

if some extra time is allotted for this. I would also add, if the House so desires they might not discuss the Bill at this stage, it may be referred to the Joint Committee without any discussion and when the Bill returns from the Joint Committee we can have a full discussion on it.

Mr. Speaker: What is the desire of the House? Does the House agree that we might just devote some time for this discussion, or does it agree to the other suggestion that without any discussion we might refer it to a Select Committee?

Some Hon. Members: No, no.

Mr. Speaker: Anyhow, we can spend the least time that is possible on that.

Shri S. S. More (Poona): May I make one submission. I oppose the suggestion that it should be sent to a Joint Committee without any discussion.

Mr. Speaker: We have not accepted that it will be sent to a Joint Committee without any discussion. There would be some discussion, but as brief as possible. Is it likely that we can take it up tomorrow?

Shri Lal Bahadur Shastri: I am prepared; it all depends on the House.

Shri Hari Vishnu Kamath (Hoskangabad): There are amendments to his motion, apart from the Bill itself. Therefore, how can we refer it without any discussion?

Mr. Speaker: The difficulty is that the other House is adjourning on the 19th.

Shri Hari Vishnu Kamath: We will sit one hour late if necessary, tomorrow. There must be some discussion.

Mr. Speaker: I am not saying there ought not to be any discussion. I have only asked whether we could take it up tomorrow.

Shri Hari Vishnu Kamath: We will sit late if necessary.

Mr. Speaker: Then we will take it up tomorrow.

12.27 hrs.

GENERAL BUDGET—GENERAL DISCUSSION—contd.

श्री ज० ब० सिंह (घोसी) : अध्यक्ष महोदय, इस बजट के आने से पहले मुझे एक बड़ी आशा थी और वह आशा इसलिये थी कि इस इमरजेंसी के दौर में हम ने कुछ बातें सीखीं थीं और वे बातें ये थी कि जब इमरजेंसी लागू हुई और देश की जनता से पैसा मांगा गया तो देश की जनता ने खुल कर पैसा दिया, और इस बात को सभी लोगों ने माना है कि इस इमरजेंसी में सब से ज्यादा पैसा देने वाले वे किसान, मजदूर और मध्यम वर्ग के लोग और मेहनतकश लोग, लेकिन बड़े बड़े लोगों ने अपनी तिजोरियां नहीं खोलीं। इस बात को हमारे प्रधान मंत्री श्री जवाहरलाल नेहरू ने माना और हर एक राज्य के मिनिस्टर्स ने माना है कि इमरजेंसी में सब से ज्यादा पैसा मेहनतकश लोगों ने दिया है और बड़े लोगों ने अपनी तिजोरियां नहीं खोलीं। मुझे आशा थी कि श्री मोरारजी देसाई ऐसा बजट लाएंगे कि जिस में वे उन लोगों की तिजोरियां खोलेंगे जिन्होंने खुशी से डिफेंस के लिए पैसा नहीं दिया था। मुझे आशा थी कि जो बजट आएगा उस में उन लोगों पर ज्यादा बोझ पड़ेगा जो लोग देश के अन्दर ज्यादा से ज्यादा मुनाफा कमाते हैं। लेकिन जब मैंने इस बजट को पढ़ा तो मुझे एक जुमला याद आया और वह जुमला यह है :

बेकार हसीनों से उम्मीद बफा करना मुझे आता था कि जो बजट आएगा उसके कारण बड़े बड़े लोगों की तिजोरियां खुलेंगी, उन पर ज्यादा टैक्स होगा और देश के डिफेंस के लिए और देश को मजबूत बनाने के लिए

[श्री ज० ब० सिंह]

देश के विकास के लिए एक नए किसम का बजट आएगा और एक नए तरीके का बजट आएगा।

अध्यक्ष महोदय, मुझे इस बजट से यह शिकायत नहीं है कि इसमें २७५ करोड़ का आपने टैक्स लगाया है। आप और भी टैक्स लगा सकते थे। जब देश की ऐसी हालत हो रही है और देश पर हमले हो रहे हैं तो देश की हिफाजत के लिए सब कुछ त्याग किया जा सकता है और करना चाहिए। तो मुझे टैक्स से शिकायत नहीं है। मुझे शिकायत दूसरी है। मुझे शिकायत यह है कि आपने कहा कि मैं तो ऐसा बजट अब की लाया हूँ कि सब पर बराबर बोझ पड़ता जाएगा, और देश के सब लोग, किसान और पूजिपति, यह महसूस करेंगे कि देश की रक्षा करना हमारा कर्तव्य है और देश की रक्षा के लिए सब कुछ त्याग करना चाहिए।

मैं पहली बात जो अध्यक्ष महोदय, आपके जरिए पेश करना चाहता हूँ वह यह है कि आप देखें कि आप का बजट और आप का किस किस तरह का टैक्स है, आप कहते हैं कि हमने सब पर दबाव डाला है। किसी पर सुपर प्रॉफिट टैक्स लगाया है तो किसी पर कुछ अन्य टैक्स लगाये हैं। हर तरीके के टैक्स लगाये हैं। मैं टैक्सों का जिक्र करना चाहूँगा क्योंकि यहाँ आंकड़े और बाज चीजें पेश हुई हैं। आपने पांच रुपया जो किसान

अध्यक्ष महोदय : यह सारा इल्जाम मुझ पर तो न लगाइये कि मैंने यह सब टैक्स लिये !

श्री ज० ब० सिंह : आप के जरिये मैं वित्त मंत्री की कहना चाहता हूँ। अगर टैक्स बगैरह का काम आपके हाथ में रहना तो शायद आप इस तरह से टैक्स न लेते।

अध्यक्ष महोदय, मैं सिर्फ किसानों की बात करना चाहता हूँ। मैं उन जिलों से आ रहा हूँ

जिन उत्तर प्रदेश के पूर्वी जिलों की चर्चा बारबार की जाती है। एक किसान जो ५ रुपया मालगुजारी देगा ५० परसेंट मजबूरन उसे जमा करना पड़ेगा। यह कम्पलसरी सेविंग्स स्कीम जिसे आप कहते हैं कि उस के अर्थान उसे जमा करना पड़ेगा। इसी तरह एक जो पुराना जमादार है, आज किसान का नाम धारण किये हुए हैं, ५०० मालगुजारी देता है उसे भी ५० परसेंट जमा करना पड़ेगा। यह आपका इक्विटेबुल टैक्स है। यह ५ रुपये मालगुजारी देने वाला जिसके किंदाई रुपये अनिवार्य बचत योजना के मातहत चले जायेंगे उस गरीब काश्तकार का गुजारा कैसे चलेगा ? अब ५०० रुपये की मालगुजारी देने वाला यदि ५० परसेंट सेविंग स्कीम में दे देता है तो भी उस के पास काफी पैसा बच रहता है जिसमें कि वह खा भकता है, पी सकता है और जिंदा रह सकता है।

श्री अशोक मेहता की रिपोर्ट आप देखिये। पूर्वी उत्तर के जिलों के बारे में उन्होंने लिखा है आजमगढ़ के बारे में उन्होंने साफ़ तौर से लिखा है कि एक आदमी को रोजाना ४ छटांक खाना मिलता है। अब वित्त मंत्री महोदय स्वयं सोच सकते हैं कि ४ छटांक खाने वाले किसान से जो कि एक, डेढ़ या दो एकड़ भूमि को जोतने वाला है उस पर भी क्या वे उतना ही टैक्स लगा सकते हैं जितना कि वे ५०० या १००० रुपया लगान देने वाले पर लगाते हैं ? क्या इसी कारण आप कहते हैं कि यह बिल्कुल इक्विटेबुल टैक्स है, और सोशलिस्टिक टैक्स है। अगर यही आपकी सोशलिज्म है तो तोबा है ऐसी सोशलिज्म में। यह सोशलिज्म कतई नहीं है। अगर आप ने यह टैक्स इस तरह से लगाया होता कि ५०० रुपया या १००० रुपया लगान देने वालों से टैक्स नहीं लिया जायगा लेकिन १००० से ऊपर जो देगा उसको ५० परसेंट जमा करना पड़ेगा, तो मैं समझता कि आपका दृष्टिकोण, आप

का नज़रिया ऐसा है जिस से कि आप चाहते हैं कि पैसा इन लोगों से लिया जाय जिनके कि पास काफी आमदनी है और जिनके कि पास काफी मुनाफा है ।

दूसरी बात मिट्टी के तेल के बारे में कहनी है । मिट्टी के तेल पर १० नये पैसे प्रति बोतल या ७ नये पैसे प्रति बोतल और पड़ जायेंगे । मिट्टी के तेल के दाम में वृद्धि करने का आर्गुमेंट यह दिया जा रहा है कि साहब इस से फ़ॉरेन एक्सचेंज हमारे देश को बहुत ज्यादा मिल जायेगा । बाहर के मुल्कों से ज्यादा तिजारत होगी और देश को अधिक फायदा होगा । मैं एक बात पूछना चाहता हूँ कि मिट्टी के तेल का इस्तेमाल कौन करता है ? यहाँ दिल्ली विशेष कर नई दिल्ली में तो मिट्टी के तेल का कोई इस्तेमाल करता नहीं है, थोड़ा स्टोक्स में अलबत्ता जलता है। लेकिन आप देहातों में चले जाइये हर एक घर में मिट्टी का तेल इस्तेमाल होता आप को मिलेगा । अगर किसान मिट्टी का तेल इस्तेमाल नहीं करेगा तो वह सरसों के तेल का इस्तेमाल करेगा जो उस से भी ज्यादा कीमती है और जिन से कि वह परेशान है । गांवों में मुख्य रूप से मिट्टी का तेल ही इस्तेमाल होता है ।

अब अगर वह मिट्टी के तेल आदि से अपनी झोपड़ी को और घर को किसी तरह से रोशन करना चाहना है तो उल्टे उमे कुछ मदद देते आप उस के घर के चिराग को ही गुल कर देना चाहते हैं । फ़ॉरेन एक्सचेंज के नाम पर आप यह चीज कर रहे हैं जब कि दूसरे तरीकों से भी आप इस को कर सकते हैं । लेकिन वैसा न कर उस गरीब की झोपड़ी के चिराग को गुल कर के आप कहते हैं कि हमारा बजट इस तरह का बजट है जो कि समाजवाद की तरफ झुंके ले जायेगा ।

आप कहते हैं कि जो लोग कम्पलसरी सेविंग स्कीम में पैसा जमा करगे उन को आप ४ फी सदी का इंटरैस्ट देंगे । ठीक बात

है चार फी सदी बचत पर देंगे । लेकिन यह जो सोना चोर है और गोल्ड बौइस जो आप इनको देंगे तो उस पर आप इनको साढ़े ६ परसेंट मुद्र देंगे । यह है आपका समाजवादी बजट ? अगर आप पैसा ही लेते हैं तो जो लोग १०० रुपये तक लगान देते हैं, २०० रुपये तक लगान देते हैं, उनको आप कहते कि हां साहब तुम्हें साढ़े ६ फी सदी व्याज दिया जायेगा । उस से ज्यादा पर दो फी सदी दिया जायेगा या ३ फी सदी दिया जायेगा । अगर इस तरह से किया जाता तो मेरी समझ में यह आता कि आपका बजट वाकई एक प्रोग्रेसिव बजट है ।

अभी हमारे एक दोस्त बोल रहे थे और इसे प्रोग्रेसिव बजट वह बतला रहे थे । हां, प्रोग्रेसिव इस माने में है कि वह तबका, वह हिम्सा देश का, जो कि देश को एक्सप्लोएट करता है, जो दूसरों के मुनाफे पर जिदा रहता है उसको आपने बख्श दिया है । अगर प्रोग्रेसिव का यही मतलब है तो इस माने में यह बजट जरूर प्रोग्रेसिव है और मैं भी कहता हूँ कि यह प्रोग्रेसिव बजट है ।

एक बात में और आप के जरिये पेश करना चाहता हूँ । हमारे वित्त मंत्री महोदय ने इनकमटैक्स की ऐसी व्यवस्था रखी है कि ५००० रुपये सालाना आमदनी वाला व्यक्ति जो कि पहले करीब करीब ४२ रुपये बतौर इनकमटैक्स के पे करता था, उसे अब २४१ रुपये पे करने पड़ेंगे । लेकिन १ लाख जिसकी सालाना आमदनी होगी उसे करीब ७ परसेंट देना होगा । ५००० रुपये की सालाना आमदनी वाले का इनकमटैक्स जहाँ अब करीब ४७५ फीसदी बढ़ेगा, वहाँ १ लाख रुपये की जो सालाना आमदनी करेगा उसका इनकमटैक्स करीब ७ परसेंट ही बढ़ेगा । अब इस टैक्सेशन को अगर आप कहें कि प्रोग्रेसिव है तो मैं इसे कैसे प्रोग्रेसिव टैक्सेशन मान सकता हूँ ।

[श्री ज० ब० सिंह]

यह सही बात है कि हमारे विन्त मंत्री महोदय बड़े काबिल आदमी हैं। हम लोगों को बड़ा अच्छा जवाब भी दे देंगे और अपने पक्ष में बहुत अच्छे आंकड़े भी पेश कर देंगे लेकिन मैं एक बात उनसे अवश्य निवेदन करना चाहूंगा कि आज देश में इमरजेंसी चल रही है और देश की सुरक्षा करनी है यह भी सही बात है लेकिन मैं उनसे पूछता हूँ, अपने पूर्वी उत्तर प्रदेश की बात लाता हूँ, उत्तर प्रदेश के उत्तर में वह चीनी हमलावार खड़े हैं जबकि दूसरी तरफ देखें तो पूर्व में उधर नेपाल मौजूद है। पूरी सरहद इस तरह से घिरी हुई है। अब मुरावा का दृष्टि से ऐसे महत्वपूर्ण इलाके के लिये मुझे बतलायें कि पहली, दूसरी या तीसरी पंचवर्षीय योजना में इन इलाकों के अन्दर आपने कौन सी इंडस्ट्रीज लगाई हैं और किस तरह से उनकी आमदनी बढ़ाई है? हाँ, अलबता इनकम बढ़ाने का एक तरीका आपका यह है कि खाद ज्यादा डालिये। अब खाद कौन ज्यादा डाले? पूर्वी उत्तर प्रदेश में तो वे जानते ही हैं कि औसतन ८० फीसदी लोगों के पास एक, डेढ़ या दो एकड़ से ज्यादा जमीन नहीं है। वे बेचागे कहां से खाद डालेंगे और कहां से पैसा लायेंगे? जब डिफेंस की बात आती है तो मैं पूछता चाहूंगा कि क्या डिफेंस के लिये यह जरूरी नहीं है कि उन इलाकों के अन्दर नई नई इंडस्ट्रीज लगाई जायें जिससे उनकी आमदनी बढ़े? जाहिर है कि जो जनता सन्तुष्ट नहीं होती है और परेशान होती है वह जनता मजबूती के साथ डिफेंड नहीं कर पाती है। इसलिये मैं कहता हूँ कि आप उन क्षेत्रों की तरफ ध्यान दीजिये। वे क्षेत्र जोकि सचमुच में डेंजरस हैं और काफी अविकसित हैं उनको अगर आप विकसित करें, विकास अवस्था ऐसे पिछड़े क्षेत्रों के लिये चालू करें तो सुरक्षा की दृष्टि से भी यह लाभकर होगा क्योंकि विकास और डिफेंस यह दोनों वास्तव में एक दूसरे से मिले हुए हैं। बगैर विकास किये आप अपने मुल्क का मजबूती से बचा नहीं सकते हैं। उन

इलाकों में जोकि अविकसित हैं नई नई इंडस्ट्रीज लगाइये, उनको डेवलप कीजिये जहां पर कि खतरा है। जहां पर उत्तर में एक तरफ तो चीनी हैं और दूसरी तरफ का बहुत बड़ा एरिया हमारा नेपाल की सरहद से मिलता है। जब सरकार इन एरियाज को नेगलेक्ट करती है, तो फिर उसको इन एरियाज पर—आजमगढ़, बलिया और उत्तर प्रदेश के पूर्वी जिलों पर—टैक्स लगाने का क्या नैतिक अधिकार है? उन इलाकों के बारे में हमारे एक दोस्त ने बताया था कि चूँकि वहां के लोगों को खाने को नहीं मिलता है, इसलिये वे गोबर में से दाने बीन-बीन कर खाते हैं। उन इलाकों की इतनी दयनीय दशा है, लेकिन फिर भी सरकार उन पर टैक्स लगायेगी और वे लोग उन टैक्स को देंगे।

मैं सरकार से कहना चाहता हूँ कि वह इस बात का मूल्यांकन करे कि इमरजेंसी पीरिड में विभिन्न क्षेत्रों के लोगों ने डिफेंस के लिये क्या योगदान दिया है। हम लोगों का दावा है कि पूर्वी जिलों के लोगों ने डिफेंस फंड में डट कर और मजबूती के साथ पैसा दिया है—वह पैसा चाहे उन्होंने घर बेच कर दिया हो, गहने बेच कर दिया हो, कैसे भी दिया हो। देवरिया, आजमगढ़, बलिया, सभी जिलों ने खूब पैसा दिया है। इसलिये सरकार को पूर्वी इलाकों की तरफ ध्यान देना चाहिये।

मैं निवेदन करना चाहता हूँ कि इस तरह से सब लोगों पर टैक्स लगा देने से और खाली समाजवाद का नारा लगा देने से समाजवाद आने वाला नहीं है। देश में समाजवाद को स्थापित करने के लिये यह मूल सिद्धांत सामने रखना चाहिये था कि जिसकी आमदनी ज्यादा हो, उस पर ज्यादा से ज्यादा टैक्स हो और जिसकी आमदनी कम हो, उसकी आमदनी को बढ़ाने का कोई तरीका

निकाला जाय। यह नहीं होता चाहिये था कि मक्को एक लाठी से टाका जाये।

जब इमरजेंसी शुद्ध हुई तो, यू० पी० एम्बेलो में हमारे साथियों ने कहा कि लगाओ जमीन पर टैक्स, हालांकि उससे पहले हम लोगों ने उस की मुखालफत की थी। उधर वह टैक्स लग गया और इंग्र केंद्रीय सरकार ने यह टैक्स लगा दिया। इस प्रकार उन लोगों पर दोहरा टैक्स लग जायेगा और किसान तथा मजदूर बाढ़ि-बाढ़ि करेंगे, जबकि वे देश का सुरक्षा के लिये खर्चा से रुपया देने के लिये तैयार हैं। मेरा कहना है कि यह टैक्स गरीबों के लिये परेशानी पैदा करेगा और उनके जीवन को आर कठिन बना देगा।

जहां तक सुपर प्राफिट्स टैक्स का मवाल है, पूंजीपतियों और धनी वर्ग पर जब भी कोई टैक्स लगाया जाता है, तो वे चिल्लाना शुरू कर देते हैं। उनके पास अखबार हैं, सब माधन हैं और उन सब का वे प्रयोग करते हैं। इसकी तुलना में इस टैक्स के अधीन मिडल क्लास के १४५ रुपये पाने वाले को भी उतना ही देना पड़ेगा और ५०० रुपये पाने वाले को भी उतना ही देना पड़ेगा, जिसकी वजह से वे लोग परेशान हैं। इसके बावजूद उनकी आवाज, किमान और मजदूर की आवाज, उठती नहीं है—वह आवाज सरकार तक पहुंचती ही नहीं है, वह आवाज माननीय मंत्री के दिल को नहीं हिला पाती है। हमें खुशी है कि हमारे कुछ दोस्तों ने कहा कि सुपर प्राफिट्स टैक्स लगने से कोई नुकसान नहीं होगा, फायदा होगा, कुछ बचत होगी। जो गरीब लोग हैं, जो किसान मजदूर हैं, उनके लिये तो बचत का मवाल ही नहीं है, उनके पास जो कुछ है, वह सब निकला जा रहा है और उनको कहीं से कुछ मिलने की आशा नहीं है।

सैंट्रल गवर्नमेंट ने पूर्वी उत्तर प्रदेश की हालत को जानने के लिये एक कमीशन भजा था। प्रश्न यह है कि यह सरकार कहां की

लत नहीं जानती है। माननीय मंत्री मोटर पर चढ़ कर घूम आये और सब जगहों की हालत उनको मालूम हो जायेगी। उनको पता लग जायेगा कि वहां पर लोग कैसे रहते हैं और कैसे जिन्दा हैं। हमने देखा है कि विवियन बोस की रिपोर्ट के आने में सात आठ बरस लगे। इसलिये मैं समझता हूं कि इस कमीशन की रिपोर्ट आने में दस बरस लगेगे और इन दस बरसों में संकट और क्राइसिस पैदा होंगे, लोग भूखों मरेंगे और फिर वही टाय टाय फिस—कुछ भी नहीं होगा।

मैं कहना चाहता हूं कि यह बजट गरीबों के गले को घांटता है और पूंजीपतियों के उस तबके को बचाना चाहता है, जिसको हमारे फिनांस मिनिस्टर साहब बचाना चाहते हैं। इसमें उनकी नीयत की कोई बात नहीं है। जो टैक्स लगाये गये हैं, उनसे तो यही मालूम होता है कि वह उस तबके को बचाना चाहते हैं और मारा बोझ उन तबकों पर लादना चाहते हैं, जोकि सही मायनों में देश की रक्षा के लिये सब कुछ कुर्बान कर सकते हैं, जैसा कि इमरजेंसी ने साबित कर दिया है।

मेरा निवेदन है कि अगर रुपया लेना था, तो क्यों नहीं बैंक को नेशनलाइज कर दिया गया? इसमें क्या मुश्किल या परेशानी है? जब बर्मा ने यह कदम उठा लिया है, तो फिर यह सरकार किस से डरती है। इसके पीछे तो बड़ी ताकत है। जो शिपिंग कम्पनीज हैं और जो फारेन ट्रेड है, सरकार उनको अपने हाथ में क्यों नहीं ले लेती है? उन को नेशनलाइज करने में सरकार क्यों घबराती है? इसके अलावा प्रिवी पर्सिज के लिये सरकार के दिल में साफ्ट कानर क्यों हैं? उनको बन्द कर देने से कोई भूखों मरने वाला नहीं है। उनके पास इतनी रकम है—यहां भी और फारेन बैंक में भी—कि कोई भूखों मरने वाला नहीं है। इसलिये कम से कम इमरजेंसी पीरियड के

[श्री ज० ब० सिंह]

लिये प्रिवी पसिज को क्यों नहीं बन्द कर दिया जाता है ?

अध्यक्ष महोदय : माननीय सदस्य को मालूम नहीं है कि महारानी साहब उनके पीछे बैठी हुई हैं ।

श्री ज० ब० सिंह : अध्यक्ष महोदय, मैं कहना चाहता हूँ कि उनमें से भूखों मरने वाला कोई नहीं है । जो भूखों मरने वाले हैं, वे मर रहे हैं और अगर सरकार की यही नीति रही, तो वे भूखों मरते रहेंगे ।

मैं समझता हूँ कि अगर फारेन ट्रेड को नेशनलाइज करने और प्रिवी पसिज को खत्म करने में सरकार में हिचकचाहट इमलिये है कि ऐसा करने से वह तबका सरकार से खफा हो जायगा, जोकि इसके जरिये से करोड़ों लूट रहा है । सरकार को यह कदम उठाना चाहिये और मिट्टी के तेल को उसे छोड़ देना चाहिये । वह उन औपड़ों को तबाह न करे, जोकि इस देश की बुनियाद हैं, जिनके ऊपर आज देश खड़ा है । सरकार को टेक्स लगाने के लिये तम्बाकू, सिगरेट, बीड़ी आदि चीजें ही मिलती हैं । वह हर मतंत्रा इन्हीं चीजों पर हाथ माफ करती है, जिनका नतीजा यह है कि आज लोगों के लिये मुश्किल पैदा हो गई है । यह सोचना गलत है कि इन टैक्सिज से लोग सिगरेट-बीड़ी पीना बन्द कर देंगे । सारा हिन्दुस्तान महात्मा नहीं बनने वाला है । अगर माननीय मंत्री कोई खेत खोदते, तो हम देखते कि वह बीड़ी-सिगरेट पीते हैं या नहीं । खेत में काम करने से आदमी एक घंटे में थक जाता है । वहाँ चाय नहीं मिलती है, इमलिये लोग चोटा, मोलेमिज का शर्बत पीते हैं । आजमगढ़ में हमने कमीशन को उसकी एक बोटल प्रैजेंट की थी और कहा था कि यह हमारे इलाके का तोहफा है, वह इसका मुलाहिजा करें ।

अध्यक्ष महोदय : थकवट को र करने लिये सिगरेट ही चाहिये ?

श्री ज० ब० सिंह : अगर चाय मिल जाय, तो अच्छा है । लेकिन वहाँ पर चाय नहीं मिलती है । यहाँ पर चाय मिल जाती है और वहाँ पर बीड़ी और तम्बाकू से काम चलाया जाता है । इमलिये इन चीजों को रिलीफ देना चाहिये ।

मैं माननीय मंत्री से कहना चाहता हूँ कि वह उन लोगों को मजदूत करें, जो कि उनके साथ हैं और जो देश के लिये सब कुछ करेंगे, पैसा धन, जन, सब कुछ सँकीफाइस करेंगे, हर चीज का त्याग करेंगे । आज मोर्चे पर कौन लड़ रहा है ? पूँजीपतियों के लड़के नहीं लड़ रहे हैं, बल्कि किसान और मजदूर के लड़के लड़ रहे हैं । जो बड़े लोगों के लड़के हैं, सरकार जरा उन के इतिहास को देखे कि वे कहां रहे हैं और उन्होंने क्या काम किया है । वे कभी नहीं लड़ेंगे । जो त्याग कर रहे हैं, जो मर मिट रहे हैं, सरकार को उन्हें नहीं दबाना चाहिये, यही मेरा निवेदन है । मैं आशा करता हूँ कि सरकार इन बातों पर ध्यान देगी और कम से कम मिट्टी के तेल जैसी चीजों को छोड़ देगी ।

Mr. Speaker: Shri Nath Pai. He can sit and speak if he so desires.

Shri Nath Pai (Rajapur): I thank you, Sir, for the kindness that you have shown to me whenever I rise to speak. I shall try to keep the traditions of the House. If I feel that I cannot, I will sit down and speak.

12.50 hrs.

[MR. DEPUTY-SPEAKER in the Chair]

Confronted by the ruthless external foe who has powerful potential allies in the form of a backward economy and poverty, it was but inevitable and we had no choice except to divert a substantial part of our scarce precious resources to a bigger

defence, build up. Because, pledged as we are to make India prosperous, our commitment to see that she will always remain free is a deeper and a bigger one. I think the Finance Minister has tried to face this task in his own way. I should like to say here that this perfidy of China has vitiated and poisoned the politics of Asia and has weakened the voice of Asia in the counsels of the world, compelling the nations in this part of the world to divert the precious resources which were badly and urgently needed to rid Asia of the scourge of poverty. China's unrelenting expansionism. China's unflinching determination to dominate the whole of Asia has put a spoke in the wheel of progress of Asia. This is one of the more evil consequences of its expansionism. But, we have our own share of responsibility. Had it not been for the colossal and incredible neglect of our defences, during the past 10 years, we would not have been required to undergo the humiliation to which we were subjected in October. Nor we would have been called upon to make this spasmodic effort which is today demanded of us.

None-the-less, let us first take a look at the kind of enemy with whom we are confronted and his economy. I shall briefly make a reference to China's military and economic strength, and try to measure up whether our effort is adequate and secondly whether it is in the proper direction. China today has a standing army of 23 lacs and a reserve force of 22 lacs and a militia which according to the *Peoples Daily* of 21st May, 1958, which is the Army Day in China, runs into tens of millions. China maintains a navy which has a complement of 30 submarines and 66,000 men in uniform. She has an Air force of 75,000 men composed of 3000 aircraft, a large majority of which are M.I.Gs. The public security forces are 185,000 and there is a railway force running into 78,000. This is just a rough estimate of her armed strength. The Chinese communist regime came in

possession of arms made in the U.S.A. valued at about 1700 crores. This figure is taken from Fairbanks *America and China*. Add to this the massive help both economic and military that China has received from the Soviet Union. It was only yesterday that the Defence Minister told us that the Chinese are in possession of missiles. The rest of us knew it and as usual, it is the Government of India which learns everything a little after the rest of the nation has learnt it.

We must take into consideration another fact about China. She devotes 4 per cent or more of her gross national product to her defence effort. China's economy has been growing at a rate which is at least three times faster than India's. Her coal production today is 300 million tons compared with the 6 million tons of India. Steel production of China is already more than 14 million and her electricity production is three times that of India. There is a massive base of modern economy on which the superstructure of a mighty military strength is based.

Let us turn to India. First, we should tell ourselves this that the sinews of war are not different from the sinews of peace and the infrastructure of defence is not different from the infra-structure of a developing economy. We have to ask ourselves this question: whereas the effort must be large whether we have the strength in the economy and whether the administration is able, what will be the reply. I am afraid we have a very strange spectacle that an anaemic economy has been married to an emasculated and ematiated administration and the progeny will not certainly be socialism, but something very different, one of those monstrous progenies which come out.

I will be first taking the performance of our economy. Indian economy in the first year of the Third Five Year Plan developed at a pace of 2.1.

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per cent. In the second year, from the available date, it seems our rate of progress was 2½ per cent. We stipulated that the rate of growth of our economy in the Third Five Year Plan will be on an average between 5 and 6 per cent. The actual performance is that in two years, we have not been able to match the rate which we stipulated, promised to the nation in one year.

Let us turn—other Members have referred and I will quickly refer—to agriculture. During the past 10 years we have spent more than Rs. 2000 crores on irrigation and allied help to agriculture. What is the performance of our agriculture today? We find that the production in 1961-62 was less than in 1960-61 and the expected production in 1962-63 will not be higher than that we reached in 1960-61. Agriculture is the basis of this country's economy. The surplus for development was supposed to come from that and we are expected to save foreign exchange and be self-reliant. This has been the performance of agriculture. Where are you going to get the strength to sustain the economy with which we will match China in the realm of social service and in the building up of military strength.

Let me take up another important factor, steel which is the basis of industry. All our dreams of industrialisation of India depend upon our success in rapidly and with energy fulfilling our schemes for steel production. We have stipulated that we will be producing 7 millions tons at the end of the Third Plan. Actually, today, we are in the vicinity of 4 million tons which was the target set up for the end of the Second Plan. That is what we are achieving today. I have already made a reference to coal. Coal production in 1962-63 was the target setup for 1960—60 million tons. China multiplied her coal production four times in the First Five

Year Plan. We took 10 years to increase it by only 70 per cent. This competition with China, this battle with China will be fought in every sphere of our life. It is no use giving us financial aggregates in numbers and once again leading the nation into a false sense, lulling the nation into a false sense of self-complacency and security, since these are the financial aggregates that we are investing, everything is all right.

I will now take up another aspect of our economy. Take the very vital factor of fertilisers. We are producing today 220,000 tons of nitrogen as against a target of 800,000 tons which is stipulated. Take the question of heavy machinery. Where are we standing? We have stipulated that we will be producing heavy machinery of the estimated value of Rs. 1500 crores at the end of 1970. This year's production is Rs. 300 crores. This is again the infra-structure, the basis of our economy. We find here that all the major products are not marching, bounding; they are stumbling, limping, going at snail's pace. For example heavy foundry forge, coal mining machinery project and heavy electricals project: I think we are behind schedule by 3 years. On what are we going to build our economy? I shall have occasion, I think, during the Defence budget debate to show what percentage of the funds that we give for clothing, for arms, we will have to give for defence production, which will be directly linked with the civil production of the country.

I shall now refer to our effort. We have seen our agriculture, coal and steel. I will now turn to another thing: exports. We promised that we will be exporting about Rs. 1400 crores at the end of 1970. The actual performance today is Rs. 700 crores. Where are we going to get the foreign exchange needed? Do we expect to be continuously spoon-fed by the rest of the world? That would be inevitable unless we boost up our exports.

If the economy develops so slow, how are exports to be built up?

Now, I shall take domestic saving. We have stipulated that by 1970, we shall be saving 16 to 17 per cent of the gross national product. Today, our savings are in the vicinity of 9 per cent.

That is our performance about economy. Now I shall turn to our tax performance and tax collection. In a recent study, Professor Kaldor has pointed out that the more advanced countries collect between 25 to 30 per cent of the gross national product. In India, at the end of the First Five Year Plan period, we collected 6 per cent of our gross national product. At the end of the Second Plan, the figure reached 10 per cent, and with the budget of today, we have reached a respectable figure, I agree of 13 per cent. An impressive performance! But let us see the requirements and let us see the performance of other countries. Britain, confronted with a similar situation during the war was getting 40 per cent by tax effort, because she wanted to survive and to win, and that is what a nation has to do. But I would say that the effort on the part of the Finance Minister has been an impressive one. Inadequate as it is, it is impressive because of the past failures, but what is not impressive today is the receipts that we are supposed to get from these sources which again are expected to bring our tax structure in line with the requirements of a developing economy.

13 hrs.

I shall take a few taxes, for example. Shri Morarka has very cogently said how it is a habit and how it is the experience in every country that taxes are evaded, and how difficult it is to collect them. I think that if the criterion of Einstein is to be applied all of us are Einsteins too because we also do not know how we are taxed.

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Discussion

I would like to point this out to him by taking a few examples. Take capital tax. I would like to know from the Treasury benches the number of assesseees in this country. In a country where the economy is developing, and where the prices are rising what is the number of assesseees? In 1957-58, it was 405. Who will believe this figure? And what was the tax collected by way of the capital gains tax? It was Rs. 4 lakhs. What a staggering sum collected by our revenue collectors! In 1958-59, the number of assesseees was 618. In 1959-60, it was 917. And today, it is, if I am not wrong, a little more than 1200; it is between 1200 and 1300. Are these the only people who are liable to taxation, when we remember and we know how capital gains have been made in this country? What has really happened?

Take another example, namely the estate duty. Last year, the collection was Rs. 4 crores. A very interesting thing, Mr. Deputy-Speaker, this year also it is expected to be Rs. 4 crores. I think that this is not economics, but this is astrology. I do not know if those who are liable to this estate duty have suddenly developed longevity of life, or I do not know how this figure of Rs. 4 crores was reached. Perhaps, they knew the persons with the necessary amount of property and also knew who among them were going to die! This is not my field, but this is the field of astrology, and I shall not dare to enter it. But I was intrigued by this figure given in the estimates.

Now, I come to income-tax. The tendency of Government and their spokesmen and supporters is to pooh-pooh and say that it is Rs. 145 crores or so only, and 'only' in a country of this size where the need is so great for everything, and they are bold enough to say 'only Rs. 145 crores'. And they ask 'After all, what does it matter today?'. Now, let us look at it. First, there is an under-assess-

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ment, as has been pointed out to us; I did not know those figures before. But what a staggering figure! A rational estimate says that the under-assessment is of the order of Rs. 240 crores. When Professor Kaldor gave this figure that on an average India was missing tax collection from income-tax sources of the order of Rs. 150 to 300 crores, we brushed it aside as the figment of the professional imagination. Today, our own committees are telling the same truth, and even the Finance Minister is being obliged to accept this.

This is our tax collection effort. Now, what do we do if somebody gives us money? The international development authority gave India a credit of Rs. 28 crores for building roads. And you know how badly we need to develop our road transport system. This loan is the most beneficial and on the easiest terms. They gave us dollars which we could convert into rupees and use. This is the most beneficial loan that has been given. And what has happened? Out of a loan of Rs. 28 crores, so far, we have used only Rs. 2½ crores. The World Bank gave Rs. 10 crores for developing the second loan for the port of Calcutta. We have used Rs. 50 lakhs, that is, half a crore of rupees. And what about the credits that the Soviet Union has made available? Out of the credit of Rs. 9.52 crores for the drug project, so far, this country has used Rs. 1½ crores. Out of the total credits from the Soviet Union, stipulated, obligated to the tune of Rs. 330 crores, we have used Rs. 60 crores, which is less than 20 per cent. What a performance! We lack the will to tax the sources that can yield. We lack the vigour to collect from those who can give, and we lack the energy to spend what others give us. Indeed, a very impressive performance on the part of Government. We have seen our economy, and we have seen our tax collection. I shall now briefly turn to another

thing. But before I do so, while I am on the tax collections. I would like to say this on one or two tax proposals of the Finance Minister. They have failed to collect vigorously, and they have failed to tax imaginatively, and they turn now to small, pitiable and miserable sources like kerosene tax. Everybody has said about this, and I do not want to wax eloquent on this. I shall only refer to a letter which I have received from a teacher in my constituency.

He says, 'You have taxed 10 nP per bottle, but somehow what is 10 nP per bottle in Delhi, by the time it travels to the remote villages, gets translated into 20 nP per bottle, and already, they are being asked to pay 20 nP more per bottle. And then, he adds this story: We were conducting a literacy class to eradicate illiteracy from the village: our only source of light was the lantern. Now, we may not be able to conduct it, because the fishermen who live in my village used to contribute a few pies and they may not be able to pay it now, and therefore, we may not have that lantern, and, therefore, the class may have to be closed down.' Those people who sat in the evening by the side of that lantern had a little hope in their hearts that they would be reaching the highest state of man, namely to be able to read and write. But, now, the tax proposal, is to deny this to them. Indeed, an investment in progress.

Then, there is this super-profits tax. I think that it is a very healthy principle. I have, however, one observation to make on practical grounds, regarding this tax, and it is this, namely that we must see to it that this tax does not penalise the honest and the efficient, and secondly the small industries and the medium industries. That is absolutely imperative. It is not enough that we give the authority to the tax collector to allow or not to allow certain items of expenditure. We must develop norms

of cost accounting in this country, and this is the plea which we have been repeatedly making with Government. Now, it should not be difficult to develop the norms of cost accounting since we run so many of our own projects in the public sector in this country, and once we have these norms, the official can go and apply them and see whether he is being deceived. If not, such a tax, far from bringing the revenues—it may get us more than Rs. 25 crores; I have no doubt about it—may be a shelter for the dishonest, and an instrument of persecution and harassment in the hands of the unscrupulous and the corrupt official. So, care will have to be taken.

Having said this, I may also ask if we are looking for other sources. Shall we not have the courage in this emergency to sacrifice some of our favourite fads? Shri Morarji Desai is ready to tax tobacco. He is ready to tax kerosene. I know he will ask: 'Why should people smoke?'. He is very austere. Some of us admire his austerity. But I would like to tell him, do not try to cast the rest of India in your own image. The nation cannot afford more than one Morarji Desai. We have one, and that is enough. Let the people have a little *pan*. Let the nation have its *pan* and *biri*, and let the lanterns burn and let the chimneys burn in the villages. That is what we would be asking.

Now, I shall turn to another aspect. Why do we not have the courage to sacrifice some of our fads? I have some respect for the idealists who work in the Bharat Sewak Samaj. I hope Shri U. N. Dhebar will pardon me. I have also regard for other samajists like the khadi people and what they do for khadi. I am a habitual user of khadi and I love it. But we cannot go on providing crutches like that for what does not stand the test of the requirements of the people, and its crutches will have to be taken away.

And, finally, must we go on in the face of all the proof that is available,

even in refusing to have a second look at prohibition? It needs courage and honesty to say 'We made an experiment, and we are all proud that we had made it. The Constitution was quite right in giving us a directive, But we have made an experiment for so many years. I come from a State which has the benefit of having had this prohibition, and I know how much that State and its administration and people have suffered from this kind of impost of prohibition. Let us have the courage and the honesty to say that we made an experiment and we shall see if it is succeeding or not. But they are shirking this and looking aside.

I shall now come to the administration, before I wind up.

The moral basis of such fiscal effort is that there is a matching and supporting effort at all levels in Government, in terms of organisation, in terms of implementation and in terms of efficiency. Umpteen number committees have been appointed in the past to look into the question of efficiency and economy in administration and in plan implementation. The result of the findings has been a little more than zero in terms of concrete action reflected in enhanced efficiency and improved economy. What is wrong is this. The functions of the State, the duties of the State, the very form of the State, is totally changed. The State today has become the principle vehicle for ushering in the era of a welfare society. But we see the spectacle that an administration which did a watch-and-ward duty in accountancy is today required to look after a welfare state. It is the same old donkey which, instead of being obliged to carry the old cart of law and order, is today asked to carry to drag to pull the modern chassis on which are loaded such heavy commodities like development, equitable distribution and welfare. No wonder that the donkey does not much perform; it only keeps kicking and the chassis remains where it is.

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I am not being disrespectful of our officialdom, but I am being only objective about what is happening. Those of them who are dedicated, those who do their duty—all plaudits and all acclaim to them. But we have to take a closer look. The Auditor-General only points out visible waste. But the invisible waste is far greater compared to the visible waste which he points out. This invisible waste is caused by delays in implementation of programmes, by the upsetting of schedules and by production forgone.

A few examples. We know—I think Shri Morarka will not now contradict me because we have pointed this out to the House once that everyday's delay in commissioning the Rourkela plant cost the nation Rs. 15 lakhs. Recently, we saw the dead-hand of this kind of red-tapism, lack of imagination, this kind of refusal to act with speed during the emergency itself. A certain ordnance depot badly needed machinery which was ordered and bought, but it could not reach its destination because some officer was asking the people concerned. Who gave you the authority to indent this? How did you exceed your authority? Therefore, for six long weeks this machinery was lying idle in Delhi when the enemy was knocking with his bayonets at the door of our frontiers.

It is estimated that the field rats destroy foodgrains of the value of Rs. 16 crores per year. But how much damage do these rats of inefficiency do to the vitals of the administration is not yet fully estimated. It is incalculable. We have to take a closer view of this.

There is this talk about austerity. Everybody is talking about it. I read a speech by the Prime Minister at Bhopal yesterday and today I read a speech he delivered at Raipur, asking people to tighten belts and lead an austere life. Very good advice. I would like to say this: under the pre-

sent dispensation, it seems austerity is a commodity meant purely for export, export to the slums, to the tenement of the worker and to the hut and to the cottage of the peasant; it is a commodity whose import into ministerial mansions and into the higher echelons of our administration is strictly banned. I have not seen anybody so venturesome among them who has even tried to smuggle a bit of this quality into their houses. I do not want to go into this expenditure galore in the midst of the emergency. Everybody has referred to it. But I got a letter in which a constituent asks: 'What were they doing with this Rs. 600 worth of electricity? It is my two years' income'. Then he asks: 'Did they drink' electricity? How did they consume so much?

Shri Hanumanthaiya (Bangalore City): It seems it includes electricity consumed by peons, drivers and all those people.

Shri Hari Vishnu Kamath (Hoshangabad): This is explaining away, not explaining.

Shri Nath Pai: In conclusion, we will have to see that our economy becomes buoyant, that there is full employment, that there is no wasted capacity and that administrative norm is something like this—this is what Riper in his *History of the United States Civil Service* has suggested;

"An entirely new type of public servant came storming into Washington".

This was during the New Deal days and the same is happening in the New Frontier days—

"young, enthusiastic, idealistic, able and hard working...."

It was a 'psychic blood transfusion' which saved America. Our civil service needs a psychic blood transfusion.

Finally, may I make one appeal? It should be the unchanging, unfailing aim of all our efforts, of all our endeavour, whether fiscal or otherwise, to defend us to defend our frontiers, to defend our freedom, to defend our heritage and to ensure that the jawan who is standing guard in the Himalayas braving the hazards of an inclement weather and an unscrupulous foe, will not have to worry, that he will be adequately supplied, adequately fed, adequately clothed and adequately armed and that he will not have to worry about those whom he has left behind, his dear ones, old parents or the young companion of his life, that nobody will take away from the lips of his mother or father the cup of tea or the biri or the bowl of rice and nobody will extinguish the kerosene lamp that burns in his tement or in his hut. Let us place in his hands the arms and weapons that he needs and let us plant in him hope and faith so that he may succeed and we may prosper.

Shri P. Venkatasubbaiah (Adoni): We have been discussing the budget proposals for the last three days. Eminent speakers from all sides of the House have taken part in this discussion. When I was listening to Shri P. K. Deo, Deputy Leader of the Swatantra Party, I felt as though he was unfolding the Swatantra Party budget before this House. His speech consisted of a number of contradictions, of course championing the rights of the landlords and big industrialists in the country. He also appeared to champion the cause of the peasantry by saying that food production has not come up because of the land ceiling. That was the burden of his son, and I felt that the Swatantra Party which is championing the cause of the landed gentry in this country is not going to save us from the Chinese menace.

Coming to the taxes that have been imposed, the most contraversial tax that has been often criticised by the press and by some important speakers is the super profits tax. Much has been said for and against it. But I

can only quote the remarks made by an illustrious predecessor of the present Finance Minister, Shri C. D. Deshmukh. While speaking on the budget proposals, he said:

“Talk of taxation destroying incentive for higher productivity should be deprecated and the entrepreneur should regard himself as a commission agent for national wealth. A return of 3 per cent for the intreprenuer on increasing national wealth was quite a lot”.

This disposes of the argument against the imposition of the super profits tax. I cannot do more than invite attention to these remarks. Shri Morarka has also been justifying the way in which the super profits tax has been levied.

In this Budget, the Finance Minister has budgeted for a defence lay of Rs. 867 crores in 1963 and increased the Plan outlay from Rs. 1465 crores to 1681 crores. Thus, a record total of over Rs. 2,500 crores has to be raised by levying new taxes. So, some of these taxes which have been imposed by the Finance Minister are in consonance with the needs of the times. Our independence and integrity have been threatened by an unscrupulous aggressor. We have also been threatened by the unfriendly act of our neighbour, Pakistan, which has entered into an unholy alliance with China bartering away our territory. So, we have to face these two unscrupulous enemies. In this background, any amount of sacrifice or burden will not be too great for the patriotic Indian. When the jawan goes to the front to fight the enemy, to sacrifice his life, can we not be prepared to bear more burden of taxation? Industrialists in this country have been provided with the umbrella of protection by Government for the last 15 years. They have been protected from incentives. Now, if they are called foreign competition, and given several upon to sacrifice some of their profits, it should not be felt that the entire industry is being killed and that the

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incentive is being taken from them. So, it is justifiable to levy this super profits tax.

I have to say only one thing regarding the compulsory saving scheme so far as agriculturists are concerned. Agriculturist form the vast majority in our country, and many of them have uneconomic holdings. The facilities or the incentives that are being given by the Government, as I have said several times, do not reach them. They are groaning under poverty and heavy taxation. Already they have been taxed in several States more than what they deserve. In my State of Andhra Pradesh, as per the recent Budget proposals of the Government, land revenue has been increased by 200 per cent. Of course, the compulsory savings scheme is based on 1959-60. Whatever it is, if they are asked to pay half of the land revenue, it will work very hard on them, and they may not be able to pay this compulsory deposit. So, I would request the Finance Minister to see if he can exempt agriculturists paying Rs. 10 or less of land revenue, as it would go a long way to alleviate their sufferings.

Much has been said about the levy on kerosene. I do not want to add anything, except to request the Finance Minister to see that this is lessened.

13.25 hrs.

[DR. SAROJINI MAHISHI in the Chair]

We have been making strenuous efforts during the last 15 years to improve the economic conditions of our people, and we have made much progress in spite of our shortfalls and shortcomings, and in spite of the criticisms that have been levelled most uncharitably by the Members of the Opposition often times. But we have not done much to provide the elementary facility of drinking water supply to thousands and thousands of our people in the villages. In my constituency, for instance, there are 40 to 50 villages consisting of 50,000 to 60,000

people who do not have the primary, elementary facility of drinking water. They have to go miles and miles to get water, and their lot is most pitiable in summer. Government has to come to their rescue by requisitioning lorries and providing them with drinking water. If after 15 years we cannot provide even drinking water of our unfortunate brethren, it is not a compliment to our welfare schemes.

Then I come to famine prevention measures. The area affected by famine in this country is 97,780 square miles, of which 60 per cent is in Andhra Pradesh. Andhra Pradesh has the biggest famine-affected zone in our country. Very many representations have been made, very many requests have been made in this House by and from the State Government to give necessary financial assistance to eradicate famine permanently from our area. Very recently the Central Government sanctioned a scheme of Rs. 7 crores for a pilot project for famine eradication purposes in that State, but the most unfortunate thing is that the State Government have been asked to spend the money out of their plan schemes, the Centre has not come up with any assistance. So, I would request the Finance Minister to give this money from the sum of about Rs. 21 crores allotted by the Planning Commission for agricultural production, so that famine can be eradicated in Andhra Pradesh.

Then I come to the food production programme in the country. During the Third Plan period it is said that an additional area of land has been brought under irrigation, but there has not been any appreciable increase in productivity, it being only 1.4 per cent, in spite of so many projects having been constructed and the additional area being brought under irrigation. The reason for this seems to be either defect in our approach so far as food production is concerned, or defect in our administrative set-up. It is often said that there is lack of

co-ordination between the State and the Central Governments so far as food production is concerned. It is an important item in our development programme. The Prime Minister often says that agriculture is the strongest base for defence purposes and for making our country self-sufficient. In spite of vast areas being brought under irrigation, there has not been appreciable increase in food production in the country. Productivity has increased only by 1.4 per cent. Sometime back our Prime Minister wrote to the State Chief Ministers that agricultural portfolio should be taken over by the Chief Ministers. But even in my State which is considered to be the most important State so far as agricultural production is concerned, the agriculture portfolio is not in the hands of even a Cabinet Minister but a Minister of State. That is the sort of treatment that is being given to food production programme in our country. The additional irrigation potential created still remains unutilised. Nearly one-fourth of the additional irrigation potential created in this country goes unutilised and it is said that the beneficiaries are not taking advantage of it. When we levy such a charge, we do not look to their actual problems: lack of credit facilities, economic strength etc. to utilise the irrigation potential. Instead of giving them additional facilities, we have been putting a betterment levy, additional surcharge taxation, etc. making their position very difficult. Proper steps should be taken in these directions so that they could utilise the irrigation potential created in this country and the food production also will improve simultaneously.

I shall conclude with this last point: the regional imbalance created in this country. There have been persistent demands from States like mine for location of industries from the Central sector. In this respect our State has been grossly neglected. Out of Rs. 1200 crores set apart for the Central sector projects a negligible amount of Rs. 40-50 crores is allotted to Andhra

Pradesh. Unless there is an all round development there will not be much satisfaction. The charge would be that the other States have been neglected at the cost of influential States. It will not create a healthy atmosphere in the country. With these remarks, I conclude that the Finance Minister has introduced a bold, revolutionary and imaginative Budget so that we may fight with courage the Chinese who have encroached upon our motherland.

श्री म० सा० द्विवेदी (हमीरपुर) :
समानेत्री जी, वित्त मंत्री ने १९६३-६४ के लिये जो आय-व्ययक के अनुमान प्रस्तुत किये हैं, उन के सम्बन्ध में मेरी प्रतिक्रिया सहानुभूतिपूर्ण है, लेकिन कुछ बातें ऐसी अवश्य हैं, जिन की तरफ ध्यान देना होगा।

मैं जानता हूँ कि जिन परिस्थितियों में वे अनुमान बनाये गये हैं, वे हमारे देश के लिये विषम हैं। हमें चीनियों का मुकाबला करना है और हमारे सामने जो संकट आना है, उसके लिये तैयारी करनी है। इस लिये मैं इन प्रस्तावों का समर्थन करता हूँ। मैं इनका समर्थन इस लिये कर रहा हूँ, क्योंकि भारतवासियों का चरम-लक्ष्य यही है कि हम इस संकट का सामना वीरता और बहादुरी से करें।

यह प्रजातंत्र है और प्रजातंत्र में शासनकर्ता जनता के ही प्रतिनिधि होते हैं। इसलिये शासनकर्ता और जनता में अन्तर नहीं आना चाहिये था। किन्तु जब शासकों के सम्बन्ध में कठोरता से काम किया जाता है, तो शासन कुछ भिन्न स्थिति में आ जाता है और इस स्थिति के लिये हमारे एक लेखक ने लिखा था :

जनपद हितकर्ता द्वेषताम् याति राज्ञे
नरपति हितकर्ता द्वेषताम् याति लोके।

यानी यदि हम जनता के समर्थन में बात कर रहे हैं, तो शासनकर्ता हम से कुछ द्वेष कर रहे

[श्री म० ला० द्विवेदी]

सगते हैं और जब कभी हम इस के विपरीत आचरण करते हैं, तो लोगों में उस की निन्दा होती है। चूँकि यह प्रजातंत्र है, इस लिये जिस परिस्थिति से हम गुज़र रहे हैं, उस में सरकार और हम को जनता के साथ मिल कर काम करने की आवश्यकता है और विशेषकर उस जनता के साथ, जो कि इस देश में अस्सी प्रतिशत है। अस्सी प्रतिशत जनता वह है, जो गरीब है, जो कि देहातों में रहता है, जो निरीह और मूक है और सरकार के सामने तेज़ी से नहीं आ सकती है।

हम ने देखा है कि आज-कल के सम में कुछ ऐसी बात हो रही है कि हमारा रुझान पूँजीवाद की तरफ ज्यादा है और गरीब तबके की तरफ कम है। मैं इस सदन से यह पूछना चाहता हूँ कि श्री जान मथाई और श्री मोरारजी देसाई के बजटों में क्या अन्तर है। जान मथाई भी कामन मैन के लिये, साधारण व्यक्ति के लिये, वही काम करते थे, जो कि आज मोरारजी भाई ने किया है। मैं यह जानता हूँ कि उन को धन की आवश्यकता थी और जहाँ तक गरीब जनता का प्रश्न है, वह तो प्राण देने के लिये भी तैयार है, धन तो क्या चीज़ है। अगर इस से भी ज्यादा कर लगाय जायें, तो हम और जनता उन के लिये तैयार होंगे। लेकिन यह देखना चाहिये कि कौन कितना देने के काबिल है। यदि सरकार अमीर तबकों से अधिक वसूल करे और अपेक्षातः गरीबों से उतना मागे, जितना कि वे दे सकते हैं, तो समझ में आता है कि उस के हृदय में समानता और न्याय का कुछ स्थान है। लेकिन जब वह गरीब तबके को सताती जाती है, तो कठिनाई का सामना करना पड़ता है।

बुलमार के सेनानी के इस सदन में आने के पश्चात् हम में से बहुतों को यह आशा बंधी थी कि दिवंगत सरदार पटेल

की क्षति की शायद पूर्ति हो सकेगी। हमें यह पता नहीं था कि स्वतंत्रता संग्राम के दिग्गज, जिन्हें साबरमती के महावत के अंकुश से आगे बढ़ने की प्रोत्साहन मिलता था, उस अंकुश के उठ जाने पर सामने के शत्रुओं को देख कर पीछे लौट पड़ेंगे। सामने के शत्रु कौन हैं? सामने के शत्रु हैं सचिवालय-मुन्दरी के कलम-कटाक्ष, उस के सम्मोहन-वाण, पूँजीपतियों की फूँकारें, भ्रष्टाचार और दफ़तर की शलत किस्म की कार्यवाहियों का समर्थन। इन शत्रुओं को देख कर हमारे दिग्गज पीछे लौट कर अपनी ही सेना को रोद रहे हैं। कौन है हमारी सेना? जनताजनार्दन ही हमारी सेना है। उस सेना को वह रौंदना चाहते हैं। कहा गया है कि कायर हाथी जब दुश्मन से भयभीत हो जाता है, तो वह अपनी फ़ौजों पर पैर रखता है और उन को तहस-नहस कर डालता है।

मेरे पीछे एक सदस्य है। उन्होंने विगत एक दिन साबरमती के सन्त का जिक्र किया और उसके साथ ही बुलमार के सन्त का भी जिक्र किया। इस पर पहले तो मुझे कुछ आश्चर्य हुआ, लेकिन बाद में मेरी समझ में आया कि वर्तमान परिस्थितियों में सन्त की परिभाषा भी तो बदल सकती है। साबरमती का सन्त शत्रुओं का मुकाबला करने के लिये लोगों को जेल भेजता था, जब कि आज का सन्त दो दो हज़ार रुपये महीने वाली कोठियों के वातानुकूलन में निवास करता है और लोगों को वातानुकूलन में बन्दी करने के लिए भेजता है। आज का सन्त विद्युत् चालित भ्रगणित अग्निमंजूषिकाओं की गर्म रोशनी में तपस्या करना चाहता है, भले ही उन में गर्म रोशनी पैदा करने में जनता के सैकड़ों रुपये बर्बाद होते हों, परन्तु निर्धन के अंधेरे का जो सहारा दिया है, उसे भी वह उस के हाथ से छीन लेना चाहता है। हम हज़ारों बातियों के

बीच में रहना चाहते हैं, लेकिन निर्धन गरीब के चिराग के लिये जो मिट्टी का तेल मिलता है, उस पर भी हम प्रतिवर्ष कर लगाते चले जाते हैं। पिछले वर्ष जब माचिस का जिक्र आया, तो श्री मोरारजी देसाई ने कहा कि मैं छः पैसे में माचिस खरीद कर लाया हूँ, जब कि मैं इसी संसद्-भवन में से एक माचिस खरीद कर लाया सात पैसे में और उस माचिस पर लिखा था "सात पैसे" ? मोरारजी भाई ने उस वक्त मेरी बात नहीं मानी थी लेकिन आज जब आप देहात में चले जायें और वही माचिस आपको आठ नए पैसे में मिलेगी। जितना हम कर लगाते हैं, उस कर के बाद जितना मूल्य किसी वस्तु का बढ़ना चाहिये, उतना नहीं बढ़ता है, उससे कहीं ज्यादा बढ़ जाता है, उस कीमत पर तो वह वस्तु मिलनी ही नहीं है, न शहरों में और न देहातों में। इस बात को आपको मानना पड़ेगा। हर बार आपकी तरफ से कहा जाता है कि मूल्य अधिक न बढ़ने पायें, इसकी व्यवस्था की जायगी, लेकिन ऐसा कुछ किया नहीं गया है। मूल्य बढ़ जाते हैं, सरकार दृष्टांत से काम नहीं लेती है। जो लोग तेज मूल्यों पर वस्तुयें बेचते, हैं, उनको पकड़ सके उनको धन्दर कर सके, उनको धर सके, उनके खिलाफ बड़ी कारवाई कर सके, ऐसा कुछ सरकार की तरफ से नहीं किया जाता है। जिस हद तक कर लगाये जाते हैं, उस हद तक मूल्य बढ़ें तब भी कुछ बात है, लेकिन ऐसा नहीं होता है। मूल्यों पर कोई नियंत्रण ही नहीं लगाया जाता है। यह बड़े ही खेद की बात है। यह भी कम परेशानी की बात नहीं है कि करों का सारा बोझ केवल दान हीन जनता पर ही डाला गया है, उस पर ही अधिक डाला गया है। इस देश की रीढ़ की जो हड्डी है, इस देश का जो किसान है, जो सब कुछ पैदा करता है, जिस के बल रूने पर यह सरकार तथा दूसरी सरकारें बनती हैं, उस किसान की प्रत्येक आवश्यकता की चीज के

मूल्य तो निरंतर बढ़ते जाते हैं लेकिन जो वह पैदा करता है, जो उसकी फसल हीती है, उसके दायों पर नियंत्रण करने की बात भी सरकार निरंतर सोचती रहती है और कहती रहती है कि उसकी फसल के दाम न बढ़ने पायें, गेहूँ के दाम न बढ़ने पायें, जो उत्पादन खेत में होता है, उसके दाम न बढ़ने पायें। लेकिन किसान को जिन वस्तुओं की आवश्यकता होती है, उसके दाम बढ़ जायें, इसकी कभी चिन्ता सरकार को नहीं होती है।

मैं आपको बतलाना चाहता हूँ कि उत्तर प्रदेश में तथा बिहार में सन् १९५९-६० में जो लगान लिया जाता था, उससे आज दुगुना लगान लिया जा रहा है। वहाँ की सरकारों ने लगान की दरे बढ़ा दी हैं। अब केन्द्रीय सरकार ने ५० प्रतिशत १९५९-६० के लगान पर अनिवार्य बचत की योजना भी लागू करने का विचार किया है। इस प्रकार से उत्तर प्रदेश और बिहार के किसानों पर ढाई सौ प्रतिशत का बोझ पड़ गया है। मैं वित्त मंत्री जी से पूछना चाहता हूँ कि क्या किसान के उत्पादन में ढाई सौ प्रतिशत की वृद्धि हुई है ? यदि नहीं हुई है तो हम उसकी स्थिति में कैसे सुधार कर सकते हैं, कैसे उसकी गरीबी को दूर कर सकते हैं और कैसे हम उससे आशा कर सकते हैं कि वह अपने बच्चों को पढ़ाये, कैसे हम उसके रहन सहन के स्तर को ऊँचा कर सकते हैं।

हम कहते हैं कि हम ने बड़ा भारी विकास किया है। मैं मानता हूँ कि विकास खंड गांव गांव के लिये बनाये गये हैं। लेकिन मंत्रे क्षमा किया जाए अगर मैं यह कहूँ कि विकास खंडों के अधिकारियों के बंगले बनने पश्चात् अगर उन के आस पास कुछ हरो भरी सांठियाँ लग जाने के पश्चात् वहाँ पर जहाँ पहले धूल उड़ा करती थी, अब भी मल हाँ उड़ती है। मैं मानता हूँ कि प्राथमिक पठशालायें गांव गांव में खोली गई हैं और शिक्षा का प्रसार हुआ है। लेकिन जहाँ तक उसकी ही

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आर्थिक स्तर को ऊंचा उठाने की बात है, देहातों का आर्थिक स्तर ऊंचा नहीं उठा है। उनका जो मान है, वह सस्ता बिबत्ता है और उनको जिन चीजों की जरूरत होती है, वे महंगी खरीदनी पड़ती हैं। आप देखें कि किस प्रकार से उनके साथ न्याय हुआ है और किस प्रकार से शहर वालों के साथ न्याय हुआ है। पेट्रोल शहर वाला इस्तेमाल करता है। पेट्रोल के दाम तो बढ़े हैं दो आने यानी नी आने लिटर से बढ़ कर ग्यारह आने लिटर हुआ है, लेकिन मिट्टी के तेल के दाम २८ नए पैसे फी बोतल से बढ़ा कर ३८ नये पैसे फी बोतल कर दिया गया है। करों का भार भी शहर के ही लोगों पर कम डाला जाता है और देहातों के लोगों पर अधिक डाला जाता है। जीवन की जितनी भी आवश्यक वस्तुएँ हैं, उन पर जो कर लगाये हैं, उन का भार शहर के लोगों पर कम और देहात के लोगों पर अधिक डाला गया है। यह तब है है जब कि ८५ प्रतिशत जनता देहात में रहती है।

मैं यह नहीं कहता हूँ कि शहर वालों के लिए कुछ न किया जाए। उन के लिए भी जो कुछ आप उचित समझें करें, उनको भी आप देख रख करें। लेकिन आप देखें कि देहातों में हालत क्या है? जिस जमींदार ने अपनी जायदाद दो लड़कों में बाँट दी, और उन दो लड़कों में से एक लड़के ने उस जमीन को बेच करके शहर में दस बीस मकान खरीद दिये या बना दिये, वह तो बड़े आराम से रह रहा है लेकिन जिस लड़के ने अपने पास उस जमीन को रखा है खेतों करने के लिये, वह आज अपने बच्चों को भोजन नहीं पढ़ा पा रहा है। देहातों में आज हर प्रकार की असुविधा है। वहाँ पर गुडागर्दी का बोल बाला है। वहाँ पर न्याय की कोई व्यवस्था भी आप वहाँ नहीं कर पाये हैं। सुरक्षा की व्यवस्था भी आप वहाँ नहीं कर पाये हैं। कोई भी उनको वहाँ जायदाद छिन सकता है, उनको मार सकता है, और यहाँ तक कि हर

वक्त उनको धमकी के अन्दर रहना पड़ता है। उसके आराम की बात तो कम सोची जाती है, उस पर नित्य प्रति खर्च बढ़ाने की बात ज्यादा सोची जाती है। २७५ या ३०० करोड़ रुपये के नए कर अब लगा दिये गये हैं। मैं मानता हूँ कि आपको धन की आवश्यकता है। आप तीन सौ करोड़ बजाय चार सौ करोड़ रूपये के कर भी लगा सकते थे। लेकिन आपको यह तो देख लेना चाहिये कि जो ११३, बीस या पच्चीस बड़े बड़े पूंजीपति हमारे देश में हैं, जो करोड़पति हमारे देश में हैं, क्या उन सौ बड़े तीन चार सौ करोड़ की राशि इट्टा नहीं हों सक्ती थी? आप उन सौ बड़े धन ले सकते थे और जनता-जनार्दन को छुड़ सकते थे। मैं यह नहीं कहता हूँ कि हमेशा के लिये जनता-जनार्दन को छुड़ दिया जाए। लेकिन उस वक्त तक तो छुड़ दिया जाना चाहिये, जब तक कि उच्च स्तर ऊंचा नहीं हो जाता। यदि उसकी आमदनी में सौ प्रतिशत वृद्धि हो जाए, तो आप ५० प्रतिशत या ७५ प्रतिशत या ९९ प्रतिशत भी कर लगा सकते हैं और ऐसा अगर आप करते हैं तो कम से कम उसकी आमदनी एक प्रतिशत तो बढ़ती है। लेकिन उसकी आमदनी बढ़ती न हो, दिन-प्रति-दिन घटती जाती हो, तब फिर जब कर लगाये जाते हैं तो कठिनाई का अनुभव होना स्वाभाविक है, तब उनके लिये आप गुडारा करना भी कठिन हो जाता है। वह मुक है, कुछ वह नहीं सक्ती है। मैं चाहता हूँ कि उसको नहरों से आंखल न किया जाए।

हमारा मंत्रिमंडल है, निमाण विभाग है तथा दूसरे अनेकों विभाग हैं, उन में जितनी कमियाँ हैं, क्या उनको दूर कर दिया गया है? उन में जो धन राशियाँ खर्च होती हैं, उन में कमी करने का क्या कोई प्रयत्न किया गया है। वहाँ पर इस आपाकालीन परिस्थिति का क्या कोई असर पड़ा है? कुछ भी नहीं पड़ा है। आप किसी भी सचिवालय में चले जायें, बिस्ती भी दफ्तर में चले जायें, किसी भी

मंत्री के घर चले जायें, आप कह नहीं सकते हैं कि अ.प.तकालीन परिस्थिति में से हमारा देश गुजर रहा है। कितां प्रकार से भी खर्च में कोई कमी नहीं आई है। अ.प.का भी चाहिए कि आप त्याग करने के लिए तैयार हों। अभी कल हमारे मेहरबन्द खजाना साहाने बताया कि मिनिस्टर्स सेलेरोज एक्ट के अनुसार कोई बटोरी नहीं की जा सकती है। मैं पूछना चाहता हूँ कि यह एक्ट क्या बना था? क्या यह एक्ट आपातात्कालीन परिस्थिति में बना था या तब बना था जब शांति की स्थिति थी। आज शांति की स्थिति नहीं है। आज आप तकालीन परिस्थिति है। इस परिस्थिति में हमें भी चाहिए कि हम थोड़ा सा त्याग करें और थोड़ा सा आगे बढ़ें। यदि हम ने ऐसा किया तो जनता को हमें यह बहाने का मौक़ा मिलागा कि मंत्रिमंडल, सूचिदालय तथा हमारे अन्य विभाग भी आज त्याग करने के लिए तैयार हैं और तुम्हें भी तैयार होना चाहिये। मैं वेशभूषण का विरोधी नहीं हूँ। कौन कौसा वेशभूषण पहने है, इसके बारे में मैं कुछ नहीं कहना चाहता। लेकिन जनता जनार्दन जिस वेश भूषण में रहती है, जिस स्थिति में रहती है क्या हमें सचिवलय में या दूसरी जगहों पर बर्तन लंग देखने को मिलते हैं। विल्कूल भी नहीं मिलते हैं। यह चीज सत्कार गलत है। विभ्रमता की परिस्थिति दिन प्रति दिन बढ़ती जा रही है। जंग नीचे है वे और नीचे जा रहे हैं और जंग ऊपर है वे और ऊपर उठते जा रहे हैं। जब इस प्रकार की परिस्थिति देश में उत्पन्न हो रही है, तो इसका मतलब यह है कि हम जनता के साथ न्याय नहीं कर रहे हैं। गरीब तो त्याग करना चाहता है और त्याग करेगा भी और आखिरी दम तक त्याग करेगा। वह त्याग करता आ भी रहा है। जनता आप की मर्जी के अनुसार चलेगी और जिस हद तक आपको सहयोग दे सकती है देगी और हम भी उतकां ऐसा करने के लिए प्रताहित करेंगे। लेकिन सांचमे की बात यह है कि हम और आप उसके साथ न्याय करते हैं या नहीं करते हैं और नहीं करते हैं तो हमें चाहिये कि हम उसके साथ न्याय करें।

आप किन किन वस्तुओं पर टैक्स लगा रहे हैं मिट्टी के तेल पर आप टैक्स लगा रहे हैं। अन्न मिट्टी का तेल गरीब आदिमी होता है यह इस्तेमाल करता है। आप डीजल आदि पर टैक्स लगा रहे हैं जिससे ट्रैक्टर आदि चलते हैं और थोड़ी सिचाई की व्यवस्था हो जाती है। आप साबुन पर टैक्स लगा रहे हैं, जो कि गरीब जनता की आम इस्तेमाल की चीज है। जो भोजन विलास की अच्छी अच्छी सामग्रियां हैं, जो पूंजीपतियों की बड़ी बड़ी आराम की चीजें हैं, उनके पास जो बड़ी बड़ी धन राशियां हैं, उन पर इन टैक्स का असर कम पड़ता है। आप दस हजार से एक लाख तक समान रूप से कर लगाते हैं। कोई फर्क नहीं दिखाते हैं। बचत में भी यही हालत है। गरीब किसान से जो आप पचास प्रतिशत लेंगे, वही आप बड़ी आसामी से भी लेंगे। जिसका पांच सौ या पांच हजार रुपये लगान है, उन दोनों से आप समान रूप से लेंगे। एक आदमी तो ज्यादा पैदा कर सकता है, ज्यादा दे सकता है लेकिन दूसरा न ज्यादा पैदा कर सकता है और न ज्यादा दे सकता है लेकिन यहां पर दोनों को समान रूप से त्याग करना पड़ेगा। इस तरह की चीजें जो हैं, उनकी तरफ माननीय वित्त मंत्री जी का ध्यान जाना चाहिये।

हम लोग आपका समर्थन करते हैं, कांग्रेस-जन तथा जनता जनार्दन भी आपका साथ देते हैं और जहां यह सब कुछ है वहां पर आपके लिए विचारणीय प्रश्न यह भी है कि आप काल्पनिक संसार में कब तक रहेंगे? आज तक आप ऐसी ही दुनिया में रहते आये हैं जिसका नतीजा यह हुआ है कि जनता और सरकार के बीच सामंजस्य स्थापित नहीं हो पाया है। आप ऐसे कर लगाते हैं जिनके बारे में या तो आप सोचते नहीं हैं और अगर सोचते हैं तो जान बूझ कर ऐसे तबकों को बचाते हैं जो सम्पन्न हैं और ऐसे तबकों पर कर लगाते हैं जो निर्बन्ध हैं, अरंग हैं, साबुन-होन हैं। इन परिस्थितियों में क्या कोई बीच का

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रास्ता निकल सकता है। मैं समझता हूँ कि इन टैक्सों के बारे में हमें फिर से विचार करना चाहिये और फाइनेंस बिल के आने के पेशतर ही विचार करना चाहिये। वे कर जो जन साधारण को नुकसान पहुंचाते हैं, हानि पहुंचाते हैं, उसके जीवन को दूभर बनाते हैं, कठिनाइयाँ उसके सामने उपस्थित करते हैं, उसका गुजारा मुश्किल से हो सके, ऐसी परिस्थितियाँ उत्पन्न करते हैं। उनको या तो कम करना चाहिये या बिल्कुल निकाल देना चाहिये। जो कर साधारण तौर से निकाले जा सकते हैं, उनको तो निकाल देना चाहिये और जो कम किये जा सकते हैं, उनको कम कर दिया जाना चाहिये। इस पर यदि हम गम्भीरतापूर्वक विचार करें, तो ऐसा करना हमारे लिए मुश्किल नहीं होना चाहिये। आपको बहुत से ऐसे साधन मिल सकते हैं, जहाँ से आपकी आवश्यकताओं की पूर्ति हो सकती है।

मैंने पिछली बार भी वित्त मंत्री जी से कहा था और आज फिर मैं उसको दोहराता हूँ कि हम संसद् सदस्य जो देहातों से या दूसरे निर्वाचन क्षेत्रों से निर्वाचित हो कर आते हैं, उनसे बजट के बारे में कोई राय नहीं ली जाती है किस प्रकार के कर लगने चाहियें, इसके बारे में हमारी कोई राय नहीं ली जाती है। हम नहीं कहते हैं कि हम जो कुछ भी कहें, उसको आप स्वीकार ही कर लें, उसके अनुहार ही आप चलें, लेकिन राय तो आप हमारी अवश्य ले सकते हैं। अब भी बजट के सम्बन्ध में जो स्पीचिज यहाँ हम कर रहे हैं और भारत भर के निर्वाचित प्रतिनिधि जो बातें आप से कहते हैं, उनका असर आपके बजट पर सीधा नहीं पड़ता है और अगर पड़ता भी है तो बहुत ही कम, बहुत ही सूक्ष्म पड़ता है और वह प्रभावोत्पादक नहीं होता है। मैं देख रहा हूँ १९५७ से लेकर आज तक जितने भी बजट बनाये गये हैं, साल-पर-साल, हर बजट के बारे में जनता की प्रतिक्रिया यह रही है कि हम तो सरकार का साथ देते

रहे हैं, जनता तो सरकार का साथ देती रही है लेकिन सरकार सदा साधारण लोगों पर चोट ही करती रही है, उनको चोट ही पहुंचाती रही है और बड़े लोगों को बचाती रही है। आज भी यही हालत इस बजट की है। जब यहाँ पर जान मथाई साहब या दूसरे मंत्री थे जिनका सम्बन्ध पूंजीपतियों से था, तब तक तो कोई आपत्ति नहीं की जा सकती थी लेकिन आज जब मुरारजी देसाई जो कि हमारे बीच के आदमी हैं, जनता जनार्दन के बीच से आये हैं और जो जनता की हालत को समझते हैं और जानते हैं, और उनको पता है कि उनकी आय इतनी नहीं है कि वह करों के भार को वहन कर सके अब वह इस रह के टैक्स लगा देते हैं तो आश्चर्य होता है। यह हमला जनता पर बराबर हो रहा है। इसको रोका जाना चाहिये।

अब मैं दो तीन मुझाव भी आपके सामने रखना चाहता हूँ। पहला मुझाव तो मेरा यह है कि जो अनिवार्य बचत योजना है, इसमें उन लोगों को छोड़ दिया जाए जिनकी आमदनी तीन हजार या चार हजार या पांच हजार तक की है। उसके बाद जो अनिवार्य बचत है वह ली जाय। इसके नीचे के तबके अगर सम्पन्न हैं और दे सकते हैं तो मुझे कोई आपत्ति नहीं है, लेकिन जो निर्धन हैं उन्हें उससे दूर रक्खा जाय।

मिट्टी के तेल पर कर लगाया ही न जाये, और अगर लगाया जाये तो बहुत सूक्ष्म लगाया जाय।

पोस्ट कार्ड, बुक पोस्ट, तार आदि जितने जनता जनार्दन के पास सुख दुःख की खबर भेजने के साधन हैं उनके जो मूल्य बढ़ाये जा रहे हैं वे न बढ़ाये जायें। अगर कोई संसुद सदस्य दूसरे ७५० सदस्यों को कोई सूचना भेजना चाहे कि बजट के ऊपर हम कोई विचार विमर्श करना चाहते हैं तो ७५ ६०

लगेंगे तब कहीं ७५० सदस्यों के पास उसे भेज पायेंगे। साथ ही यदि अपनी कॉन्स्टिट्यून्सी के प्रत्येक परिवार को मैं एक एक पत्र लिखूँ पांच साल के अन्दर तो २,००० रु० लगेंगे नये आंकड़ों के अनुसार। इतना व्यय करके ही हम एक पत्र लिख सकेंगे। ऐसी स्थिति में दूसरे देशों में न जाने क्या क्या सुविधायें होती हैं। मैं चाहता हूँ कि आप अपना व्यय संभालिये और पोस्ट कार्ड, बुक पोस्ट और जो साधारण तार हैं—जो ऊँचे किसम के तार हैं उन पर आप चाहे जितना बढ़ा दीजिये, लेकिन जो जनता के तार हैं, जिनसे मरने, जीने और बीमारी की खबर दे सकते हैं, उनके रेट न बढ़ाइये। जनता यह चाहती है कि शुद्धता आ जाय शासन में। जो रीजनल इम्बैलेन्स हैं, जो पिछड़े हुए क्षेत्र हैं वह पिछड़ने जा रहे हैं और बड़े बड़े लोग बढ़ते जा रहे हैं। आप पिछड़े हुए लोगों का सुधार कीजिये ताकि पिछड़े क्षेत्र आगे बढ़ सकें।

जो करप्शन अर्थात् भ्रष्टाचार है, उस का निर्मूलन कीजिये और जो टैक्स की वसूली है वह दृढ़ता से कीजिये। यह नहीं होना चाहिये कि बड़ा आदमी तो रिश्वत देकर बच जाय और छोटे आदमियों पर अनाप शनाप कर लग जाय। उसे आप दृढ़ता से वसूल करे। साथ ही साथ जो आर्थिक अवस्था है उस की ऐसा बनायें जिसमें सभी लोग पूरी तरह से पनप सकें।

इन शब्दों के साथ मैं इन मुझावों को मानने के लिये कहता हूँ। साथ ही साथ कहता हूँ कि इन परिस्थितियों में मैं बजट का समर्थन करता हूँ और चाहता हूँ कि यह परिस्थितियाँ बदलें। लेकिन जो मुझाव और विचार मैंने दिये हैं उन पर आप विचार करें और जनता को राहत पहुँचायें तो देश का बड़ा भारी कल्याण होगा।

श्री काशीराम गुप्त (अलवर) : सभा नेत्री जी, यह जो वर्तमान बजट है यह कांग्रेस का कार की उन भूलों का परिणाम है जो वह

स्वतन्त्रता प्राप्ति के बाद से अब तक करती रही है। दुर्भाग्य की बात यह है कि हमारे प्रधान मंत्री जी एक ओर तो कहते हैं कि उनसे भूलें हुई हैं, होती रहेंगी, किन्तु वे यह बतलाने की कृपा नहीं करते कि वे कौन सी भूलें हैं जो उनसे हुई हैं दूसरी ओर यदि कोई उनको बतलाने की बात कहे तो उसको वे मानने को तैयार नहीं होते। क्या वे अपने हृदय को टटोलेंगे और देखेंगे कि कितनी बड़ी बड़ी भूलें उनसे अब तक हुई हैं? पहली भूल उस समय हुई जब पाकिस्तान बनाया गया, यह डिढोरा पीटा गया था कि अब हम सुख और शान्ति से रह सकेंगे। लेकिन सुख और शान्ति के बजाय हमें अशांति के युग में रहना पड़ रहा है। दूसरी भूल उस वक्त हुई जब कि काश्मीर का प्रश्न यू० एन० ओ० के सामने ले जाया गया, जिसका नतीजा आज हम भोग रहे हैं। तीसरी भूल उस समय हुई जब आजादी प्राप्त होने के बाद हम ने अपनी सीमाओं के बारे में जानकारी भी नहीं की, और उसका नतीजा यह हुआ कि आक्सार्ड चिन रोड पर चीन का कब्जा होने के तीन साल के बाद यह हमें मालूम हो सका। जो सरकार इस प्रकार की भूलें करे वह उसका नतीजा न भोगे यह सम्भव नहीं होता है। उससे आगे चल कर यह भी भूल हुई कि एक ओर पाकिस्तान बराबर अपनी फीजी तैयारी करता रहा चीन अपनी फीजी तैयारी करता रहा और हम शान्ति के नाम पर, डिफेन्स के नाम पर, अपनी तैयारी न कर के केवल इस तरह की बातें करते रहे जिससे हमारी झूठी शान दुनिया में बढ़े, हम दूसरों के पंच बनें और अपने घर का दिवाला निकालते रहें।

यह परिस्थितियाँ हैं जो हमारे देश में आज हैं। इसकी जिम्मेदारी जिस सरकार पर है उस सरकार की पार्टी का इन पन्द्रह वर्षों में क्या हाल हुआ, वह पतन की तरफ गई या उत्थान की तरफ, यह सब के सामने रोशन है। उसके भीतर भी क्या दशा है

[श्री कर्श राम गुप्त]

वह आज इस बजट अधिवेशन में हमारे सामने आ रहा है। समाजवाद का नारा लगाने वाली यह सरकार और यह पार्टी है और उसके भीतर किस प्रकार के नमूने हैं और कौन यह चिड़ियाघर बना हुआ है, यह बजट की वृद्धि के दौरान उनके सदस्यों से मालूम हो जाता है। जो नृजाति रुद्ध है वे कहते हैं कि सुपर टैक्स नहीं लगना चाहिये, जो गरीबों की वफालत करते हैं वे कहते हैं कि जरूर लगना चाहिये। तीन नृजाति सदस्य बोले। एक इस प्रकार से बोले कि १० परसेंट से ज्यादा के ऊपर यह लगना चाहिये और उससे भी आपको ४० करोड़ ६० मिल जायेंगे। दूसरे कहते हैं कि २५ करोड़ नहीं इससे ७५ करोड़ मिलेगा और इसलिये सारी नृजाति की व्यवस्था गड़बड़ हो जायेगी, यह इस वक्त नहीं लगना चाहिये। तीसरे आज इसकी वफालत करने लगे तो कहा कि इससे कोई नुकसान होने वाला नहीं है, सब कुछ ठीक होगा, लेकिन आखिर में सब पर पानी फेर दिया। श्री मोरारका जी आखिर में कह गये कि फिर उनकी बारीग कौंसिली जो है यानी बकिंग कंपिटल में जरूर मुश्किल पड़ेगी। इसलिये इसमें उसका इन्तजाम करना होगा। हमें बजट के लिये रुपये की जरूरत है और वे हम से इन्तजाम करवाते हैं और उनको देने के लिये। यह सारा चक्रग्रह क्या है? चक्रग्रह यह है कि वास्तव में हम सोचते हैं कि अगर इमर्जेंसी है, या आपात्काल है तो हमारा यह बजट डिफेंस बजट है। अगर हम यह मान कर चलते हैं कि यह डिफेंस का बजट है, तो निश्चित रूप से हमें यह कुर्बानी करनी पड़ेगी। जो पुराने सिद्धान्त लागू किये जाते हैं कि कंपिटल जो है वह सामने नहीं आयेगा और हम रिप्लेसमेंट से नहीं करेंगे, प्रमक बात नहीं होगी, यह दर्दालें आज नहीं दी जानी चाहियें।

आश्चर्य की बात तो यह है कि सरकार तो कहती है कि २५ करोड़ ६० आ जायेगा।

सरकार के आंकड़े तो अच्छे और सही होने चाहियें, और हमारे नृजाति वर्ग के भाई कहते हैं कुछ और। कोई कहता है कि ७५ करोड़ रुपया आयेगा, कोई कहता है कि ५० करोड़ रुपया आयेगा, कोई कहता है कि कुछ नहीं आयेगा, और इस तरह से आंकड़ों की गड़बड़ में हमें फंसाया जाता है। हमको सरकार की बात माननी चाहिये। अगर हम सरकार की बात मानते हैं तो २०० करोड़ ६० की आमदनी में से यह जो २५ करोड़ ६० आता है वह उनकी आमदनी में से जाने वाला है जो कि शेअरहोल्डर्स हैं। इसके माने यह है कि १५० करोड़ ६० ऐसा रह जाता है जो लगभग ६ परसेंट वालों के पास रहेगा अस्तन। इसके साफ यह अर्थ होते हैं कि टोटल को अगर यह मिलेगा, किसी का कम और किसी को ज्यादा, तो यह ८ परसेंट उनको मिलेगा। लेकिन वास्तविकता इसमें यह नजर आती है कि कुछ कम्पनियों को थोड़ा मिलता है और कुछ को बहुत ज्यादा मिलता है। जो बहुत ज्यादा लेने वाले हैं वे सशक्त हैं और उन कमजोर लोगों को भी खींचते हैं आवाज उठाने के लिये और अपने बचाव के लिये यह माया जाल फँलाते हैं। जहाँ तक मेरा विचार है वह यह है कि इसमें कोई हानि होने वाली नहीं है, लेकिन फिर भी सरकार को चाहिये कि वह यह स्पष्ट करे कि यह इमर्जेंसी पीरियड का टैक्सेशन है न कि हमेशा लगने वाला है। साल दो साल में किसी कम्पनी का कुछ होने वाला नहीं है, लेकिन जिसका लांग टर्म पॉलिसी कहते हैं उसमें जरूर इससे अड़चनें पट्टूचने वाली हैं। इसलिये इसके बारे में हमें जरूर स्पष्ट करना चाहिये कि डिफेंस बजट के लिये जो कुछ किया जा रहा है वह कोई विशेष कुर्बानी नहीं है।

दूसरी बात में कम्प्लेजरी सेविंग्स स्कीम के बारे में अर्ज करना चाहता हूँ। हम तो कुछ दिनों से यह आशा करते थे कि यदि कोई

स्कीम इस तरह की होगी तो ऐसी होगी जिससे कुछ बड़े बड़े लोगों पर असर पड़ेगा। उनसे कहा जायेगा या जो लोग डिफेंस फंड में नहीं देते हैं उनसे कहा जायेगा कि वे इस कानून के जरिये से दें। लेकिन हुआ क्या? ४० करोड़ रु० जो कम्पलसरी सेविंग्स से आयेगा उस में से १२ करोड़ रु० इतकम टैक्स वालों से आयेगा और २८ करोड़ रु० दूसरे लोगों से आयेगा। इससे अच्छा तो यह होता कि आप सेविंग्स सर्टिफिकेट्स में लेते और १०० करोड़ के बजाय १४० करोड़ रु० यों ही हो जाते। आखिर कम्पलसरी सेविंग का अभिप्राय क्या है? इसका अभिप्राय अगर लोगों को शिक्षित करना है जमा करने के लिये, तो उसके लिये वक्त नहीं है, और अगर अभिप्राय यह है कि वास्तव में लोगों से योगदान लिया जाय तो ४० करोड़ रु० का योगदान इस प्रकार से लेना अक्लमन्दी की बात नहीं है।

कल मेरे मित्र श्री भगवत झा आजाद कह रहे थे कि आप बतलाइयेगा कि आप के क्या मुझाव हैं। मेरा मुझाव यह है कि इस कम्पलसरी सेविंग्स स्कीम के साथ साथ कम्पलसरी डिपाजिट स्कीम भी जरूर होनी चाहिये, और उसमें जो लोग वैश्य टैक्स देते हैं या जिन कम्पनियों पर वैश्य टैक्स लगता था, और वह हट गया और उनसे कम्पलसरी डिपाजिट इस प्रकार से लिया जाता है तो यह २८ करोड़ रु० बहुत आसानी से बिना किसी प्रकार का भार डाले हुए मिल सकता है, इसमें दो मत नहीं हैं। इसलिए कम्पलसरी सेविंग स्कीम के साथ साथ, जो कि मैं समझा हूँ कि इतकम टैक्स पेयर्स के अलावा और किसी पर लागू नहीं होनी चाहिए, कम्पलसरी डिपाजिट की स्कीम होनी चाहिए। जहाँ तक कम्पलसरी सेविंग स्कीम को किसानों पर लागू करने का सवाल है न तो यह सिद्धान्ततः सही है और न अमल में यह पूरी होने वाली है। लैंड रेवेन्यू स्टेट सबजेक्ट है और उस पर टैक्स लगाया जावे

के अनुकूल भी है या नहीं इसमें संशय है और अगर संविधान उसके बीच में न भी आता हो तो यह कोई बचत की चीज नहीं है। पांच रुपये लगान देने वाला किसान कितना बचाता है? पांच रुपये लगान देने वाले किसान की आमदनी २५ या ३० रुपये महीने हो सकती है। जिस किसान की आमदनी सवा सौ रुपया न हो उससे आपको यह मांगने का अधिकार नहीं है, और सवा सौ एक किसान की आमदनी तब हो सकती है जब कि उसके पास बीस एकड़ जमीन हो जो कि इरीगिटेड हो, और वह सौ रुपये लगान देता हो। इसलिए जहाँ तक किसान से लेने का प्रश्न है यह सिद्धान्तिक रूप से और व्यावहारिक रूप से दोनों तरह से गलत है, और जब आज के युग में हम समाजवाद का नारा लगाते हैं, तब तो इस प्रकार की उससे मांग करना उन सारे सिद्धान्तों के विपरीत पड़ता है। इसलिए यह २८ करोड़ रुपया जो आप इस तरह से लेना चाहते हैं, इस तरह से न लें और जैसा मैंने मुझाव दिया है उस तरह से लें तो किसी को भी तकलीफ नहीं होगी।

14 hrs.

एक तरफ हमने देखा कि बिड़ला जी ने ५० लाख रुपया डिफेंस फंड में दे दिया लेकिन दूसरी तरफ उनकी कम्पनियों में और निजाम में इतनी शक्ति नहीं है कि सरकार को ४ पर सेंट पर रुपया दे दें। ये बहुत सीबी सी बातें हैं। लेकिन समझ में नहीं आता कि जब हमारे वित्त मंत्री जी करों का ढांचा बनाते हैं तो कौन उनको मुझाव देता है या उनकी अन्तरात्मा में स्वयं मुझाव आते हैं।

फैक्टरीज रिस्क इंश्योरेंस स्कीम और गूडम रिस्क इंश्योरेंस स्कीम के अन्तर्गत २७ से ३३ करोड़ रुपया आएगा। लेकिन इस रुपए को आमदनी में मानना सब से बड़ी भूल है। अगर सरकार यह मान कर चले कि कोई लड़ाई नहीं होने वाली है और कोई खतरा नहीं होने वाला है, तब तो इसको

[श्री काशीराम गुप्त]

आमदनी में मान सक्ती है। लेकिन अगर लड़ाई नहीं होने वाली है और कोई खतरा नहीं है तो इन रकमों को जारी रखने का कोई सवाल ही पैदा नहीं होता। यह रुपया तो इसलिए रखा गया है कि यदि दैव गति से किसी पर आपत्ति आवे तो जिस पर आपत्ति आवे उसको इसमें से रुपया दिया जाए। इस में से उसका भुगतान कर दिया जाएगा। तो जो भुगतान की रकम है उसको आमदनी मानना सब से बड़ी भूल की बात है। लेकिन वास्तविकता यह नजर आती है कि हम हर चीज को आमदनी का सीगा बनाना चाहते हैं। इस चीज को आमदनी मानना भूल है। इसे या तो हटा देना चाहिए या इसे आगे के लिए सुरक्षित रखना चाहिए ताकि जब समय आवे तो इसका उपयोग किया जा सके।

एक बात सुन कर मुझे आश्चर्य हुआ। अभी तक तो कांग्रेस पार्टी के लोग भी सुबह से शाम तक यह कहते थे कि फैमिली प्लानिंग होना चाहिए और बर्थ कंट्रोल होना चाहिए और जन संख्या नहीं बढ़नी चाहिए। लेकिन कल श्री हनुमन्तैया जी ने कहा कि अगर हमको चीन से मोर्चा लेना है तो हमको भी घड़ाघड़ जन संख्या बढ़ानी चाहिए। मेरी समझ में उनकी बात नहीं आई। क्या वे इस देश की जन संख्या बढ़ा कर ७० करोड़ कर देना चाहते हैं। और अगर वह ऐसा चाहते हैं तब तो हमको चीनियों से दुगुनी स्पीड से जनसंख्या बढ़ानी चाहिए और उसके लिए जरूरी हो जाएगा कि ७०, ७५ और ८० वर्ष के बूढ़ों तक को बच्चे पैदा करने चाहिये नहीं तो हम चीन का मुकाबला नहीं कर सकेंगे। उनका गणित क्या है मैं समझ नहीं पाया। अगर उनकी दलील यह है कि चीन की तीन करोड़ की सेना है हमको भी इतनी सेना चाहिए, तो हम अपनी आबादी में से जो कि ४४ या ४५ करोड़ की है, दो तीन करोड़ की सेना बना सकते हैं। यह

मुश्किल नहीं है। लेकिन अगर वह यह दलील दें कि जिस प्रकार चीनी अपने आदिमियों को भेड़ बकरियों की तरह मरवाते हैं उसी तरह हमको भी अपने आदिमी मरवाना चाहिये, तो मैं निवेदन करूंगा कि यह कोई बहुत विद्वता की बात नहीं है, बल्कि यह कोई अक्ल की बात भी नहीं हो सकती। तो मैं यह जानना चाहता हूँ कि यह जो कांग्रेस का चिड़ियाघर है इसके जो माननीय सदस्य यहां आकर बोलते हैं वे पार्टी के नाते बोलते हैं या अपने व्यक्तिगत विचार यहां रखते हैं। अगर उनको अपने व्यक्तिगत विचार यहां रखने की इजाजत है तो मेरा सुझाव है कि उन पर विह्व नहीं होना चाहिए। हम देखते हैं कि चाहे जो बोल जाते हैं लेकिन जब राय देने का सवाल आता है तो हमारी तरफ नहीं आते और राय विह्व के अनुसार देते हैं। तो मेरा कहना यह है कि या तो वे व्यक्तिगत बात न रख कर पार्टी की बात रखें, और अगर वे अपनी व्यक्तिगत बात रखते हैं तो उन पर विह्व नहीं होना चाहिए।

सभापति महोदय : माननीय सदस्य अब समाप्त करें।

श्री काशीराम गुप्त : सब जगह एक्स-प्लायटेशन होता है, हमारा भी होता है। नेता लोग ज्यादा समय ले जाते हैं और हम जैसे रह जाते हैं। मुझे थोड़ा समय और दे दिया जाए।

मैं अर्ज करना चाहता हूँ कि जिनकी आमदनी १५०० रुपए है उन से आप ३ पर

सेंट कम्पलसरी डिपोजिट लेना चाहते हैं । जिसको १३० रुपए मासिक दिल्ली में मिलता है उसके खर्च का मैंने हिसाब लगाया है । अगर वह रूखी रोटी खाय, मोटा कपड़ा पहने, बच्चों के लिए मामूली किताब खरीदे, तो उसका खर्चा १४५ रुपये महीना होगा । चालीस रुपए का तो वह अनाज ही खा जाएगा, १५ रुपए मकान का किराया देगा, अगर उसके पास सरकारी मकान है, पांच रुपए की रोशनी जलाएगा, तेल साबुन का कुछ खर्च होगा । साग सब्जी, नमक का कुछ खर्च होगा, मसालों का कुछ खर्च होगा, कुछ चाय और चीनी का खर्चा होगा, कुछ बीमारी का खर्च होगा । तो इस तरह उसका १४५ रुपये खर्च होगा जो कि उसकी आमदनी से १५ रुपए ज्यादा होगा । वह इस कमी को उधार ले कर, जिसको वह कभी भी नहीं वापस करता, पूरा करता है या ब्याज के नीचे पिसता रहता है । इस तरह वह अपना काम चलाता है । और उससे आप कहते हैं कि हमें बचा कर दे ।

इसके बाद मेरा निवेदन है मिनिस्ट्रों के बारे में । मेरा इस सम्बन्ध में श्रीों से मतभेद है । मेरा तो यही कहना है कि अगर इनको इन्हीं बंगलों में रहना है तब तो इनके खर्च में कोई कमी होने वाली नहीं है, क्योंकि इनका स्टाफ उनमें रहेगा, सीक्योरिटी का बड़ा प्रबन्ध रहेगा और दूसरे खर्च रहेंगे । लेकिन अगर इनको समाजवादी तरीके से रहना है तो उनको बैसा करना चाहिए जैसा दूसरे मुल्को में होता है । एक जगह सब से लिए फ्लैट बनवा लें जिससे सब की सीक्योरिटी एक साथ हो सके और ये फ्लैट तीन तीन चार चार कमरों के हों, रिफरी-जरेटर्स और एयरकंडीशनिंग को बिदा कर दिया जाए, तो बचत हो सकती है । वरना हम इनकी नुकताचीनी करते रहेंगे और ये सफाई देते रहेंगे । इससे कोई लाभ नहीं होगा ।

2991 (Aj) LSD.—5

नेशनल डिफेंस फंड के बारे में मैं कहना चाहता हूँ कि सरकार का हाल यह है कि जो भी काम उसके अफसरों के हाथ में दे दिया जाता है उसमें गड़बड़ होने लगती है । इमरजेंसी के शुरू के दस दिनों में तो काम उत्साह से चला और लोगों ने पैसा खुशी से दिया लेकिन उसके बाद टारगेट फिक्स किए गए और लोगों से जबरदस्ती वसूल किया गया और यहाँ सवाल किये जाते तो यह कहा जाता था कि कुछ शिकायतें आयी हैं । पर मेरा कहना है कि पिछले दो महीनों में जो वसूली हुई है उसमें ८० फी सदी दबाव के कारण हुई है । इसके अलावा कुछ बात नहीं है ।

अन्त में मैं निवेदन करना चाहता हूँ कि जो रकम आपने बजट में रखी है उससे ज्यादा भी ले सकते हैं लेकिन किसानों पर कम्पलसरी सेविंग स्कीम लागू न की जाए । इसको आप बड़े बड़े पूंजीपतियों, राजा महाराजाओं और करोड़पतियों से कम्पलसरी डिपोजिट द्वारा लें और सुपर प्राफिट्स टैक्स छोटी कम्पनियों से न लिया जाए, बड़ी कम्पनियों से वसूल किया जाए ।

आपने मुझे समय दिया इसके लिए धन्यवाद देते हुए समाप्त करता हूँ ।

Shri S. N. Chaturvedi (Ferozabad): Madam Chairman, this Budget mirrors the emergency that has overtaken us and is a measure of the austerity and sacrifice that the nation has to undergo in order to meet it. It was inevitable that the country should have a heavy dose of taxation and the rich and poor alike be called upon to share the burden. Whatever misgivings one may have about individual items the Finance Minister has tried his best to distribute the burden as equitably as possible. An effort of this size and magnitude was called for to meet the demand both of defence and development which are interlinked and interdependent.

[Shri S. N. Chaturvedi]

The Swatantra Party has an easy way out. I was amazed to hear the speech of its leader. It will ask our Anglo-American friends to underwrite our defence. It criticized us for lack of preparation when the Chinese attack came and now when we are preparing for it and imposing this burden on the nation, it is critical of this preparation. It forgets that even our best friends will not come to our help unless they are assured that we are in earnest about our own defence and are prepared to make the utmost sacrifice for it.

Several question marks hang round these taxation proposals. One question is whether the purpose of development will be fulfilled if in raising the rate of investment and saving consumption has to be reduced so much that the productive efficiency of the people suffers and their incentives are eroded. This applies to taxes on the necessities of life. On the one hand, we are trying to raise the living standards of the people and, on the other, we are making cuts in their purses which will not only cause privation but actual hardship.

The other question is whether in view of the new taxes the cost push and demand pull will enable the price line to be maintained. This applies to a number of taxes. Of course, measures for it have been taken, but it will be very difficult to maintain the price line unless very, very strict action is taken in this matter.

As regards the Super Profits Tax, I imagine that it will only hurt the nascent industrial enterprises which have not accumulated sufficient reserves; other companies will still have sufficient funds left over to raise the rate of dividend. One doubt which I have in my mind is whether 6 per cent dividend will attract equity capital towards new ventures when the ordinary rate for loans in business markets is about 8 or 9 per cent. This is one difficulty that this tax may create; otherwise, it will yield much more

than Rs. 25 crores which have been budgeted for. I think, the extra earnings can be diverted towards reducing the burden of taxes on the necessities of life.

The challenge that has been posed before us by China is not only a military challenge but it is also an ideological challenge. It is a challenge to our modes of thinking and living. We have to prove our superiority in both ways. We have to prove that the welfare and the prosperity of the people can be better secured by the democratic way of life which respects both the liberty and the dignity of the individual than through regimentation by a dictatorship in which all rights and liberties are surrendered to the State.

What therefore, I am concerned with more is whether our economy is making an adequate response. Not only has there been a shortfall in the targets of the Second Five Year Plan, the pace of progress in the first two years of the Third Plan has also not by any means been encouraging.

14.15 hrs.

[MR. DEPUTY-SPEAKER *in the Chair*]

Agricultural production is largely dependent on the vagaries of the monsoon. Industrial production has been hampered by shortages of power, transport, coal, steel and imported materials. The rise in *per capita* income has been more than offset by the rise in prices. The working class consumer price index rose by 24 points while the *per capita* income rose only by 16 points. The problem of unemployment is no nearer solution.

What is it that ails our economy? To my mind waste, inefficiency and extravagance are built in the five-tired State that we are trying to build up in the shape of village panchayats, block committees, zila parishads, State legislatures and the Parliament. Far too much of our time is taken up in elections and the ill-will they generate has made a mockery of any corporate

life in the villages. The round of elections, petitions, re-election and petition goes on interminably and very little work is done. There is a premium on talk rather than on work. Panchayats are either dormant or ridden by factions and maliciously active. The setting up of these bodies at all levels has led to a diffusion of responsibility and if work does not get done, there is nobody to account for it.

What is the result? The result is that the common man does not feel any sense of security. There is insecurity in the villages and a qualitative depopulation is going on there.

The same about the administrative machinery. It is cumbersome, slow-moving, wasteful and corrupt. It gives the impression of an old automobile whose pistons have become loose. It consumes too much of petrol and mobiloil besides, makes much noise and emits a good deal of smoke but develops little traction power. The wages and salaries of the services and the commodities consume more than 50 per cent of our revenue budget. In addition, the illegal levies at every stage heighten the burden of the common man. The foremost question, therefore, is whether this five-tier structure is at all tenable under conditions of gross overpopulation, chronic poverty, poor illiteracy, excessive disparities in income and wealth and, as a cumulative result, the slow build-up of discipline and character.

The common man feels as helpless as he ever was, even during the time of our dependence. We are pursuing the goal of social justice but, I fear, even ordinary administrative justice has gone by the board. How then can we have that release of mass energy and enthusiasm that will catapult our economy from stagnancy into dynamism?

In our schemes the infra-structure receives too much investment and direct production not enough. We emphasise the more spectacular aspects of it against less noticeable

though more lasting and fundamental improvements.

What is this economy in which the common man is crushed while the tax evaders and the blackmarketeers flourish? Where is the incentive for hard and honest work under these conditions. I plead that under the stress of emergency we should rationalise this structure, enforce greater efficiency and integrity in the administration and change the present benevolent drift to determined and purposeful action. Then only it will be possible for us to prepare ourselves adequately for the defence of the country and fulfil our five-year plans in a manner that the lot of the common man is improved.

The Deputy Minister in the Ministry of Finance (Shri B. R. Bhagat): Mr. Deputy Speaker, Sir, this is the eleventh time that I am listening to the debates on the budget proposals of the Finance Minister and having the honour of intervening and trying to meet some of the points raised by the hon. members. So, I have developed some sort of an expert image of the real attitude of the members when they make their expression of opinion on the budget proposals.

This year, I have the feeling that in their hearts they agree and they passionately feel that the budget that the Finance Minister has presented can be the only budget and they have no other alternative. Some of the hon. members have given expression to this feeling that both for development and defence this is the only budget that could have been prepared and presented to the House. Even those members who have tried to pick holes or attack or criticise have done so half-heartedly. If they have tried to express vehemently their notions or criticisms, they have faltered and become illogical because while on the one hand they were trying to say that the country must put up a strong defence and raise the resources, on the other hand they were trying to belittle the efforts that have

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been made by the Finance Minister and the Government. Therefore, my task in some respects has become easy because the criticism has neither been penetrating nor very logical and it would be my effort to point out some of the illogicality or illogical criticism that has been made as well as some of the inherent fallacies in some of the general attack and a pointed attack that has been advanced.

Now, coming to the smaller points that some of the hon. members referred to, the first one that I take is the point about labour—the contribution to the provident funds. Shrimati Renu Chakravartty and also the hon. member opposite, Shri Indrajit Gupta—he made a very knowledgeable and informed; speech in this respect, but he also betrayed a bit of ignorance—said, “Why is it that you are not raising the contribution to the contributory provident funds?”. In the other House also, the Members belonging to his party raised this point. He suggested that it should be raised to 8 per cent. As the House is aware, the Act provides for this and according to the legislation that the Parliament has passed, enquiries have to be made in respect of each industry before the contribution to the provident fund is to be raised. We have completed enquiries in respect of four industries—cigarettes, engineering, iron and steel and paper other than the hand-made paper. In these four industries, from the 1st January, 1963, the contribution has been allowed to be raised to 8 per cent.

Shri Indrajit Gupta (Calcutta South West): With your permission, Sir, I may state, this is exactly what I said that only in respect of four industries enquiries have been made.

Shri B. R. Bhagat: Enquiries regarding 20 other industries are being vigorously pursued and very soon, when the enquiries are completed, the decision will be taken in this respect. Already, as the hon. member may be

knowing, in coal mines, it has been raised to 8 per cent from 1st October, 1962.

Then, Sir, my hon. friend, Shri A. P. Jain made a point that the surcharge discriminates in favour of the unearned incomes and he gave a figure that the new additional surcharge works out to Rs. 5119 if it is wholly earned and Rs. 3981 if it is wholly unearned. This is true. But to say that we are discriminating against the earned income is not correct because when we say the total tax liability, the total tax liability at that particular stage, that is on Rs. 2 lakhs, if it is wholly earned, it is Rs. 1,42,828 and if it is unearned, it is much more—it is Rs. 1,53,075. So, there is no discrimination as such and, I think, his criticism is misconceived.

Then, Shri Indulal Yajnik said that the collection on purely personal income has declined between 1957 and 1961. He wanted to prove that the whole tax system is becoming regressive and he said, on personal income the contribution is going down. This he has probably quoted from an article published by Prof. Gadgil because the figures are the same. And that article says—as he himself also said—that the yield from income tax increased slightly from Rs. 152 crores in 1956-57 to Rs. 163 crores. That means to say, the increase is only of the order of Rs. 11 crores. But there is a fallacy in this because this ignores the fact that the entire corporate tax, as the House is aware, for the last two years has undergone a revolutionary change and this figure of Rs. 152 crores, which is quoted, includes income tax on companies profits which has since been separated as a result of the reforms made in the last two years and, therefore, the figure of today, that is, in 1962-63, which is Rs. 163 crores does not include any tax on profits of the companies. So, the comparable figures are not Rs. 152 crores and Rs. 163 crores. The comparable figures are Rs. 116 crores

which excludes the tax on companies profits and Rs. 163 crores. Therefore, the increase is 40 per cent and not 7 per cent which the hon. Member has tried to make out. From that point of view, the contribution cannot be said to be insignificant.

Then, I come to the point raised by a number of hon. Members and this is about the return on investments in Government industrial undertakings. They said that it is very low. This criticism has been made several times and we have tried to give a clear picture. This year, the budget papers and the explanatory memorandum have tried to put the whole thing in the proper perspective. There are various types of industries: industries under construction, industries which are in the gestation period and the running industries. To lump them together and calculate the profit on the basis of the total investment will not be correct. Therefore, as the explanatory memorandum clearly explains, actually it should be like this. Out of the total investment, Rs. 144 crores are accounted for by undertakings under constructions. To calculate any profits over them is not a commercial practice. Rs. 183 crores only represents investments in undertakings which are running concerns. The net profits earned by these concerns during 1961-62 amounted to Rs. 8.46 crores, giving a return of 4.62 per cent. Of this, only Rs. 1.66 crores accrued to Government, while the balance was utilised for strengthening their reserves or for meeting the expansion programmes. Similarly, there are other concerns which have made very large profits—the State Trading Corporation earned a profit of Rs. 2.02 crores, the Hindustan Machine Tools Rs. 1.28 crores and then the Hindustan Antibiotics Rs. 77 lakhs. If you include the other concerns, it is not true to say that their contribution is negligible. It is true that the contributions or the resources from these concerns have not reached the figure that we expected. That is true. But the contribution is growing, and with

the efficiency or the streamlining of their administration and when all this construction programme is complete, the contribution they are going to make will be the contribution that is expected of them in the course of the Third Plan. But to compare the contribution that they are expected to make at the end of the Third Plan or at the end of the period with their contribution today, right at the beginning is not justified.

A point was made about the slow utilisation of the external assistance. One hon. Member, Shri Deo, went so far as to say that on the one hand so far as military aid is concerned we must go in for massive aid; but so far as economic aid is concerned he says that if we utilise all the balance of external assistance we are having, there is no need to go in for foreign aid. This is the type of split personality of the hon. Member or the particular party to which he belongs, that so far as defence aid is concerned they want massive aid but so far as economic aid is concerned they do not want it. But that is not so, as the position stands.

Some hon. Members said that we took credit for Rs. 700 crores, that is the balance of the Second Plan, and that at the end of the first year of the Third Plan the unutilised portion of external assistance went up to Rs. 830 crores, and in the first nine months of the second year, that is 1962-63 there is a further authorisation of Rs. 450 crores, and it is said that if we utilise it rapidly there is no need for further assistance. But this point is entirely misconceived, because the very nature of the assistance involved is such that there is always a time lag between the authorisation and the utilisation. Either these aids are tied to certain projects: for example, take the Rourkela plant or the Bhilai plant. An agreement is signed for the expansion of the Bhilai programme. That goes over a period of four to five years. And once the agreement is signed, that aid is authorised; the

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amount of the aid is authorised. Now, it does not say that it would be utilised immediately; it cannot be utilised. Therefore, such project-tied aids have got to go over the period during which the project is completed. Similarly, there is a provision that the aid-giving countries make commitments in advance. Some of the Russian aids for various projects have been committed in advance for the Third Plan projects. Even in the Second Plan a particular portion of the aid was committed for the projects in the Third Plan, and therefore they can only be utilised when the particular moment arrives; it cannot be done before just because it has been announced or committed. But now the process of utilisation is much more rapid and the growing bulk of the aid is free credit. To meet our foreign-exchange requirements in the coming years there is no difficulty in utilising the free credit, non-tied credit, if it is utilised immediately. There is no time lag, and therefore the rate of utilisation of the foreign assistance is much higher.

For example, in 1961-62, the aid utilisation amounted to Rs. 248 crores. In the first nine months of the current year the utilisation went up to Rs. 229 crores. Therefore, there is an all-out effort that the utilisation of aid should be as rapid as possible, subject to the various conditions involved in it.

Then Shri Ramanathan Chettiar made a point that the Hindustan Steel Limited has made a loss of Rs. 19.47 crores in 1961-62 even though it is said that the production in all the three steel plants is going up. It is true that the Hindustan Steel Limited shows a loss of Rs. 19.47 crores in its accounts for the fiscal year 1961-62. The main reason for this is the large provision for depreciation which the company could make for the first time as a result of the increase in its income, following increase in production. For example, they allowed Rs. 27 crores depreciation because of the

accumulation over the past years; they had to make this during 1961-62, as against a provision of Rs. 4.9 crores for depreciation in the previous year, that is 1960-61. This is the reason why the loss is shown. It is a nominal loss; it is not a resultant because on the one hand the production is going up and on the other the losses are accruing.

In addition, other appropriations totalling Rs. 18.87 crores, mainly consisting of past arrears of depreciation amounting to Rs. 17.8 crores, was also provided. This was in addition to that.

So, actually they had to take back to their reserve Rs. 27 crores plus Rs. 19 crores. And if allowance is made for this, it would be clear that the income of the company has improved considerably.

The hon. Member should also remember that the reference he has made is to the year 1961-62, since the completed balance sheet of the company for the year 1962-63 is not yet available. But there is a significant improvement in the company's income in 1962-63, and the budget estimates for 1963-64 take a credit for the recovery of Rs. 17.86 crores from the Hindustan Steel Limited. This is by way of interest at 5 per cent on the consolidated loan given by the Government. So this proves that the company is progressively doing well and there is no cause for alarm.

Then it is said, the hon. Member Shri Yajnik said, that the income of the common man has not increased in the same proportion as the increase in the direct and indirect taxation. He was meaning that the taxes are increasing more and the incomes are not increasing in that ratio. That is quite evident, particularly in an economy which is growing. In an earlier phase of economy, the backward economy, the efforts, the contribution made by the people as a result of the budgetary

resources, whether it is taxation or borrowing or other things, is less. It is growing. Certainly in the earlier stages it cannot grow. In a developing economy the proportion of tax revenue to the national income has got to increase, and it is not a surprising factor. But the quantum of increase that he has given, the relation, is not correct. Because, he has included this year's budget also when he takes the national income of 1961-62 on the one hand and the tax effort of 1963-64 on the other. So these two relations are not correct. And, secondly, when he takes the 1961-62 figure he does not take it at the 1961-62 prices on which taxes are levied—taxes are levied at the current prices—he does not do that; when he takes that figure he takes it at the 1948-49 prices, at the constant prices. Therefore, this is not a correct or a scientific way of correlation. It is like "heads I win or tails you lose". Therefore, if you connect these two things, the tax revenue as a proportion of the national income has moved up from 7.9 per cent in 1956-57 to 11 per cent in 1961-62. The contention of the hon. Member that the increase in Centre's direct taxes over the period 1957-58 to 1963-64 has been only 75 per cent is not correct. The increase has been as much as 132 per cent. In the case of indirect taxes, the increase, has no doubt been larger. This is not a phenomenon peculiar only to this country. If we compare with other countries, in Japan and Burma, for example, indirect taxes form 11.9 per cent of the national income; in Australia, it is 14.9 per cent, in U.K. 16.9 per cent, in France, it is 22.9 per cent as compared to 6.9 per cent in India in 1961-62. It has gone up, as I said earlier. But, as compared to these, the tax burden in indirect taxes is lower here.

Then, I come to the more general attack about arrears of income-tax and the charge that the Government is indulging in under-estimating of revenue. Taking the second one first, that is under-estimating of revenue,

a point has been made, I think by Shri Morarka who very rightly said that no damage is done by under-estimating of revenue because it does not create any problem. I am not accepting the charge; I am only elaborating the point he made, that even the Government may err on the side of caution. Otherwise, if you are very optimistic about revenues and ultimately at the end of the year, you are found short of resources, that will create a bigger problem for the Government. Government may err on the side of caution. But, the facts are different. Since a large number of Members have made this point, I would seek the indulgence of the House to give some facts to show that there is no conscious effort on the part of the Government to deliberately under-estimate the revenue or do juggling with the figures or whatever you may call it. It is not that. It is inherent in the situation. The complexity of the tax system, our production, the complexity of the economic situation—there are so many uncertain factors involved in making the estimate about revenue receipts. That is inevitable. There is bound to be some change or some variation at the end of the year. That is the point. There is no deliberate effort on the part of the Government to make a conscious effort to under-estimate the revenue. For example, if you take the figures of the past 6 years, the second plan period and one year of the third plan, if you either take each year individually or the period as a whole, it is not possible to draw the conclusion that the additional taxation undertaken was in any way uncalled for or unnecessary. It was said that if you had correctly estimated the revenue receipts, you may not have had to come with a larger dose of taxation. That was the point made by another hon. Member. That is not true. If you look only at the budget estimates and the actuals, the impression is likely to be created that there was an under-estimate. But, two factors have got to be remembered. It has to be remembered that the actuals reflect not only the effect of

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the taxation proposals made at the time of introducing the budget, but also the changes in the rates made during the course of the budget. For example, additional excise duties were levied from time to time on petroleum products so as to wipe out the price differential which would have otherwise accrued to oil companies. The House is aware that the Minister for Oil made those proposals and that came as a revenue receipt. That was quite a good amount which could not have been anticipated.

The second factor is this. The Budget is presented on the 28th of February. Indirect taxation comes into effect from the following day. There is a whole month's collection which has to come in. Earlier, when the Budget proposals are made, we can only anticipate the revenue for 12 months and not the new taxes imposed in the coming budget. For example, if you take this year's tax proposals, the Budget proposals as presented by the Finance Minister estimated a revenue deficit of Rs. 22 crores. Indirect taxes total about Rs. 192 crores, leaving aside other taxes. If we take one month's collection, that comes to Rs. 16 crores: one-twelfth. Therefore, the revenue deficit is reduced by Rs. 16 crores. This sum of Rs. 16 crores, no budget-maker could anticipate last year, because, the Finance Minister himself, would not know in February, 1962, what taxes he is going to levy in February 1963. This is an important element. Because every year, in the last two or three years, we have been levying more excises or other taxes which we could not have anticipated 12 months in advance. If you take into account all this, what is the dimension of variation? The dimension of variation between the estimate of revenue receipts and actuals is 4·7 per cent. to be precise or about 5 per cent. That is not a very big variation. In some item, there may be a windfall later on and the House may have that impression. That impres-

sion is not correct, if you take an overall picture and the complexities due to the nature of our budget presentation and other factors involved.

All this is about indirect taxes. Take income-tax. Continuous efforts in recent years have been made to complete assessment in a large number of cases from year to year as well as to enforce advance collections in as many cases as possible. While these are very welcome steps in the interests of revenue, it is not possible to predicate their effect 12 to 15 months in advance. Even taking all these uncertain factors into account, the picture is this. In 1956-57, budget estimates were Rs. 512 crores and the actuals Rs. 568 crores. In 1957-58, the actuals were Rs. 687 crores as against an estimate of Rs. 651 crores. It is not always that the revenue is underestimated. In 1958-59, the actuals were less than the estimates by Rs. 17 crores: not more. These variations are the results of uncertain factors which cannot be anticipated, which cannot be correctly forecast.

There is another thing. When we levy indirect taxes, we have to go on a certain summary view of things. We take a quick look at things. Suppose we levy an excise duty. For security reasons, we cannot go into the details of every industry lest people should know that we are coming with excise duties on those industries. Therefore, we have to go on a summary basis, and all the information may not be correct, or complete in certain respects. In the case of indirect taxes, when we levy an excise, we have to make a quick estimate. Sometimes we may go wrong in a particular year. Another factor is our production. If you see the last 10 years, in one year, industrial production has gone up by 3 per cent, in another by 12 per cent or 11 per cent or 7 per cent. We cannot make an average. It is 5 per cent in one year. Industrial production goes up by 12 per cent in one industry. In the beginning of a year, an

industry is in the doldrums. In the midst of the year, there is a spurt in production. There is a rise of 12 or 15 or 20 per cent, and our receipts in excise go up. That is another important uncertain factor. The point remains that these changes occur. It may be by way of abundant caution. But, there is no deliberate effort to under-estimate revenue as a measure to improve resources.

Dr. M. S. Aney (Nagpur): May I ask one question? What is the margin that he wants should exist between over-rating and under-rating of revenue? Is there a margin?

Shri B. R. Bhagat: I said 5 per cent; it is 4·7 per cent. It is not more than that. I gave figures just now.

Dr. M. S. Aney: I am sorry; I did not hear.

I come now to the question of the hardy annual of economy in expenditure. This question is raised from year to year, and I agree, and I concede that this year it has assumed added importance. The Finance Minister himself in his budget speech has said that the need for continuous and more vigorous efforts in bringing down the expenditure and in eliminating all waste and in promoting economy is much more this year. That is true, and we are at one with the House in its anxiety to cut down all wasteful expenditure. But I want to plead with the House that we must have the proper perspective about what we want to do, and what the nature of the problem is and how it is being done. Let there be a complete awareness about it before we make any criticism about this matter.

First, the mistake is made of confusing civil expenditure, as it is called, with the administrative charges, that is, charges on personnel or pay and allowances and other things on the administrative services. But the general civil expenditure includes a host of many other things which are very essential.

I may just give a few examples. They include social and development services, public works, servicing of public debt etc. The more the borrowings for developmental needs every year, the more the service charges on public debts also increase. They are becoming more and more. Instead of going down, they are going up, and they have to go up. The figure is something like Rs. 186 crores or so for this year. Then, there are the grants to the States towards their Plan and other schemes. Then, there is the award on the basis of the Finance Commission's recommendations, under which we have to divert resources. All these come under civil expenditure. Therefore, to confuse civil expenditure with administrative charges will be a great mistake. If we cut down or bring down civil expenditure which includes service charges on public debts or the interest on public debts or other social and developmental needs, and the transference of the resources from the Centre to the States etc., then that will cut down the Plan itself. Therefore, this apprehension must be cleared first.

Then, we come to the question of the administrative services. That is a moot point. It is in respect of administrative services proper that one could legitimately hope for enforcing adequate economies.

Hon. Members will notice that as compared with the original budget provision of Rs. 70·31 crores, the administrative services are expected to cost Rs. 76·39 crores this year and Rs. 88·28 crores next year. Under this group head fall other major items of expenditure like general administration, police, external affairs, Audit and Parliament.

The biggest increase this year has been under the police. The police expenditure will exceed the current year's original estimate by Rs. 6·25 crores and for the next year by another Rs. 7·91 crores. As I explained

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the other day in the House, the net increase of Rs. 16 crores is accounted for by Rs. 14 crores in the police expenditure mainly for policing the border areas for our security, which the House accepts is inescapable and very necessary, and Rs. 2 crores for giving developmental aid to Sikkim and Bhutan which is also very essential. Otherwise, there is no increase in administrative services.

The House knows that since the emergency, a committee of three secretaries has been appointed and they are looking into the matter to prune all the service personnel. They have done it, and wherever necessary they are at it continuously and in a more vigorous manner. Their aim is that so far as the class III and class IV services are concerned, they should be reduced; that is what they are trying to do; they want to reduce it by 15 per cent. That is their aim and they are trying to do it. In other matters also, they are exercising a strict economy. All building programmes and others which are unnecessary and not connected with the emergency have been stopped, and very great care is taken in scrutinising all such proposals not connected with the emergency.

Shri Narendra Singh Mahida (Anand): Stationery also?

Shri B. R. Bhagat: The other instruments of economy are also there. Every department has an economy committee. Then the Special Reorganisation Unit is there. For a number of years, we have been trying to set up these watch-dogs of economy so that there is a constant effort. We cannot apply the axe in each Ministry or in each department or in each section, because the problems are different. We have to see that everyone who is there is doing his work to the best of his capacity. Therefore, over a period of years we have been trying to peep into the problem and we have met with some success. In the light

of the needs of the emergency we have proceeded more vigorously and we are trying to prune all that can be pruned.

Shri Vishram Prasad (Lalganj): There will be a cut in the class III and class IV services?

Shri B. R. Bhagat: As regards the secretaries or additional secretaries or joint secretaries, at the highest level we go into every case of appointment, and we sanction only those which we find to be useful. While it is good that we must economise, it is also true that false economy will hamper progress. False economy will defeat the very purpose which we are aiming at. So, we have got to look at the question from that point of view. I now come to the question of prices. A number of hon. Members including the senior Members have raised this question. Some have said that Government have failed to hold the price-line. Some hon. Members went so far as to say that it is the moral obligation of Government to hold the price-line, but which they have not fulfilled.

An Hon. Member: Is that not so?

Shri B. R. Bhagat: That is true, and Government attach very great importance to the question of holding the price-line. It is not only in the present conditions in which we are that it is necessary, but for a number of years, we have been emphasising this, and even in the Third Plan, the emphasis has been put on holding the price-line, because our experience during the Second Plan was that over a period of the Second Plan the prices went up by 30 per cent, and, therefore, our effort has been to stabilise prices. We have been trying to do so; particularly in a situation like this when our defence expenditure is being expanded, there will be a tendency towards greater pressure on the demand, and we have to look to it from this point of view. The House is aware that the Planning Minister

came forward with a scheme, and he has kept the priorities ready so that in case of any spurt of prices in a particular situation he will be able to deal with it. But let us examine what the situation is today.

All sorts of things are said that the prices are going up and in every sphere. But it is not true that these rises have been as a result of the budget proposals only. It is because of certain historical reasons that the budget comes at a time in February when the slack season is over, and the busy season begins. So, always the prices tend to rise, and there has been the historical phenomenon of a tendency for the prices to rise after February, not because of the budget proposals or anything of that sort but because of the seasonal factors. Therefore, the budget proposals of a nature such as these may tend to add to the prices in respect of the commodities on which taxes have been levied. We have taken ample powers under the Defence of India Rules to enforce that the prices are not allowed to rise beyond a point, beyond the limit of the taxation that we have imposed, and we have published what the prices would be.

Shri Kashi Ram Gupta: But the States are also levying taxes on essential commodities, in the form of sales-tax, for instance.

Shri B. R. Bhagat: When we make the proposals we take all that into consideration.

The point is that we have taken ample powers, and it is our policy and it is our determination to see that the prices do not rise beyond the limit of the tax. I want the House to appreciate this. Let us have the proper perspective about prices. If you see the last two years you will find that, there has been a stability of prices. Apart from that in regard to foodgrain prices, if you see the index for the last ten years, you will find that the foodgrain prices indices have not increased very much. They are more or less

stabilised. Even in regard to essential commodities, the prices have been allowed to rise only in a reasonable way.

Several hon. Members sought to challenge this statement. They said that it is the stock argument of the Planning Commission, the Finance Ministry or the Government. But the fact remains that the wholesale price index at present is still no higher than what it was at the beginning of the Third Plan. For the week ending 23rd February 1963, the wholesale price index was 126.2 whereas at the beginning of the Third Plan, it was 127.5. Hon. Members have referred to a statement in the *Economic Survey* that there was a renewed pressure on prices and between April and August 1962 the general price level increased by 6.1 per cent. While this is true, it is not correct to make a partial statement of facts and draw inferences therefrom. As I said, the seasonal factor is important. We take only a few months when prices are high and do not take other months when they go down. After November 1962, there has been a decline in the price level and the wholesale price index, which was 130.6 in November 1962, had come down to 125.8 by the end of the year; in contrast to the previous year when there was an increase of 1.7 between the beginning of the year and the end of February, the increase during the same period in 1963 has been somewhat smaller—only about one point. This increase is also not so much due to prices of cereals as to the recovery in prices of raw cotton and raw jute which had fallen to low levels. In stating these facts, Government do not want to create a sense of complacency; as a matter of fact, Government has no attitude of complacency about the prices. But in dealing with this question, hon. Members should keep a proper perspective. Holding the price line does not necessarily mean absolute stability of prices. That never exists. In an economy like ours or in any economy anywhere in the

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world where it is growing or whether it is even developed, there will be variation in prices—this is very important to remember—and efforts have to be made, both fiscal and monetary, to bring about a suitable correlation of prices. This is so in a developed economy, but it is much more so in an economy like ours which is developing and where rapid progress is being made and it is becoming more and complicated in the context of agricultural production and industrial production. To say that prices should not rise and will not rise is to admit that one does not understand the problem.

Therefore, we must know what is the meaning of stability of prices. The only reasonable objective which a government can keep before itself—and this Government has kept it—is to maintain the prices of essential articles of consumption at levels which are not too high, considering the incomes of the people. Judged by this standard, it is significant to note that the index of cereals—this is a very important point which I would like the House to note because it is the poor man's main concern, the people's main concern—is 101.7 showing thereby that since 1952-53, which is the base year, that is over a period of the last so many years, cereal prices have risen only by 1.7 per cent. I consider it a great achievement for the policy of Government. The index for rice and jowar is 108, for bajra 111, for pulses 102 and for wheat and gram 88 (less than the base; it has declined by 12 per cent).

The index for a several other articles has gone up much more.

Shri P. Venkatasubbaiah: Prices of paddy have gone down considerably.

Shri B. R. Bhagat: I am giving the perspective over a period of many months, not over a limited period of a week. The index of edible oils is somewhat higher. The price of cotton manufactures has gone up. But

the point to remember is that in regard to basic consumer goods like foodgrains, a reasonable stability over a period of years has been maintained. In regard to other consumer articles, the rise over a period of ten years cannot be considered to be inordinate in view of the simultaneous increase which has occurred in the incomes of the population. That is the conclusion which emerges which I would ask the House to appreciate.

Then I come to the last point—about inequality. Shri Daji and Shri Kamath referred to it. A pointed reference was made to it by stating that 60 per cent of the population live on less than Rs. 25 a month whereas 10 leading houses in the corporate sector own 34 per cent of the total paid up capital, meaning thereby that inequality is increasing. The hon. Member has quoted from a report which is not yet published. He might have got it from some source. But I am in a little difficulty because although I have read it privately, I cannot follow the same standard in quoting from an unpublished document or an incomplete document. They are still at it. But since he has quoted, it, I would like to say only this that very characteristically he has quoted something to suit only his point of view, that is, pertaining to the lowest category.

Dr. M. S. Aney: Is the quotation correct?

Shri B. R. Bhagat: That is what I am coming to. The lowest 10 per cent of our people have only 22 paise per day as their income and the highest 10 per cent has come to appropriate 36 per cent. This is what he stated, but he has forgotten to quote the other conclusion of the Committee. During the last few years, as a result of developmental activities and the various plans, the top 10 per cent has benefited. That is true, but I would take the liberty of quoting what he has not quoted. I do so very

reluctantly because, as I said, it is not a published document. They have said that the bottom 20 per cent of the population has also benefited. If he had quoted this also, the picture would have been complete. But he quoted only what suited his own point of view.

Shri Daji: How much have they benefited?

Shri B. R. Bhagat: That is my difficulty. I cannot take liberty with what they have said. I will only request the hon. Member to await the report. These are only their tentative conclusions. They are analysing correlating and synthesising data and they will give their final report.

In an economy like ours, in spite of the best efforts that we are making and the various plans we are having to stimulate a dynamic economic growth, the fact remains that inequalities are there. But it is not correct to say that the inequalities will go on increasing as they seek to argue. In spite of the fact that the top 10 per cent bracket have benefited, the poorer section, people in the rural areas, workers in industrial areas, labourers and the farmers have been benefited. They represent the 20 per cent bottom bracket. Therefore, the conclusion the hon. Members have drawn is not correct. It is true—this is also borne out by the policies formulated by Government in various plans which are accepted as being in the right direction—that over a period, over a number of years, inequality is bound to decrease. Much of the investment is in social and educational needs for increasing the stability of the general economy, for agricultural production, for creating a sound industrial base and so on—all these resulting in a more dynamic growth, higher national income, and higher *per capita* income. All this is bound to benefit the bottom section of the people, ultimately breaking the vicious circle of poverty, backwardness, more inequalities and a regressive economy. This is bound to happen.

A point was made about 10 houses controlling 34 per cent of corporate shareholding to show that concentration of wealth in the industrial group has increased. According to them, the ten leading houses had an interest of one kind or other in 1951 in 876 companies with a share capital of Rs. 205 crores. In 1958 in 929 companies with a share capital of Rs. 297 crores they had some interest. This shows that concentration of wealth in particular hands is increasing. That is the argument. But that is not true because they have not said majority controls, they have only said some interest one way or other. Some interest or owning some shares does not mean control of these companies.

I might quote from the Reserve Bank study made some time ago to show the diversion of ownership in shares. It does not show concentration. There may be some increase, but it does not lead to the conclusion they have drawn, because that study shows in the income group up to Rs. 25,000, 23 per cent increase in the share holders of the corporate sector. The second income bracket, from Rs. 25,000 to Rs. 1 lakh, shows 40 per cent increase, while the group Rs. 1 lakh and above only 11·7 per cent. This shows that the shares are more and more owned not only by the upper middle class but also by the middle class, and therefore this is a tendency against reaction. I do not draw any absolute conclusion that there is no need for any action. Since the hon. Member says there is increase in concentration, I am only saying that this is a diverse economy, various factors are at work, and this is a factor working towards more democratisation of the corporate sector, that the industrial base is widening more and more to the middle or upper middle class. Our effort should be, to accelerate this process so that ultimately by a vigorous economic growth, a sound industrial base and a progressive agriculture, we are able to break the spiral of inequality in incomes. From that point of view,

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this Budget and the economic policies of the Government are in the right direction, and they will not only subserve rapid development, but also go towards putting up a strong and effective apparatus against the enemy.

Shri U. M. Trivedi (Mandsaur): I will draw the attention of the House to two sentences used in the speech of the Finance Minister, as they are very important for us to remember when we discuss this Budget.

Firstly, he said:

"First and foremost, there is the need to increase production and accelerate the pace of development. The growing claims of defence and development cannot be met except on the basis of an expanding volume of production. By far the greater part of the responsibility for increasing production rests with the private sector;"

If we remember this, we will find that much of the criticism that is levelled against him to the effect that he wants to drive away the private sector is not correct. But, if, by inadvertence, by the steps that are being taken, the result is that the private sector is somehow or other smothered, then it is for him to consider whether those steps are conducive to the well being of this country.

The second sentence, in fact a very small clause, that he uttered was that he had succeeded in stabilising the crisis. Translating it into pure language, it will mean that he has perpetuated the crisis. The crisis exists in our country, and this Budget has succeeded in perpetuating it for all time to come.

The hon. Deputy Minister went to very great lengths to suggest that they are not wasting money. He also suggested to us that the investment in the public sector had been yielding good results. I do not know from where he

gets his figures, but I have got figures from the Explanatory Memorandum and also from the Public Accounts Committee Reports for 1962-63, and I find that on an investment of Rs. 9,20.42 crores in 43 companies owned by the Government or more or less owned by the Government, the yield is 0.93 per cent. I do not want to use the expression "shameless achievement", but I say, and I will not refrain from saying, that this is not an achievement of which anybody can be proud.

We are going to levy super profits tax making those who are earning huge profits pay us some tax over and above the amount of the standard profits of six per cent. We therefore virtually accept the proposition that each one who invests must be able to get a return of six per cent. Why is it then that we are lacking in sufficient energy and efficiency to secure this return this minimum return, on the investment that we have made in the public sector? It therefore appears to me very incongruous that some friends here should be very quick to suggest that we must nationalise this and nationalise that. What is the effect of the nationalisation that is there? Has the nationalisation that we have effected brought us a good return, or are we going to have more taxes for the purpose of nationalisation and again increasing the taxes for the purpose of nationalisation and bleed the whole country? That cannot be the object in view. Therefore, I say that the remedy that is suggested must be commensurate with the picture that we have got and the perspective that we can perceive of our economic development.

We have got a picture of the various investments that we have made in, apart from the 43 companies, the big five corporations which we are running and the great monster, the State Trading Corporation. With all the monopolies that are available to them,

the net return to the Exchequer is negligible.

For the ordinary man in the street, what is more important is not the economic theories of the various professors, but his domestic economy. We are going to tax kerosene, and various arguments are advanced why we should tax it, and tax it to this particular limit, without for a moment realising what the fate of the poor man who gets hardly Rs. 100 a month will be and how many such men there are.

Already we are providing for a compulsory system of saving for all those who earn Rs. 125. This morning I sat down to enumerate the kinds of people who will come into this picture. There will be barbers, the small carpenters, the small blacksmiths. Then there are the masons; there are the ordinary coolies of the Delhi railway station some of whom earn about Rs. 8 a day. There are the small book-sellers, bidi-walas, pan-walas, scooter-walas, rehri-walas, tonga-walas, phut-phut walas all sorts of people will be bracketed in this. (An. Hon. Member: Beggars also) How are we going to assess their income? What is the machinery that we are going to employ? What expenditure will be incurred on this? What hardship will be imposed on all these people by having this scheme of compulsory savings? It is a colossal task that we have undertaken. I am afraid that instead of getting more money we will increase corruption. The inspector or whosoever may be appointed will go and assess somebody's income. He will say:

नहीं हज़र, दो रुपये कमाता हूँ। अच्छा एक रुपया दो।

If he pays him one rupee, he will put down his income at Rs. 1,000. How are the Government's coffers going to increase from such a source? It is very doubtful.

Then what about the super profits tax? On the one hand we are advancing loans; there are certain big corporations like ICI, etc. which give loans to other companies and we also advance loans to these corporations. It is after these loans are repaid that these companies declare dividends. Under the present circumstances, what will happen? There will be no reserves available and the loans would remain unpaid. Is it proper economy to levy a tax of this nature? Would it not have been better, if more tax was wanted, to utilise our powers to raise the rate of corporation tax? I find that there is justification in saying that the capital will become shy. People will not invest for getting just a six per cent return. Just now the hon. Deputy Minister, Shri Bhagat said, that these are small investors; their investment is greater. It is these people who will not be able to get a proper return on their investments. The smaller units are generally efficient and they will be hit harder. The bigger ones which have built up their reserve fund may not have to pay so much. Some of them may even be able to manipulate things. They will not so much be affected as those whose income is increasing only because of their efficiency. This aspect may be reviewed by the hon. Minister. We should not out of sheer obstinacy, stick to the point because it has come out in the Budget. Another question crops up here over and over again. Emphasis is laid on it by some people here as well as by Government to some extent; huge amounts of arrears of income-tax, estimated at Rs. 135 or Rs. 150 or Rs. 170 crores. I have come across any number of cases where the assessee appears to have gone insolvent. Year in and year out, the income-tax officer persists to assess even those who have become insolvents, who have filed their insolvency petitions and these notices have reached the income-tax departments. Yet they are asked to submit returns. Who is there to fill up the forms? There is penalty be-

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cause the form has not been filled up. I do not know how this department works. If these Rs. 135 crores is made up only of such amounts, God help us. I do not know whether this sum represents a true picture. Then they say there are holes, which we call leakages. They are not holes; they are big doors. You can plug the holes but you cannot close the doors. This is what is happening about our revenue.

I wrote a particularly long letter to the Railway Minister once that each sugar factory in U.P. saves not less than Rs. 1,04,000 in freight on sugar cane. That is a saving on freight alone. But that means an extra quantity of sugarcane which is not shown in the account books. The extra sugar cane that is brought in a surreptitious manner is turned into sugar and that sugar is also not shown in the yield; consequently, income-tax is not paid on that, nor are the excise duties paid. With ordinary mathematic calculations, I reached the conclusion that about Rs. 3 crores is lost on railway freight only in U.P. That means nearly Rs. 30 crores worth of sugar escapes excise duties. Over and above that there is the sales tax. Why such a thing is not properly looked into passes my comprehension. This is not a small loss that we are suffering. Year in and year out, for the last ten years we have been saying these things and we have not yet found any remedy for it. We have not understood what type of sabotage taxes place in Jammu and Kashmir. Every year one lakh of sleepers just go away with the floods into Pakistan; we get not a farthing out of it. Unfortunately this year three lakhs of sleepers were just washed away. Our railway lines are not working properly because of lack of sleepers; the speed of trains has been brought down. But we are allowing sleepers to be washed away to Pakistan. The year before last, we had one big fire at

Dhilawan and Rs. 1.89 crores worth sleepers were just burnt.

Mr. Deputy-Speaker: He is not discussing the Railway Budget.

Shri U. M. Trivedi: I am discussing the leakage of revenue by the Government and the losses that we are incurring. It is only on account of these serious losses that there is this heavy taxation. If these had been plugged, probably, it would not have been so. After all, what is the Railway? It is also yielding to us revenue and puts money into our coffers and we get a proper return on the Railways on account of the report of the Railway Convention Committee.

I will have to take some more time.

Mr. Deputy-Speaker: Then he may continue tomorrow. We have to take Private Members' Business now.

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COMMITTEE ON PRIVATE
MEMBERS' BILLS AND
RESOLUTIONS

FIFTEENTH REPORT

Shri Hem Raj (Kangra): Sir, I beg to move:

"That this House agrees with the Fifteenth Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 13th March, 1963."

Mr. Deputy-Speaker: The question is:

"That this House agrees with the Fifteenth Report of the Committee on Private Members' Bills and Resolutions presented to the House on the 13th March, 1963."

The motion was adopted.