for Rs. 115 per quintal and wheat is also sold at Rs. 75 per quintal. I read the other day in newspapers that in Punjab the prices have fallen even lower than the prices fixed by the Government. This is all due to the zonal restrictions. It was stressed by each and everybody in this House that zonal

restrictions should be removed. But, I say, not only there are zonal restrictions, even there are district-wise restrictions in my State. This has created bottle-necks in the free movement of the commodities. In some places, there is scarcity and in certain places the prices have fallen to a great extent to the disadvantage of the farmers. If this happens soon after the harvest season, I do not know what will happen after another three or four months. The people are really frightened at the prices of the foodgrains that are prevailing today.

I now pass on to the subject of the Kutch border. It has been stated by many that India's forces will have to prepare much to safeguard the country's borders. The Muslims of India are completely behind the Government in this policy of driving out the enemy, whether it be on the Kutch border or on the Assam border or in Kashmir. However, I see that in certain quarters doubts are being raised as regards the Indian Muslims, and I see so many resolutions are being passed by Muslims at several places to the effect that they are firmly behind the Government's move. I do not know why one suspects the Muslims or why this move should come from the Muslim community as a whole. If Pakistan attacks somewhere, it is as good as any country attacking India. We are all Indians, and India is our own country. Since all Indians are at one in this, it is the duty of every person, whether he be a Hindu or a Muslim or a Sikh or Christian, to stand solidly behind the Government and fight against the enemy. So, I do not know why there should be such a move on the part of the Muslim community to meet separately and pass resolutions. That may perhaps be due to a certain suspicion created in certain quarters. When China attacked India I do not think that anybody suspected the Buddhists in India, even though China was a Buddhist country. So, when Pakistan attacks India, I do not see any reason why the Muslim commu-

[Shri Mohsin]

nity should be suspected. If any Christian country attacks us, we shall not suspect the Christians here. Similarly, if a Hindu country attacks us, as for instance, Nepal—of course, God forbid, and I do not think that Nepal will ever do it . . .

**Shri Sham Lal Saraf** (Jammu and Kashmir): Who is suspecting the Muslims?

**Shri Mohsin:** Certain quarters are doing that.

**Shri Sham Lal Saraf:** No.

**Shri Mohsin:** It is such a happy thing if nobody doubts the Muslims of India. If nobody suspects then it is all so good.

Even if somebody does something objectionable and somebody is found spying for any other country, that should be taken only as an individual offence and that cannot be taken as an offence by the whole community. In the Jabalpur incident, it was only one Muslim who had committed an offence but the whole community was blamed for that; some thousands of persons had been punished for it. If this is the trend then I do not know where we shall go. If an offence is committed by any individual, it should be treated only as an offence by that individual and not by a whole community of people I would appeal to the people and to this House to consider this aspect. If an offence is committed by somebody, be he a Muslim or a Christian or a Hindu, by accident, it should be confined to him. If we look to the previous incidents, we find that those who spied for Pakistan were only Hindus, and we heard the name of Bhattacharaya and some others; no Indian Muslim has been involved in that at least to my knowledge. If at all anybody introduced in spying, therefore, it may be only a Hindu and not the whole community, and, therefore, the whole community should not be blamed for that.

Even regarding the Kashmir question, the Indian Muslims are solidly

behind Government. The Muslims of India will always support every move taken by Government. Nobody need suspect any Muslim in the country. That is what I would like to submit.

**Mr. Deputy-Speaker:** Shri D. C. Sharma.

**श्री बिशन चन्द्र सेठ :** उपाध्यक्ष महोदय, मेरा एक प्वाइंट आफ़ ऑर्डर है। अब से कुछ दिन पहले मैंने प्रधान मंत्री श्री लाल बहादुर शास्त्री को एक चिट्ठी लिखी थी और उनसे मैंने कहा था कि मैं हिन्दू महासभा का इस सदन में एक मात्र सदस्य हूँ और हिन्दू महासभा का प्वाइंट आफ़ व्यू इस सदन के समक्ष रखने का मुझे मौका मिलना चाहिये। उन्होंने उसका मुझे जवाब लिख कर भेजा था कि आपको समय मिलेगा और मैंने उस जवाब को श्री सत्यनारायण सिंह के पास भेज दिया है। मैं पूरे इस पीरियड में केवल दस मिनट इस हाउस में बोला हूँ।

**उपाध्यक्ष महोदय :** आप बैठिये, देखूंगा। अभी समय बाकी है।

**श्री बिशनचन्द्र सेठ :** आप मुझे समय देंगे न? नहीं तो ग्रैंडर प्रोटैस्ट में यहाँ से चला जाऊँ।

**Shri D. C. Sharma:** I think the Finance Minister has received his due share of bouquets and brickbats. As is usual with any country, this Budget has been looked at from a multiplicity of angles. But there are three things I want to say about the Budget.

The first is that by conducting certain raids and searches on the premises and properties of those persons who have been holding black money and who have been cheating the Government of India of their due share of income tax, the Finance Minister has created a climate which is not only financially justifiable, which is not only socially respectable



but which, I think, is also morally defensible. I hope he won't be deterred from taking further action after the due date is over for the declaration of unaccounted income. I hope he will proceed along that line so that he is able to put the fear of God into the hearts of those people who believe that their only God is money and that free India is meant only for increasing their riches and for adding to their funds and capital. I wish the Finance Minister will have enough of strength and courage, which he has shown already, to pursue this line of action which, I assure him, is approved by people all over this country.

The second point is this. There are some persons who have said that this Budget is industry-oriented. Of course, there are some Congressmen on my side who speak for big business, who think that the corporate taxes are too high and should be diminished. There are some persons who say that this Budget should be agriculture-oriented. There are others who say that we should have tried to give more money to education. Of course, all kinds of views have been put forward.

But the Budget of a country has to be looked at from a long perspective and also from a short-term angle. Now, somehow in this country today, or short-term prospective coincides with our long-term perspective, and I feel that the Finance Minister should have taken those steps which are concurrent in this matter.

What is our immediate need today? What is going to be our need for tomorrow? What is going to be our need day after? What is going to be the need of this country for perhaps many many years to come? I think the paramount need of this country is defence. If anybody thinks that economic prosperity is round the corner, I think he is not looking at economic facts from the correct angle.

People talk of America and say it is a land of prosperity. People talk of dollar diplomacy; they talk of billions of dollars. But there are books written by Americans and other people which say that America is a sick giant, meaning thereby that even in America 20 per cent of the people live below the subsistence margin; there are some persons who put it at 33 per cent, others put it at 40 per cent. I do not want to go into the figures but in America where prosperity is to be found everywhere, the economic development has not been a balanced economic development and has not brought welfare and happiness and joy to every citizen of America. I take the case of America because that happens to be the richest country in the world today. But the fact of the matter is that we take many years to give our people a minimum salary of Rs. 100 per month. It has been said that we will take five Plans to do so and at the end we will have the minimum salary of Rs. 100 per month. But people say that the value of the rupee is 17 paise and by that time I think it may go down to 12 paise. So, what is this Rs. 100 going to give them? I wish that at this time the economic development of the country may be taken note of. We may provide for it to some extent but the defence needs of the country must take precedence over all other kinds of things and I wish the Finance Minister had come forward to this House to present a budget which was defence oriented. We are face to face with two big countries. I do not think that Pakistan is a big country but when a small country joins hands with a big country, it also becomes a big country. China is a big country. China and Pakistan are our sworn enemies and inveterate foes and longstanding rivals and competitors. Whatever the United States and United Kingdom may say to bring about a cease fire; they may say this and that, nothing is going to happen. China has eyes on our land. Pakistan has eyes on our land. China and Pakistan have now joined hands and the trouble has

[Shri D. C. Sharma]

arisen everywhere. In our country we call big things by small names; we give them euphemistical names. While fanatical wars are going on, while signs of a major war are visible in the horizon, we talk of border conflicts, frontier skirmishes and localised wars. No war is ever localised and these border skirmishes are not there to make us strong but they are there to grab our territory. What has been happening in Kutch? Of course my friends have been speaking about Kutch and I do not want to go into that question. They have come to know our weak points. We do not know their weak points. The whole country feels demoralised. The country felt very unhappy when we were confronted with China in 1962. Their unilateral declaration of withdrawal was a big slap in our face. It did not conduce to the national glory of my country. It showed that our enemies could enter our house whenever they wanted and could leave whenever they wanted. It meant that our house was not a house, was not a citadel; it was not a fort; it was a serai which a man could enter whenever he wanted and could leave whenever he wanted. Their unilateral withdrawal, I submit respectfully, was very derogatory to our national honour and on top of it all, the Pakistani forces are to be found all round our borders. They say, we have to defend 2,500 miles of our borders with Pakistan. What does it matter? Therefore, the the paramount need of this country is the defence of our country. What will our five years plans do if we go under? What will the national income amount to, if we are in a position not to give an eye for an eye, tooth for a tooth and a blow for a blow to our enemy? I would say that our Finance Minister should bring forward another Finance Bill after three months and that Finance Bill should be defence-oriented.

Is there any country in Asia which is not defence-oriented? Take Japan. It takes the help of America. China

has its own might; it has built up its own might. South Vietnam and North Vietnam are small countries, but they are also aligned in one form or another with some bloc. Pakistan is having the best of both the worlds; It is having a foot in SEATO and another foot in CENTO. It is getting its military hardware from America and it is getting them to the tune of—it is worth—one billion dollars from America.

Take UAR. It has built up its military potential and its supersonic fleet with the help of German experts. First, it was the West German experts and how they will take the help of East German experts. They have been able to build up their supersonic aircraft; they are embarking on the venture of having atomic bombs. If UAR can do all that, I think our country which does not get help from anybody and which has to pay for every little thing that it gets, has to be self-sufficient. As the Prime Minister said the other day, if we have to choose between poverty and freedom, we will choose freedom. So, I say that in all these schemes, which the Finance Minister has brought forward, he has given some relief to the persons of the low income group; he has done well by the people of the middle income group. He has tried to get some money from the persons of the upper income brackets, and about this some of my Congress friends are squealing like rabbits in summar. The Finance Minister has roped in everyone in one way or another. But I would say to him that the paramount necessity of this country is defence. I would ask him to bring forward another budget in the next session in which some of these plans may be put in suspension, may be held in animated suspension, if I may say so. If we have some wherewithal to build our supersonia aircraft, I do not mind.

I was reading the other day an article by a military expert. They say that

China is only 18 months ahead of us. He said that 18 months is 18 months; it is not 18 weeks or 18 days or 18 hours or 18 minutes. If a country has stolen a march over us by 18 months, it has stolen a march over us for all time to come. We have decided that we will develop nuclear energy only for peaceful purposes. We have been talking too much about this. Let us now talk of defence, a dynamic defence, and an aggressive defence. Let us talk of defence which can take us further.

So far as diplomatic offensive is concerned, I do not think we have given a very good account of ourselves. Do you mean to say that UK will be more kind to us than to Pakistan? Pakistan is their own child and so, they will be more favourable to their own child than to a child that came into being without their help. USA also will not be helpful to us. Which are the other countries? Our diplomatic offensive should be carried on not with the help of UK and USA, whose record in this matter is not praiseworthy, but with the help of the Afro-Asian countries and the non-aligned countries. I must say that we have been found wanting in that diplomatic offensive.

I would request the Finance Minister, whose mind is so capacious, whose outlook is so comprehensive, whose way of dealing with things is very efficient that in another three months, he should bring forward a Bill which should show that our country is prepared fully armed to the teeth, so that we can fight Pakistan and China equally well. I would request him to put an end to the demoralisation that is going on in the country. He is the man to do it, because he gives money for everything. When money is given, everything has to follow. I would request him to bring forward a budget very soon which should be defence-oriented.

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श्री विशालचन्द्र सेठ : उपाध्यक्ष महोदय, पहले मैं यह जानना चाहता हूँ कि मुझे कितना समय दिया जाएगा ?

उपाध्यक्ष महोदय : दस मिनट ले लीजिए ।

श्री विशालचन्द्र सेठ : तब तो मुझ शायद पढ़ देना पड़ेगा ।

आदरणीय उपाध्यक्ष महोदय, सर्वप्रथम मैं जनरल बजट पर यह निवेदन करना चाहता हूँ कि इस देश में कितने तरह के सरकारी टैक्स आज हमारे ऊपर हैं । सब तो मैं नहीं जानता लेकिन उनमें से कुछ थोड़े से आपके सामने विशेष रूप से यहाँ रखता हूँ । वे इस प्रकार हैं :

आयकर, विशेष कर, सम्पदा कर, उपहार कर, विशेष खर्चा कर, मृत्यु कर, एग्रीकल्चर टैक्स, कारपोरेशन टैक्स, सेंट्रल एक्साइज टैक्स, सेल्स टैक्स आदि ।

इन सब को जोड़ा जाए तो एक बड़ी राशि बनती है और इन टैक्सों का परिणाम यह होता है कि हमारे यहाँ जो चीज एक रुपए की बनती है वह बाजार में आकर सवा दो रुपए की बिकती है, जो भी बुद्धिमान माननीय सदस्य यहाँ बैठे हैं वे सब इस बात को जानते हैं । जितना टैक्स भारत में है उतना दुनिया में अन्यत्र कहीं भी नहीं है ।

इसके साथ मैं यह भी बताना चाहता हूँ कि हमारी सरकार सन् 1947 में बनी । उस समय जितना सारे देश का बजट होता था उससे ज्यादा आज सप्लीमेंटरी ग्रांट्स सदन में पेश की जाती हैं । यह बड़े दुर्भाग्य की बात है । अगर आप इस प्रकार देश में टैक्स बढ़ाएंगे और इस प्रकार से आए हुए धन का खर्चा किया जाएगा तो यहाँ की जनता उसे पूरा कैसे कर सकेगी ।

[श्री विश्वनन्द सेठ]

कुछ लोगों का विचार यह है कि टैक्स घनवानों पर पड़ता है। यह बिल्कुल गलत है। सारा टैक्स कन्ज्यूमर पर, सामान्य जनता पर पड़ता है। इसमें कोई दो मत नहीं हैं। सारा टैक्स जो फाइनेन्स मिनिस्टर साहब बढ़ाते हैं वह सामान्य जनता पर पड़ता है।

मैं यह बताना चाहता हूँ कि फाइनेन्स मंत्री महोदय जब नवीन बजट लाए उसके कुछ दिन पहले मैं ने अखबारों में देखा था। सरकार द्वारा अक्सर यह कहा जाता है कि देश में इंडस्ट्री बढ़ रही है। क्या उसका यह परिणाम होना चाहिए कि शेरों के भाव बढ़ें और लोगों में पूंजी लगाने में उदासीनता हो।

एक माननीय सदस्य ने कहा कि पश्चिमी जर्मनी, अमरीका और जापान इन तीन देशों ने अपने यहां टैक्स घटा दिया और उसका परिणाम यह हुआ कि उनको जो पहले टैक्स मिलता था उससे ज्यादा मिला। मेरी समझ में नहीं आता कि हमारे देश में ऐसा क्यों नहीं किया जाता।

इसी के साथ साथ टैक्सों के सम्बन्ध में मुझे यह कहना है कि टैक्सों को सीधा बनाना चाहिए। फाइनेन्स मिनिस्टर ने अपने बयान में कहा है कि हम ने टैक्सों को सिम्पलीफाई किया है। लेकिन सिम्पलीफाई करने के बाद भी हालत यह है कि देश का सामान्य नागरिक यह नहीं समझ सकता कि उराने ऊपर कितना टैक्स लगेगा। इसमें इतना चक्कर है कि अगर आदमी किसी लीगल आदमी के पास न जाए तो वह कुछ नहीं समझ सकता कि कितना टैक्स उस पर लगेगा।

इसके साथ साथ मैं फाइनेन्स मिनिस्टर साहब से यह भी कहना चाहता हूँ कि आप कोई भी कानून बनाएं लेकिन उसे बनाते समय जनता की भावनाओं का, जनता की साइकालाजी का ध्यान रखना चाहिए। कानून सीधा होना चाहिए

उलझन का कानून न हो कि सामान्य नागरिक उसे समझ ही न सके। जो बजट, फाइनेन्स मिनिस्टर साहब ने देश के सामने रखा है उसके लिए अगर कहा जाए कि यह जाड़ का पिटारा है तो बहुत मुनासिब होगा।

वित्त मंत्री जी कहते हैं कि जो छिपा घन है उसका 60 परसेंट हम को दे दीजिए और बाकी 40 परसेंट अपने पास रखिए। मैं फाइनेन्स मिनिस्टर से पूछना चाहता हूँ कि वह ईमानदारी से बताएं कि उन्होंने जो देश में छापे मारे उनसे उनको कितना रुपया मिला और खुद लोगों ने उनको कितना रुपया दिया। हां इन छापों का एक फल अवश्य हुआ कि सारे देश में जो सरकार के प्रति सद्भावना का वातावरण होना चाहिए था वह वित्त मंत्री के इस कृत्य से नष्ट हो गया।

इस सम्बन्ध में मैं एक चीज यहां बताना चाहता हूँ कि अगर सरकार किसी काम में फेल हो जाती है तो उसका यह उत्तरदायित्व है कि वह उसे दूसरे प्रकार से करने का प्रयत्न करे। इस सम्बन्ध में मैं आपको इंग्लैंड की एक मिसाल देना चाहता हूँ। उन्होंने एक समय स्टील का नेशनलाइजेशन किया, पर जब वह सफल नहीं मालूम हुआ तो उसे रिलीज कर दिया। अब फिर चार छः रोज से अखबारों में पढ़ा है कि उसे फिर नेशनलाइज करना चाहते हैं। सवाल यह है कि देश के कार्य में आप जिद क्यों करते हैं। अगर एक जगह आप कामयाब नहीं हुए, तो आपका फर्ज है कि उस तरीके को छोड़ दें। जो काम करना चाहते हैं उसे करने के लिए देश में उपयुक्त वातावरण बनाएं। यह छिपे घन को निकालने का काम आप ही इस देश में नहीं कर रहे हैं। और जगह भी इस काम को किया गया और उस घन का सदुपयोग किया गया है। मैं भी वित्त मंत्री महोदय को अपने देश के छिपे घन के सदुपयोग के बारे में कुछ सुझाव देना चाहता हूँ। इससे देश का भी लाभ होगा और छिपा घन भी निकल आवेगा।

सबसे पहले तो देश में अनाज की कमी है। जो आदमी बड़े बड़े फार्म खोले—आप सीलिंग मत लगाइए—और बड़े बड़े फार्म खोल कर देश में अन्न का उत्पादन बढ़ावे, उससे आप मत पूछिए कि तुम को यह रुपया कहां से मिला। इससे छिपा घन इस काम में लग जाएगा और देश में अन्न की जो कमी है वह पूरी हो जाएगी और अन्न की समस्या हल हो जाएगी।

दूसरे देश में दूध घी की बड़ी कमी है, बरेली मिलिटरी हैडक्वार्टर्स में केवल चाय के दूध के लिए—जवानों को दूध पिलाने की बात तो छोड़िये—लारियां उत्तर, दक्षिण, पूर्व और पश्चिम को नित्य भेजी जाती हैं तब चाय के लिए दूध मिलता है। तो देश में दूध की कमी न रह इसके लिए अगर कोई बड़े बड़े डेयरी फार्म खोलता है तो उससे मत पूछिये कि तुम को यह रुपया कहां से मिला।

इसके बाद आप देखें कि देश में शिक्षा का कितना अभाव है। जो लोग बड़े बड़े कालिज बनावें उनसे मत पूछिए कि तुम्हारे पास यह रुपया कहां से आया। उनको इस तरह के कामों में ब्लैक का रुपया लगाने दीजिए।

इसी प्रकार जो यह रुपया लगा कर देश में बड़े बड़े अस्पताल बना कर रोगों का निवारण करें उनसे मत पूछिये कि यह रुपया तुम्हारे पास कहां से आया।

अन्त में देश के नगरों में मकानों की बड़ी कमी है। अगर कोई ब्लैक का रुपया लगा कर बड़ी बड़ी कालोनी अथवा मकान बनावे तो उससे मत पूछिए कि यह रुपया तुम्हारे पास कहां से आया।

अगर आप ऐसा करेंगे तो यह ब्लैक का रुपया बाहर निकल कर देश के काम में लगेगा मैं वित्त मंत्री महोदय से पूछना चाहता हूँ कि वह इस ब्लैक के रुपए को विवाह आदि फिजूल खर्चियों में क्यों बरबाद करवाना चाहते हैं। आपने इस रुपए को निकालने के लिए देश में

तलाशियां ले कर देश का मोराल खराब कर दिया है इसकी मुझे बड़ी शिकायत है।

17 hrs.

मैं यहां पर एक बात कहना चाहता हूँ कि रेलवे और पोस्ट आफिस को छोड़ कर, जिन को अंग्रेज बना कर छोड़ गया था, जितने आपने सरकारी उद्योग लगाये हैं और जिनमें सारे देश का रुपया लगाया है उन में आप 1-7 प्रतिशत से अधिक मुनाफा नहीं निकाल सके।

यह कितने बड़े दुर्भाग्य की बात है कि आज गवर्नमेंट का पब्लिक सैक्टर में जितना पैसा इनवैस्टेड है उस पर 5 पैसा 100 रुपये पर एक वर्ष में भी व्याज नहीं मिलता। लेकिन उस के बाद भी पब्लिक सैक्टर की आप बड़ी दुहाई देते हैं उसे मैं समझ नहीं पाता हूँ। जब आप किसी भी सैक्टर में कमाते नहीं तो उसको जनता के सैक्टर में ही रहने दीजिये ताकि लोग उसमें पैदा करें। आप उम्मीद करते हैं कि बिजनैस-मैन द्वारा टैक्स आप को दिया जाय और बे प्राफिट करके अपने मकान बनायें और इंडस्ट्रीज को डेवलप करें और जब वे फाइनेंस मिनिस्टर से मिलने जायें तो मोटर पर बैठ कर जायें।

एक दो बातें मुझे और कहनी हैं। देश की शिक्षा के सम्बन्ध में मुझे यह कहना है कि शिक्षा को जब तक आप राष्ट्रीय स्तर पर नहीं करेंगे तब तक बस्तुतः देश की उन्नति नहीं कर पायेंगे और हमारे देश में कभी भी शिक्षा की समस्या सफलतापूर्वक हल नहीं हो सकेगी।

अन्त में मैं यहां पर आदरणीय श्री टी० टी० कृष्णमाचारी से कुछ बातें निजी पूछना चाहता हूँ। चूंकि उपाध्यक्ष महोदय, आप घड़ी देख रहे हैं और मैं भी देख रहा हूँ इसलिए मैं उसे पढ़े देता हूँ। श्री टी० टी० कृष्णमाचारी जो कि हमारे फाइनेंस मिनिस्टर हैं उन के सम्बन्ध में कुछ बातें निवेदन करनी हैं। सारे देश के व्यवसायी वर्ग को आप ने बर्इमान करार दिया लेकिन क्या कभी उन्होंने अपने निजी सम्बन्ध में भी विचार किया है कि वे किस संज्ञा

[श्री बिशनचन्द्र सेठ]

में हैं। उनकी ईमानदारी तथा योग्यता दोनों संदिग्ध हैं कारण देश का आर्थिक संतुलन श्री टी० टी० कृष्णमाचारी ने नष्ट कर दिया। उसी के साथ क्या यह सत्य नहीं है कि मद्रास प्रान्त के सबसे बड़े समाचारपत्रों के मालिक एवं सबसे बड़े रोड ट्रान्सपोर्ट के मालिकों ने आर्थिक सहयोग दे कर उन्हें बिना कंटैस्ट के एलैक्शन जिताया था ?

उपाध्यक्ष महोदय : दस मिनट समाप्त हो चुके हैं।

श्री बिशनचन्द्र सेठ : दस मिनट हो गये। बस दो, तीन मिनट से आगे नहीं लूंगा। कहा जाता है कि उस धन का बहुत बड़ा भाग स्वतंत्र पार्टी के कैंडीडेट को चिठाने में दिया गया। क्या यह सत्य नहीं है कि फाइनेंस मिनिस्टर की ओर से . . .

श्री चंद्रमणि लाल : इस तरह से व्यक्तिगत आक्षेप वित्त मंत्री पर लगाना सरासर अनुचित है।

Shri K. C. Sharma: It is abuse; nothing else.

Shri Kadhela Vyas: Sir, On a point of order. There is a special procedure for levelling charges against Ministers.... (Interruptions).

Mr. Deputy-Speaker: What is this? Two hon. Members standing and speaking at the same time?

Shri Radhelal Vyas: Sir, I rise on a point of order.

Mr. Deputy-Speaker: What is the point of order?

Shri Radhelal Vyas: My point of order is that when specific charges are being levelled against hon. Ministers, there is a special procedure provided for it in the Constitution and also in the Rules of Procedure. That procedure is not being followed here. He is making these

charges while he is speaking on the Finance Bill and he is not entitled to do that.

Mr. Deputy-Speaker: Yes, he is not entitled to make these charges during this discussion. I would request him to conclude his speech now.

श्री बिशनचन्द्र सेठ : क्या यह सत्य नहीं है कि फाइनेंस मिनिस्टर की ओर से बम्बई कलकत्ता स्टोक एक्सचेंज में आफिसर नियुक्त हैं वे वहां हुए सौदों की रिपोर्ट बराबर देते हैं पर जिन पर वित्त मंत्री महोदय की कृपा है उनका इस रिपोर्ट में नाम होने पर भी कभी उन सजनों से पूछा न गया कि आखिर इतने सौदे किस रजिस्टर में नोट हैं ? यह सारा व्यवसाय बयनामी होता है। जिन पर हमारे इस डिपार्टमेंट की कृपा है उन के सौदों का कोई रैफंस आज तक नहीं लिया गया।

Mr. Deputy-Speaker: He wanted ten minutes and I have given him ten minutes.

श्री बिशनचन्द्र सेठ : वह तो ठीक है लेकिन दो, तीन मिनट तो इंटरप्रास में मेरे निकल गये।

उपाध्यक्ष महोदय : बस अब आप अपना स्थान लीजिये। श्री एन० सी० चटर्जी।

Shri K. C. Sharma: I have stood up so many times, but I do not know what sin I have committed that you have not cared for me.

Mr. Deputy-Speaker: I am very sorry. What am I to do? I cannot accommodate all. There are so many others who have not spoken at all.

Shri K. C. Sharma: I protest against it.

Shri K. N. Pande (Hata): Mr. Deputy-Speaker....

**Mr. Deputy-Speaker:** Order, order.

**Shri K. N. Pande:** What is this? I want to have my say. You cannot ask me to sit down.

*(Shri K. N. Pande then left the House.)*

**Shri N. C. Chatterjee (Burdwan):** Mr. Deputy-Speaker, Sir we have listened to many interesting and entertaining speeches but I wonder if this is the time when we should indulge in a stereotyped debate and indulge in criticism of the Finance Minister and make a fruitless post-mortem examination of his lapses. Our country is in danger; our freedom is in danger; independence is in jeopardy. Pak-aggression is there. It is not merely a question of Kutch. Today the report is that the acting Chief Minister of West Bengal has announced that on 1349 miles of West Bengal East Pakistan border there is concentration of Pak troops and massing of troops is going on under Chinese directions. Chinese officers are operating in that area and you know that there is also Chinese aggression. China is occupying thousands of square miles of our territory. In view of this emergency caused by this naked and unabashed Pak aggression and declaration of the Pakistan President, Marshal Ayub Khan that there shall be a total war if there is any strong action taken by India, there should be rethinking of our financial policy and of our Plan priorities.

I think, we should now sink all unessential differences and stand by the Finance Minister provided he makes one declaration that he shall make his Plan priorities and his financial policies defence-oriented and production-oriented. I support Shri Sharma's stand that this is the time when we should only think in that line so that we can practically defend our country and weed out the aggressor. We should realise the dangers ahead.

You know, Sir, Pak aggression has been caused to some extent because of the help from the Western powers. It is a very sad tragedy. We have got clear evidence that they have been using American arms. I wrote to the Prime Minister that he should take up the matter with President Johnson and his Government and demand an explanation why this has been done. This is clear violation of the solemn pledge given by the American Government that Pakistan shall never use any American weapons against India. But that has been violated. As a matter of fact, we have allowed the great General Tibbett who has been responsible for the bombing of Hiroshima to go to the Indian advance line in Kutch and we have demonstrated that we have never used any American weapons against Pakistan. But today's report is—you must have noticed it and hon. friends must have noticed it—that the Pakistan Foreign Office has declared that they have not received any request from Washington to allow and American observer to visit the disputed Rann of Kutch area. It says:—

“Pakistan Foreign Office spokesman commented on the Indian report saying that the United States wants to check up Indian allegations about the use of American equipment in the Rann of Kutch.”

We are afraid that the Western powers do not like India's unique position in the Afro-Asian world. Therefore they want to humiliate us. I am happy that President Ayub had indulged in this insolent and belligerent attitude as that has demonstrated the unity of India. One of my hon. friends was talking about the Muslim position. We are very proud that all sections of Muslims in this country have clearly declared that they shall stand by the Government in this hour of crisis. Pakistan wanted to disrupt our secularism. Pakistan wanted to bring about communal cleavage in India. They have

[Shri N. C. Chatterjee]  
completely failed and we shall see that they miserably fail in that.

China wanted to destroy our democracy. They have completely failed. Pakistan wants to put to test our secularism and our non-communal approach. As a matter of fact, we shall demonstrate to the world that there is complete Unity as we demonstrated when China made the aggression. But we are appealing to the Finance Minister that he should take certain steps. Pakistan propaganda has been very effective throughout the world. Our propaganda machine has been very weak. Our diplomatic representatives, our ambassadors and our consuls, have not been effective. I am sorry to say that. Those who have gone abroad know that they go in an ordinary bureaucratic fashion. That should be changed. Our Prime Minister does not make any weekly broadcast. We should see that he does it. I am told that in 1956, Pakistan troops had occupied Chhad Bet in Kutch. They gave it up after a short time. At that time, the present Defence Minister, Mr. Chavan, was the Chief Minister of the bigger Bombay State. He had gone down to that area. He found out the difficulties there and some strong recommendations were made that immediately preparations should be made for having communications so that our military movement could be effective. But nothing has been done for the last nine years and, therefore, we are suffering. This sort of drift, this sort of vacillation, should be given up. Nine valuable years have been wasted and even now we are very badly handicapped in that area. This extent of drift, this neglect, this vacillation, has completely led us to this difficult position and this should be completely given up. Therefore, I am appealing that this is not the time to indulge only in criticisms and in telling the Finance Minister that he has not been able to rationalise the tax structure of the country. This is the time when we should strongly support him provided he makes it

clear that it shall be a defence-oriented Budget and a production-oriented Budget and a greater emphasis should be on defence. Then, I take it that all the sections of the country will stand by him.

After all, the poor Finance Minister is the most harassed Minister. We support the Prime Minister, we support the Defence Minister and we support our jawans and we support Maj Gen. Chaudhuri, our Chief of the Staff. But what could they do unless the sinews are there, unless the Finance Minister provides the necessary resources and places the necessary funds at the disposal of the Army, at the disposal of all the sections who want to fight? I ought to point out that in Durgapur, Rourkela and other steel plants where they have been put up, there are no anti-aircraft guns so far as I know. If I am wrongly informed, I will be very happy—and immediate attention should be given to this and proper steps should be taken so that we may not be taken unawares. Otherwise all that has been built up all these years will be put in jeopardy because our enemies are unscrupulous, our enemies are strong—we should not belittle their strength—and we should see that we are not taken unawares and all that we have built up should not be demolished by our negligence or vacillation or by want of circumspection.

**Shri T. T. Krishnamachari:** Mr. Deputy-Speaker. Sir, altogether it is a rare occasion when the Finance Minister need not feel perturbed by the discussion that has taken place in the House. Many of the hon. Members who spoke had particular points of view, the needs of their States. Generally, with a few exceptions, honourable, I suppose, the Budget has been supported by the House.

Sir, before dealing with some of the points raised, I would like to respond to the call made by my very respected friend, Prof. Sharma and also my hon. friend Shri Chatterjee. Prof. Sharma



suggested that I should bring in a new Finance Bill three months hence. One hopes that it will not be necessary. But it is also not necessary to bring in a new Finance Bill. I have had, as one hon. Member mentioned, the privilege of being associated with defence, as Minister of Economic and Defence Co-ordination, and since then and since I became Finance Minister I have kept up that liaison. Yet the complaint of some of the outsiders is that money will not be spent very much on defence to the detriment of economic development, if the Defence Minister and the Minister in charge of economic affairs differ. But here, the complaint is that these two people seem to agree.

The budget even as it is a defence-oriented budget. Apart from the specific amounts allotted for defence, there are various other amounts which we spent in fortifying our frontiers on border roads and the like. We spend a considerable amount in regard to the border police force. I think whatever defects we may suffer from are not defects of lack of spending of money for purposes of defence. The money has been spent on defence almost from the end of 1962 or the beginning of 1963 onwards, and I feel that it has been well spent. One hopes that the war clouds that envelop us today will vanish and will disappear, because basically it is true that while we spend a lot of money on defence, when we are engaged in war our economic activity will suffer considerably. But I would only say from the point of view of economic preparedness, that we have been doing our very best; it may be that we have not got something which is beyond our capacity to manufacture. But within our capacity to manufacture defence equipment, no money has been spared in this direction. But let us hope that in spite of our preparedness, in spite of the sacrifice that the economy has to make for purposes of maintaining a very big defence apparatus, we would not have to use this apparatus.

Before going further, I would like to mention two matters of personal references that have been made by two hon. Members here. I think that both of them are not here. I have no desire to speak of myself. It is not with any sense of superiority that I speak but more from a sense of regret. I think that parliamentary democracy can be worked without personal mud-slinging. If I and my hon. friend Shri M. R. Masani disagree, and we do disagree, I do not think that there is any need for me to question his *bona fides* or for him to question mine. I do not want to claim that I am paragon of virtue. But I believe....

**Shri D. C. Sharma:** He is a good man.

**Shri T. T. Krishnamachari:** But I believe that I have lived a life of which I need not be ashamed. There is nothing that I have done—the House will forgive me for saying it—in my past, ever since I became an adolescent and an adult, of which I should be ashamed; I have not taken any man's money; I have not taken anybody's wife. I have done nobody any harm, to my knowledge. Unconsciously it is possible that I might have said a sharp word, but even that I do not do these days. And may I take the privilege of speaking today to say that I am aware that a number of anonymous and pseudonymous pamphlets are circulating on something that my sons are doing. Well, I do not know very much about them, but I certainly do know that they are not rich people. That is a fact that I know.

**Shri Kishen Pattanayak (Sambalpur):** Crores are not enough for him.

**Shri T. T. Krishnamachari:** One does not know who are rich and who are not. But I do not think they have accumulated very much of money. They are neither here nor there.

श्री हुकम चन्द कडवाय : पन्द्रह सालों  
म कितने धनी बन गए आप ?

**Shri T. T. Krishnamachari:** The point about it is this. These pamphlets are going round. I do not know what object there is and who is behind it, and what the purpose is. It may be that it is political, or it may be that I am not popular in certain circles.

But, unfortunately, two hon. Members made mention of me today. I would not like to say anything harsh about anybody. But there is no point in imagining 'We are 5 or 8 or 80, while it may be bigger'. After all, one never knows about the ballot box. Nobody can be sure. If you become big, you have the power and you wield it; it is a different matter altogether; when the time comes, you do it. And if people who oppose you thereby suffer, well, they have to suffer. I suppose in a democracy they would not suffer, because the safeguards provided for the Opposition would be provided for any Opposition in the future which, I am afraid, would not come into being, at any rate, for the next seven years.

Sir, it is human nature sometimes to imagine the 'I' to be big. 'I put up this kind of thing', 'I did it' 'They did not do that'—it is human nature. That was how Hitler was made, and that is how pocket-Hitlers are made. But by merely saying it and repeating it again and again, it does not become true. Only Hitler believed in it. He said, 'Say something, say it again and say it again; then people will believe it is true'.

Nor is it right, as some hon. Member said it and has gone, that somebody helped me to win an election. Perhaps somebody did; many people did. If you get 150,000 votes at an election, 150,000 people helped you. Nobody can win an election without somebody helping him. He made a charge that somebody helped me, and

having made the charge, vanished—I think the hon. Member has vanished. I do not know why he did it. He seems to be an innocuous person, I think a very tame, innocuous person. Somebody must have put him to do it.

**An hon. Member:** He must have got a wrong impression.

**Shri T. T. Krishnamachari:** I am grateful to my hon. friends here. It heartens me that in this kind of mudslinging, we have a very large number of Members—here I am grateful to Shri Radhelal Vyas—who says that they will not put up with this kind of thing. Anyway, it does not matter, once you undertake this responsibility; and the responsibility that this Government has undertaken now, at the present moment, is something very big. It is very easy to ask us to do a particular thing. It is only the Government that can foresee the consequences of our action. No step can be taken hastily, because the consequences involve the lives of 450 million people, apart from many other hundreds of millions outside.

So it is very gratifying when Members of Parliament, be they of one's own party, get up and say, we will not put up with this kind of attack. I have nothing more to say about it.

My hon. friend, Shri Masani, spoke at length and in a very general way. He spoke strongly, as he always does. But one thing he wants. He wants me to defend myself. He says the capital market has collapsed! Of course, everything has gone to dogs!

I remember the time when I had my house; there was an aunt of my mother's. I was young then. She was always angry. She used to say 'In my time, everything was good; now everything is going to pieces; we are irreligious; we are doomed to perdition. Nothing good will happen'. I do hope that my hon. friend, Shri Masani will not fall into that particular groove.

I can tell my hon. friend that there is much that we are doing here on which there can be another view, I am always a believer in there being always another view, may be right, may be wrong. I personally do not believe in an attitude of self-righteousness. I do not say my doxy is orthodox and yours is heterodoxy. But it is not as bad as my hon. friend thinks it is. We have not gone bankrupt; we never will. If we do not get any foreign aid, we will not go bankrupt. If we cannot buy capital goods from abroad, we will not go bankrupt; nor shall we abandon our Plan.

My hon. friend, Shri Malaviya—who is not here—went the other way about. He said all foreign technical knowhow, foreign capital, is all wrong. I do believe that once we are put to the test, there is much that we can do and we will have to do it. I said that I am not going to speak about the Fourth Plan. I have been working on the Fourth Plan with my friend Mr. Asoka Mehta for a number of weeks now and I have been going into great detail. I can tell you also as a person who is not going to see the fruits of the Fourth Plan that the Plan can be done. Maybe, it will change its shape. I think we can produce power units in this country; maybe, marginally we have to get something from abroad; we will not import anything otherwise but import only that which is necessary. It would mean tightening up of our belt; it would mean suffocating; but we will still live. The economy could be given oxygen and it will live and it will afterwards get accustomed to it and we can grow. I do not think that the exchange difficulty today is something which we could not have foreseen. Maybe, there might have been a little mismanagement here and there; maybe, conditions happening elsewhere, bank rate rise somewhere else, all these affect our position or it may be because we have been planing and we have been spending a lot of money, probably not very wisely always. I can tell you one thing. We have made mistakes. But if some-

body says you have made mistakes and therefore you should be condemned, I can only retort by saying: it is easy to be wise after the event. In fact I do feel that we probably could have foreseen some of the things that happened in the Third Plan. I do feel that in the Third Plan we could have done something more than what we have done. I also feel, provided people were as reckless as I was in 1955, we could have produced instead of six million, twelve million tons of steel in this country. That recklessness was absolutely reckless at that time. I am sure Mr. Maani also felt that I was reckless at that time and many other friends did so. But I think it is worthwhile taking risks of that nature. But then for me to say that somebody did not do this or could have done that—it is being wise after the event and nothing more. I am saying this not as a person who has just wanted to show off; I do not want to show off and I have no desire to show off nor do I claim that I am a person who is very well versed in economy and that I do not make mistakes. Even so, as a person who has considerable experience of this economy I feel that there is inbuilt in this economy enough strength to withstand any crisis. Supposing, instead of 1260 million dollars we could get only 1027 million dollars, so what? Do those fanciful heavens—have they fallen? No. Of course you cut your coat according to the cloth. We asked for it because we thought that was needed. Supposing it is not available we have to make good with what we have. I do not think that by the mere fact that I have been denied external assistance of the order of 200 and odd million dollars, I have become bankrupt nor is it right to say that this diminution in the amount of money available is due to the fact that they suspect that the Indian economy is all going wrong and they could not give the money. I do not think it is right. Maybe Germany has to cut down its allotment by ten per cent; they have done it because of their budgetary position, not because of

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their displeasure in regard to any policies pursued by this country. Nor do we admit that they can do so. If they do not want to give me, good luck to them. It is not a fact that they have cut down by ten per cent, because they have some different slant on the working of the Indian economy but because their own budgetary position and needs had made it difficult for them to give the full amount of money. It may happen in the same way that the Congress in the United States might become a little more insular next year and there may be a little cut—I hope not—but there might be. So what? I would like to tell my friend Mr. Masani that politically it might be plausible to say: O! this Government is going bankrupt; this Government is going to pieces. Shri Kamalnayan Bajaj says, all the money is not going to the banks. Of course, he is a banker and he knows the bankers. I am not a banker. I have never been one and I never will be one. But that is not so. Where is the money going? How can it go? What amount of money can go? Supposing rupees are taken from here—and rupees are taken from here—probably they go to China in so way, possibly. Some Chinese might buy because they think that they can circulate the money here and run an election or two somewhere; possibly. But in the aggregate it is some thing which is not very big. These difficulties are there and I do not say that everything is chic and pretty; it is not. The difficulties are there.

There is another point that my hon. friend Shri Masani made. Of course, it is a criticism of an old friend. Maybe, he will say, "well, who are you to come between me and my friend Shri Asoka Mehta"? Perhaps it is wrong for me to come between them. (Interruption). The point about it is this. What we try to do is this, with the countries which give us aid. When the countries give us aid, they do not give us cash aid. Very few of them do. The World Bank does; the International Development Association does

to some extent. The American money is for general farm products purchased in America. German monies are for purchase in Germany, and the allotment of credit in Russia is for purchase of Russian equipment and nothing else. Therefore, we have to buy from them. If you tell them, "Look, tell me what you can spare, what is your plan, what are you going to make now in the next seven years of your plan, are you going in more for power machinery, steel machinery, for general machine-tools, engineering equipment, are you going to make machinery for chemical factories,—which perhaps the Russians do not do,—it is quite right.

I can tell my hon. friend Shri Masani that when the present President of the Soviet Union visited India—he visited India twice—two years back, I happened to know him and so I was meeting him. He did mention to me that they are going in a big way for development of their chemical industry, and not merely the industry but also the equipment necessary for the industry, and they are going to various countries for the purposes of loans, for buying equipment. That is no doubt true. The loans for which they are going are only for a particular type of industry.

I have mentioned to Shri Asoka Mehta and his advisers that it is not worth-while asking the USSR for help in regard to chemical industry except in certain directions; perhaps in one or two directions, they are good, otherwise they are not. The whole idea is, what are they going to do. What is their plan? Out of that plan, what could they give to us, so that in our plan we can say, "this is coming; this machinery, this equipment, is coming from this country; it is giving us aid." It is the integration of the plans of the two countries. Maybe politically we have some differences. Shri Masani might say that I am also a communist; perhaps if I am a communist I am not ashamed for that reason. Economically there is much that is happening in Russia

which we might usefully copy, adapt, adopt and change according to our own requirements. After all, I think one of these days, I hope to be here and hear Shri Masani say, "Oh, what an outward looking nation the USSR is!" Because, I have heard him also speaking about the forward looking policy of Mr. Gomulka of Poland.

**Shri M. R. Masani:** I have been quoting Kosygin only yesterday.

**Shri T. T. Krishnamachari:** I am glad. It only makes me feel how reasonable Shri Masani is when he is objective. Therefore, there is nothing wrong in it. These are friendly countries; we go to them for aid. We want to retain their friendship and their friendship is useful to me for more reasons than one. Our friendship with the USSR, I hope, is a mutual one; it is something which is not only doing good to us, which is doing good to the USSR, but which is doing good to the world. Two big countries understanding, in spite of the external differences that we have in our political set-up, having an understanding, having a traffic both ways, is something that is helping the world; it is not merely helping us individually. So, I do not think there is anything to be ashamed of, because our foreign economic policy is something which is based on mutual self-interest; not only our own interest; it is not based on a pure enlightened self-interest; it is a question of mutuality. When we go for the help of some people, we also help them.

I do not mind telling the House that this third expansion in the Durgapur steel plant was conceived of at a time when I was in London in July last year. In fact, the machinery manufacturers, the steel plant people, came to me and said, there are particular pockets of British industry, which would not have work; so, would we come with this proposal? I had a talk with the people in power at that time and they said, yes. And, the present Government has accepted it.

in spite of their difficulties, because apart from the fact that it is going to help us, it will also help them to keep their industry going. The whole idea of getting foreign aid is to see that while we use foreign aid to our advantage, the aid-giver is also benefited in some way. I have dealt with this particular aspect at some length, just to indicate that it is not a mere casual observation at a meeting or a reiteration at a press conference, but it is something which is basic to our foreign economic policy and our obtaining aid from the aid-giving countries.

I do not propose to answer Mr. Masani's point about the thoughtlessness of my Finance Bill: I have myself explained and he himself was kind enough to say that I have taken a lot of pains not merely sending a couple of circulars, but also putting it down—of course, the idea is that such members as are interested—only members who are going to speak are interested, unless they are people who are interested in another way—they should be made to understand what our policy is.

I was not here when my hon. friend, Mr. Morarka spoke, but I got the script. He suggested that while we have rationalised personal taxation, it is about time that we rationalise company taxation also. I quite agree. In fact, some hon. friend opposite mentioned, we do not know how to calculate the tax. I would refer him to the first schedule in regard to personal taxation: Where the total income does not exceed Rs. 5000, the income-tax is 5 per cent of the total income, i.e., Rs. 250. Out of that, a deduction of Rs. 100 is made in the case of an unmarried individual and he pays Rs. 150. In the case of a married individual, the deduction is Rs. 175, in which case he pays Rs. 75. In the case of a person with 2 children the deduction is Rs. 215, in which case he pays Rs. 35 and so on. The calculation there is not so difficult; it is very clear. The deductions are also mentioned. In spite of that if the

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hon. member still thinks it is complicated, perhaps the phraseology is complicated. The difficulty will be felt even more when we have to translate the Income-tax Act and the direct taxes Act into Hindi. For that purpose, the English language will have to be simpler, so that the translation is simple. A rather involved language will not permit of any translation. I think some effort should be made to simplify the language, but the tables are clear.

I was dealing with the suggestion made by Mr. Morarka about simplification of corporation tax. I promise him—I have been giving some thought to it—I will take up this matter. I hope next year I shall be able to give a more simplified structure of corporate taxation. I do agree there is quite a lot of it which is confusing and sometimes it happens that the effect on various types of industries and companies is not the same thing that we envisaged, though it is not as bad as what my friend, Mr. Dandekar said. I am perfectly certain that if he sits down and looks at it, while he may resent the language, which I also do, for a person so familiar with this like him, it is not so difficult. But there is room for simplification and I promise the House that I shall undertake it.

**Shri Radhelal Vyas:** I learnt that even some of the income-tax officers found it very difficult and complicated and some conference was held perhaps at Nagpur or some other place. They have forwarded their suggestions to the income-tax commissioner.

**Shri T. T. Krishnamachari:** Of course, prior to this present Bill which we are considering, which I hope the House will approve of, we had five different systems of tax assessment for the individual. Now we have made it simple to the extent that is possible and I think it is comparatively simple now. The same kind of simplicity should be achieved even

in the case of corporate taxation so that while the bigger firms who have auditors and all that can manage, the smaller ones who work perhaps with part-time people or by themselves would find it easier.

One point that Shri Dandekar made, I would like to mention—of course, he has written a letter to the Speaker and the Speaker will deal with that problem. I would like to mention this, that the power that we have taken last year and which has been repeated in this year's Bill, is not something which is unknown to parliamentary practice, because the same powers are taken by the Government of the day in U.K. Beginning with the Finance Act of 1961, it has been repeated every year and when the new Labour Government came and put up their duties by 15 per cent, they used similar powers. Maybe, this is all wrong and that might be his view, but these powers are necessary to correct economic evils as and when they occur and has to be done quickly. Naturally, Parliament has got a say about it because everything is placed before Parliament after it is done. But I do not think I should be hauled up before the Privileges Committee and told that I have committed a breach of privilege. It is not right. Any way, he has written a letter to the Speaker and the Speaker will answer it. But the point really is that this is something which is not foreign to parliamentary legislation.

Another point made by Shri Masani was whether the tax incentive schemes will remain. Well, Sir, the tax incentive schemes have to be considered by themselves separately. He might think it may be good. It may be good in some respects, it may not be quite so good in some other respects. It may be that for import you have tax incentive scheme but for export tax incentive scheme may not be necessary. The matter will have to be

examined by the proper committee which I mentioned.

Then, Sir, many hon. Members dealt with the problems of their own States. I hope they would forgive me if I do not answer each one of them. Many hon. Members spoke about Madhya Pradesh. I recognise that Madhya Pradesh is the biggest State in India. Naturally, when my hon. friend, Shri Vyas, mentioned about road mileage I felt it was very poor. It is, of course, very poor and I think the matter must be remedied. But we must also accept the fact that in such a big area all this cannot be done in one Plan. It may be carried over to the Fourth Plan, to the Fifth and perhaps even to the Sixth. That is where the question of planning comes in. I am hoping that with our expenditure in the Fourth Plan and also in the Fifth, once we make that expenditure on transport, we need not have to make any more than to use the money on depreciation fund and other resources available in transport for the augmentation of it. I believe by the time we reach the Fifth Plan we should have mastered this problem of power to some extent and also irrigation. In this way by the time you reach the Sixth Plan you shall have a lot of money for the purpose of doing other things which are very necessary.

**Shri R. S. Pandey:** Allow Rs. 200 crores more for Madhya Pradesh in the Fourth Plan.

**Shri T. T. Krishnamachari:** One point I would like hon. Members to note is that this is a problem which has existed. I have now got a little more familiarity with this problem than I had last year. I had been to several States, and I may say that I had an enormous amount of co-operation wherever I went. When the problems arise, to the extent finances are available, I make it available to them quickly. So, this is where planning comes in. I am glad that hon. Mem-

bers have raised this point. I shall certainly take it up with the Planning Commission. Of course, each State will press its claim and, as you know, the Planning Commission and the Government happen to be something like a woman with 16 children.

**An hon. Member:** No family planning?

**Shri Shinkre:** A husband with two wives.

**Shri T. T. Krishnamachari:** No, no. It is monogamy; no polygamy; there is no diversion that way.

**Shri R. S. Pandey:** Step-children.

**Shri T. T. Krishnamachari:** No step-children. All of these children have to be fed and all of them should grow. That is exactly where planning comes in.

My hon. friend, Shri Maniyangadan, spoke about Kerala. Kerala becomes an additional responsibility because, for one thing, the Governor is a very insistent person and, secondly, this Government has a direct responsibility for Kerala. So, something has got to be done until such time as the responsibility is taken over by other people.

So, I would like to say that if I do not deal with all the problems that have been raised and do not answer them, hon. Members should bear with me. I have made a note of those problems and we shall give due attention to them, particularly in the formulation of the Fourth Plan. But if there is anything which they think should be attended to immediately—whether I could give it to them or not, I will not promise—I am quite prepared to listen to them and hear them. If they write a letter to me, I shall have the matter looked into.

Then, I owe a lot of gratitude to my hon. friend, Shri Dandekar.

**Shri D. C. Sharma:** You always do.

**Shri T. T. Krishnamachari:** It is not mutual admiration, because I do not think he admires me; nor do I admire him.

**Shri N. Dandekar:** I do, immensely.

**Shri T. T. Krishnamachari:** On the question of unaccounted money he mentioned that the procedure outlined is rather difficult. I do not think so. I am afraid some of these procedures outlined have been unduly simplified and if I had been asked to do them over again, I would not.

This is a shot in the dark. This is not something which is done with precise knowledge of what the reaction to it is going to be. It is a shot in the dark and, so far, small people have come; not the big ones. Maybe, the big ones expect that I shall announce further concessions in the Finance Bill. Perhaps, they expect me to say: it would not be 60 and 40 but it would be 40 and 60. I am sorry, I am not prepared to do it. Nor am I prepared to agree to an escalation of the time factor, because this experiment must come to an end. If it is not successful, it is not successful; we shall stick to our old practice and there is no harm. It has to stop somewhere. My hon. friend may say that somebody has given me money for it.

**श्री बिशानचन्द्र सेठ :** अब तक क्या नतीजा निकला है ?

**Shri T. T. Krishnamachari:** It is quite all right.

**श्री बिशानचन्द्र सेठ :** अब तक तो आप कामयाब नहीं हुए। आप ने जितने ऐक्सपेरिमेंट किये उनमें आप कामयाब नहीं हुए तो आप दूसरा इन्तजाम कीजिए।

**श्री श्रीकां. लाल बेरवा :** वह हिन्दी समझने ही नहीं है।

**Shri T. T. Krishnamachari:** I think this should come to an end. The only concession that I have given is, I have suggested to the House to accept an amendment that during this period of six months we should accept other securities, if they do not have the securities that have been mentioned here, like bank guarantee or like securities. I would like it to come to an end. If people do not accept it, I cannot help it; the experiment has failed. If you say this is something abortive, well, I concede it and I take that charge.

**Shri Kamalnayan Bajaj:** For the disclosure you may stick to your present period. But will you extend the period for payment?

**Shri T. T. Krishnamachari:** I tell you that this must come to an end. If this is not good, we can try another scheme later on. Maybe, somebody else might try another scheme, because all Finance Ministers go, and the Finance Minister never stays very long in this country; maybe another Finance Minister will be more resourceful. But I will stick to it. Maybe, I am always afraid of the LIC, because I have been burnt by that.

Similarly, if this experiment fails, I will be afraid of a similar predicament. I am very sensitive and allergic to things in which I fail. Anyway, let us have an end of it on the 31st of May. If it goes on for another six months, let it go on; beyond that we will see. I have always said that it is not a threat. I want to destroy nobody. I am not against any class of people in this country. I can say, when I say it, I am voicing the views of my leader, the Prime Minister.

**Shri K. D. Malaviya:** A classless man.

**Shri T. T. Krishnamachari:** I am against no class whatever, against no person whatever. But still the interest of the country must be served. People must pay their taxes.



My hon. friend, Shri Kamalnayan Bajaj spoke about the Kennedy experiment. But he did not know that there is one sting in the Kennedy experiment. The sting is a very heavy attack on perquisites. I wish, I had the courage of Mr. Kennedy who just said, "No; I won't accept any entertainment expenses in regard to anything made for the local people". I might perhaps develop that courage; I may not. One never knows. There is a sting there.

**Shri Kamalnayan Bajaj:** I only argued....

**Shri T. T. Krishnamachari:** I was in the United States in 1963. I went and saw the people who are doing this job because many of them are old friends of mine. They said, "Yes; it is a shot in the dark but we accept that people do not like it because we are striking down the perquisites. People do not like the lowering of taxation by nearly 40 per cent up to 200,000 dollars because that meant that the perquisites will go". Maybe, the experiment has succeeded and we probably do something of the same nature. I am not for very heavy taxation at all so far as one type of tax is concerned, in regard to income-tax on earned income. Somebody mentioned about earned income and unearned income. Who mentioned it, I do not.....

**Shri Kamalnayan Bajaj:** Dr. Singhvi.

**Shri T. T. Krishnamachari:** He is not here; he is not interested. I would like to tell my hon. friends that there is nothing wrong in a man putting his effort; do not put a ceiling on his earning, because you are putting a ceiling on his effort. Let him earn. Let him also have a feeling that he has a little money in his hand for a few days. Afterwards, when he invests it, tax him, as unearned income. If he adds up wealth which is unproductive, you have the wealth tax. Unproductive income means that the base of wealth will erode. If he invests in urban property, by all

means take it away by an additional wealth tax. If he gives away a gift, tax him. If he dies, tax him. As somebody mentioned, we have got 85 per cent tax which is the highest in the world. I am not ashamed of it. I do not think that is the one that is stopping capital formation.

**Shri Kamalnayan Bajaj:** It is not.

**Shri T. T. Krishnamachari:** I do not think, anybody says, "I am not going to invest because I am going to die". Everybody invests because he is going to live. That stage of *nirvana* comes to somebody like me. You must be a politician or a minister to expect that you might get a relief by the normal course, not a man who earns money. Therefore I quite agree that if it is possible for me to get these people to be more honest, I think, the earned income tax might be lowered. But everything else will have to be high and it cannot be lowered. Of course, we have got to go a long way to get our other taxes paid—the expenditure tax, the tax on wealth and so on. Even today, I am perfectly certain that we are not getting the dues of wealth tax that we have to because we have not assessed the wealth properly. Maybe, if we make more money this way on direct earned income, we can give the benefit.

I think, I have said all that I can say.

**Shri Sham Lal Saraf:** Any mention about the amendments that were moved?

**Shri T. T. Krishnamachari:** So far as the amendments that I have moved are concerned, I hope the House will accept them. I still maintain that there are only 16 or 17 amendments which are vital and though all the amendments are amendments which give some benefit, none of them are making it tighter. The others are incidental. I can tell you that probably the mistake was this that I did not sit with the draftsman. I always think of Shri Masani. I could have told the

[Shri T. T. Krishnamachari]

draftsman, to put all these things and renumber them in a schedule because there would have been one amendment only, since you can say that you start with 3A, 4A, 5A and so on and then at the end put a schedule and say that these are renumbered as follows. That can be done and Shri Masani would not have caught me then. But sometimes I make a slip. I would have sat with the draftsman and he would have done it. Having done that, I thought, I will explain but Shri Masani would not accept my explanation. So far as the other amendments are concerned, at the present moment, I do not think reading the amendments, I see any convincing reason that I should say what should be accepted. But I shall say one or two things.

There was a point raised by one or two hon. Members about this disclosure scheme. For instance, I am told—I think it is very unfair and I think it is not right—State Governments say, “You have disclosed your money and you are obliged to pay sales-tax.” It is not right because a man pays sales-tax, whether he makes a profit or not. I may have a turn-over of Rs. 5 lakhs and still make no profit and make a loss of Rs. 50,000 on it. But on that sum of Rs. 5 lakhs, I pay 5 per cent sales-tax because I do not pay out of my pocket but I collect it from somebody else. Therefore, sales-tax has nothing whatever to do with the income-tax they pay. You might collect it from somebody else and not pay it. That is a different way of dealing with it.

Then, also a point was mentioned about the wealth tax. At the present moment, I cannot bring an amendment to the Act.....

**Shri Kamalnayan Bajaj:** Sales-Tax Officers are penalising the people who make disclosures.

**Shri T. T. Krishnamachari:** I am coming by it. As a matter of fact,

if supposing somebody makes a disclosure and he says that I have done it over a period of ten years, maybe some kind of concession is needed and, in any event, since we have protected him against penalty in regard to the disclosure of his income, some kind of similar action is necessary.

There are one or two other matters which are to the benefit of the assessee and which I cannot bring as an amendment to the Finance Bill because the relevant provisions are not here and I cannot amend it. I do propose to seek the permission of the House, if it is possible before the end of the session, to put a Bill before the House, maybe of about 17 to 18 clauses, in which many of these things will be covered. If it is not possible in this session, I will do it in the next session. I am working on it.

Then, my friend Mr. Malaviya said that probably I did not know of the position outlined by him.

**Shri D. C. Sharma:** You are very fond of people whose names begin with ‘M’.

**Shri T. T. Krishnamachari:** Well, it is only my friend, Prof. Sharma, who can give a rationale to my somewhat un-thought-out scheme of replying. Any way, maybe—I do not know—formerly in my former birth my name was beginning with ‘M’.

I think, I should compliment him on the speech he made—at any rate I am older than he; this is not, therefore, patronising—which was a very reasoned speech. You cannot agree with all of it. But you cannot say, you will disagree with it either. I can tell him one thing which, I think, occurred when he was in-charge of Oil. We were discussing the question of increasing the refinery potential. I said, “Well, if you cannot consume the product of the refinery, there is one possibility of using naphtha for purposes of fertilisers mainly and then for other purposes incidentally.

I think, it was then mentioned that the naphtha that will be available on the basis of present production will take us to 1980. Now, I understand, that it will not take us to beyond 1968. I am not saying that that calculation was wrong then nor is the calculation wrong today. I do feel that there is one thing that we could do to which he has given, more or less an indication. I think we should lump together our imports of oil which run very nearly to Rs. 100 crores and imports of fertilisers which exceed about Rs. 40 crores. Suppose we freeze them at Rs. 140 crores. If the production of oil from which you can produce naphtha reduces our import of fertilisers, well, it may be that you can have a little escalation in the production of oil. But I recognise the validity of what he said. As I said in the beginning, we can do with our own talent to a large extent, we can do with the equipment that we have in this country and make it go a little farther than it is today. Efforts in that direction should not be slackened. In regard to the overall commitment, I would only like him to permit me to think of grouping the imports of oil and imports of fertilisers together, if he does not object to my treating them together and only allows an escalation to a marginal extent because that would be necessary, I think that it may be that we get nearer, but I recognise that what he has said is valuable and the matter will certainly be examined.

**Some hon. Members rose—**

**Shri R. S. Pandey:** May I ask one question?

**Shri J. B. Singh (Ghosi):** I would like to ask one question....

**Mr. Deputy-Speaker:** Order, order. Questions can be asked when we take up the clause-by-clause consideration.

**Shri T. T. Krishnamachari:** It may be that I may have forgotten some

points. If you would permit them, I would answer one or two questions.

**Shri R. S. Pandey:** Is it not true that we have to lose quite a good amount of foreign exchange by way of commitment charges because we do not use the foreign aid in time?

**Shri T. T. Krishnamachari:** I recognise it. While in every case where it is avoidable it is avoided, in some cases, it is not, and it becomes unavoidable. For instance, my hon. friend the Minister of Steel was speaking the other day about the expansion of the Indian Iron and Steel Co. and was pointing out some difficulty that we had in regard to our internal arrangements. We have got the World Bank to earmark a certain amount of money for that expansion, and we pay commitment charges on it. That is why we want to quicken the pace of our agreement with them in regard to the moneys that they are paying so that the money could be utilised quickly when it comes. If it comes, then surely we shall utilise it quickly. This is a matter which I am watching. In some cases, it is unavoidable; wherever it can be avoided, we try to avoid it.

**Shri J. B. Singh:** The hon. Minister has said that there are sixteen sons..

**Mr. Deputy-Speaker:** What is the hon. Member's question?

**Shri J. B. Singh:** I am putting the question.

The hon. Minister has said that there are sixteen sons or sixteen States. He also knows that these sixteen sons have got their own sons also. Some son has got 7 crores of sons, while some others have got three crores of sons and so on..

**Mr. Deputy-Speaker:** The hon. Member should put his question straight.

**Shri J. B. Singh:** I am coming to the question.

[Shri J. B. Singh]

Is the hon. Minister going to do something for those States where the population is high? I might mention UP, for instance? Is he considering the representation made by the UP Ministers and others?

**Shri T. T. Krishnamachari:** May I tell my hon. friend that I shall consider UP to be twins?

**Shri Sham Lal Saraf:** There is so much of attempted fervour on the part of everybody for being co-operative minded. I have moved an amendment that co-operative societies may be given some concessions....

**Mr. Deputy-Speaker:** Amendments can be taken up later.

**Shri Shivaji Rao S. Deshmukh (Parbhani):** The amendments which have been mentioned by my hon. friend Shri Sham Lal Saraf are relevant only in this context that income-tax is applicable to co-operatives but they are to be differently treated. I am mentioning this because of the present approach of the Income-tax Department in regard to income-tax assessment of co-operatives. For in stance, there is a deliberate attempt to show that co-operatives are purchasing sugarcane *ex-mill* and incur expenditure on transport and har-

vesting of sugarcane surreptitiously and try to distribute the profits. If that is the approach of the Income-tax Department, then I do not know what will happen....

**Shri T. T. Krishnamachari:** I have sent a note to hon. Members about taxation of co-operative societies. Hon. Members will recognise that the structure cannot be altered by an amendment now. I am quite prepared to discuss the matter with my hon. friends, because as I said, I shall be bringing forward another amendment, and we can do something there.

**Shri Sheo Narain (Bansi):** I hope the Finance Minister would give us some assurance about the development of UP.

**Shri T. T. Krishnamachari:** Yes, I shall.

**Mr. Deputy-Speaker:** The question is:

"That the Bill to give effect to the financial proposals of the Central Government for the financial year 1965-66 be taken into consideration."

Let the Lobby be cleared.

*The Lok Sabha divided:*

**Division No. 18]**

**[18.07 hrs.]**

### AYES

Achal Singh, Shri  
Alagesan, Shri  
Alva, Shri A. S.  
Alva, Shri Joachim  
Aney, Dr. M. S.  
Arunachalam, Shri  
Azad, Shri Bhagwat Jha  
Babunath Singh, Shri  
Bajaj, Shri Kamalnayan  
Barua, Shri R.  
Basumatari, Shri  
Bhagat, Shri B. R.  
Bhagavati, Shri  
Bhakt Darshan, Shri  
Borooh, Shri P. C.  
Brajeshwar Prasad, Shri  
Brij Raj, Singh Shri

Chandak, Shri  
Chandrabhan Singh, Shri  
Chandrasekhar, Shrimati  
Chaturvedi, Shri S. N.  
Chaudhry, Shri Chandramani Lal  
Chaudhuri, Shri Sachindra  
Chavan, Shri Y. B.  
Dafle, Shri  
Daljit Singh, Shri  
Dass, Shri C.  
Deshmukh, Shri Shivaji Rao S.  
Dhuleshwar Meena, Shri  
Dubey, Shri R. G.  
Ering, Shri D.  
Fiordia, Shri  
Gowdh, Shri  
Hansda, Shri Subodh

Haq, Shri M. M.  
Harvani, Shri Anwar  
Hazarika, Shri J. N.  
Heda, Shri  
Hem Raj, Shri  
Himatsingka, Shri  
Jadhav, Shri M. L.  
Jadhav, Shri Tulshidas  
Jamunadevi, Shrimati  
Jyotiani, Shri J.P.  
Kabir, Shri Humayan  
Kajrolkar, Shri  
Kamble, Shri  
Kannamwar, Shrimati Tai  
Karuthiruman, Shri  
Kedaria, Shri C. M.  
Keishng, Shri Rishang

Khadilkar, Shri  
 Khan, Shri Shahnewaz  
 Khanna, Shri Mehr Chand  
 Kindar Lal, Shri  
 Kisan Veer, Shri  
 Kotaki, Shri Liladhur  
 Koujalgi, Shri H. V.  
 Krishnamachari, Shri T. T.  
 Kureel, Shri B. N.  
 Lahtan Chaudhry, Shri  
 Lalit Sen, Shri  
 Laskar, Shri N. R.  
 Laxmi Bai, Shrimati  
 Lonikar, Shri  
 Mahishi, Dr. Sarojini  
 Malaviya, Shri K. D.  
 Malliah, Shri U. S.  
 Mnaen, Shri  
 Maniyangan, Shri  
 Mantri, Shri D. D.  
 Marandi, Shri  
 Masuriya Din, Shri  
 Mathur, Shri Jharish Chandra  
 Mehrotra, Shri Braj Bihari  
 Mehta, Shri Jashvant  
 Mirza, Shri Bakar Ali  
 Mishra, Shri Bibhuti  
 Misra, Shri Shyam Dhar  
 Mohsin, Shri  
 Morarka, Shri  
 More, Shri K. L.  
 More, Shri S. S.  
 Mukane, Shri

Murthy, Shri B. S.  
 Muthiah, Shri  
 Naik, Shri D. J.  
 Nanda, Shri  
 Naskar, Shri P. S.  
 Nayar, Dr. Sushila  
 Niranjan Lal, Shri  
 Oza, Shri  
 Pandit, Shrimati Vijay Lakshmi  
 Panna Lal, Shri  
 Pant, Shri K. C.  
 Parashar, Shri  
 Patel, Shri P. R.  
 Patel, Shri Rajeshwar  
 Patil, Shri D. S.  
 Patil, Shri S. B.  
 Patil, Shri Vasant  
 Pattabhi Raman, Shri C. R.  
 Pratap Singh, Shri  
 Raghunath Singh, Shri  
 Rajdeo Singh, Shri  
 Ram Subhag Singh, Dr.  
 Ramaswamy, Shri V. K.  
 Ramashekhar Prasad Singh, Shri  
 Rane, Shri  
 Rao, Shri Hanmant  
 Rao, Shri Jaganatha  
 Rao, Shri Ramapathi  
 Rao, Shri Rameshwar  
 Rawandale, Shri  
 Reddiar, Shri  
 Sadhu Ram, Shri  
 Sahu, Shri Rameshwar

Samanta, Shri S. C.  
 Sanji Rupji, Shri  
 Seraf. Shri Sham Lal  
 Sharma, Shri A. P.  
 Sharma, Shri D. C.  
 Shastri, Shri Lal Bahadur  
 Shastri, Shri Ramanand  
 Sheo Narain, Shri  
 Shukla, Shri Vidya Charar.  
 Singh, Shri D. N.  
 Singha, Shri G. K.  
 Sinha, Shri Satya Narayan  
 Sinhasan Singh, Shri  
 Sonavane, Shri  
 Subramaniam, Shri C.  
 Subramanyam, Shri T.  
 Sumat Prasad, Shri  
 Surendra Pal Singh, Shri  
 Tahir, Shri Mohammad  
 Tanti, Shri Rameshwar  
 Tiwary, Shri D. N.  
 Tiwary, Shri K. N.  
 Tiwary, Shri R. S.  
 Tula Ram, Shri  
 Tyagi, Shri  
 Upadhyaya, Shri Shiva Dut  
 Vaishya, Shri M. B.  
 Valvi, Shri  
 Verma, Shri K. K.  
 Vyas, Shri Radhelal  
 Yadab, Shri N. P.

## NOES

Basant Kunwari, Shrimati  
 Bheel, Shri P. H.  
 Buta Singh, Shri  
 Dandeker, Shri N.  
 Gounder, Shri Muthu  
 Gupta, Shri Priya

Kachhavaia, Shri Hukam Chand  
 Kapur Singh, Shri  
 Limaye, Shri Madhu  
 Masani, Shri M. R.  
 Pattanayak, Shri Kishen  
 Ram Singh, Shri

Ranga, Shri N. G.  
 Reddy, Shri Narasimha  
 Seth, Shri Bishachand  
 Singh, Shri J. B.  
 Singha, Shri Y. N.  
 Yashpal Singh, Shri

**Shri R. S. Pandey:** My switch is missing. I am for 'Ayes'.

**Mr. Deputy-Speaker:** It will be noted.

The result of the division is: Ayes 148; Noes 18. The 'Ayes' have it; the 'Ayes' have it. The motion is carried.

*The motion was adopted.*

**Mr. Deputy-Speaker:** Clause-by-clause consideration will be taken up tomorrow.

**18.09 hrs.**

*The Lok Sabha then adjourned till Eleven of the Clock on Wednesday, May 5, 1965/Vaisakha 15, 1887 (Saka).*