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[Shri V. V. Giri]

Act and Wages Minimum no action has been taken the bу State Governments. As far as I am aware, the State Governments taking action in cases of violation. We have also impressed upon Ministries of the Central Government employing industrial labour, who are concerned, that they should co-operate fully with the officers responsible for the enforcement of the Act.

I think I have dealt with the most important of the points raised in the course of the debate. As I have have points already these been engaging the attention of the Government and many of them have recently been examined in detail by **B**oard which the Central Advisory **Further** met recently at Bombay. action on the recommendations of the Board will shortly be taken. I now hope that with the co-operation of the employers, workers and the States, we will be able to go forward and cover rapidly all the workers in the sweated and unorganised industries and give them a minimum wage as an earnest of the fair wage to come.

Mr. Deputy-Speaker: The question is:

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

The motion was adopted.

VOLUNTARY SURRENDER OF SA-LARIES (EXEMPTION FROM TAX-ATION) AMENDMENT BILL

The Deputy Minister of Finance: (Shri A. C. Guha): I beg to move......

Mr. Deputy-Speaker: On behalf of Shri C. D. Deshmukh, he may move this. The record would not be complete otherwise.

Shri A. C. Guha: With your kind permission, I beg to move:

"That the Bill to amend the Voluntary Surrender of Salaries (Exemption from Taxation) Act, 1950, be taken into consideration."

This is a non-controversial Bill. The present Act, in section 2 (2) gives a list of persons to whom this exemption will be applicable. But, this list makes the whole Act something like a closed thing. If there is any addition of the officers or persons to whom this exemption is to be given, who may be ready to surrender a portion of his pay voluntarily, there would be the necessity of amending the present Act. Since the passing of this Act, there have been certain persons who have to be included in this exemption list. If the hon. Members will look into the list here, even the Speaker and the Chairman are not included in the list, for they have also surrendered a portion their salary. That is why instead of keeping the list as a closed and fixed one, we are proposing in this Bill to keep the whole thing open so that any person who may surrender portion of his salary and make a declaration in writing, may be given this exemption. Sections 2 and 3 of the present Act are being replaced by clause 2 of the Amending Bill.

Under the Income-tax Act, a person is liable to pay tax on his salary on a due basis. That is, he is liable to pay the tax on what is due to him and not necessarily on what he cares to receive. But for the provision in the Voluntary Surrender of Salaries Act, 1950, he would not be able to get this exemption. To remove this difficulty and obligation under the Indian Income-tax Act, I am moving this Amending Bill. I hope there will be no objection from any section of the House to accept the Bill as proposed.

Mr. Deputy-Speaker: Motion moved:

"That the Bill to amend Voluntary Surrender of Salaries (Exemption from Taxation) Act. 1950 be taken into consideration."

Shri Nambiar (Mayuram): We are glad that such a Bill has been brought

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forward and we also approve the Bill. But, we have to make one thing clear. This sort of voluntary surrender is not the only thing that is required. What we wanted was, and we have already expressed our view, that there should be a maximum ceiling on the salaries of certain officers and certain Government officials. We have already made it clear that salaries ranging up to Rs. 3000, 4000 and 5000, and sometimes even up to Rs. 10,000 for officers, whoever he may be and whatever position he may occupy should not be allowed. Even according to what Mahatma Gandhi earlier, the Ministers should get only Rs. 500/- a month or something like that. I do not know exactly what he said about the Secretaries and others. When the Ministers get Rs. 500/-the Secretaries cannot expect to get Rs. 3000 and Rs. 4000/-. As the hon. Minister explained just now, if the minimum wage for an agricultural worker is Rs. 1-2-0 in India, why the salary or wage or whatever you call it, of a Government servant, including the President should be Rs. 10,000, I cannot understand. There cannot be such a world of difference between Rs. 1-2-0 per day or Rs. 35/ per month on the one side and Rs. 10,000/- on the other side for the President. Of course, the amount may be smaller for you. But, the difference is there and it is also very much. For instance, the Chief Secretaries or the Secretaries, Members of the Railway Board Secretaries and officers here are drawing up to Rs. 3000 and Rs. 4000. There cannot be any justification for this. The Government must come forward with a Bill to seal it up. The maximum must be fixed. As things stand today, I would say that it should not go beyond Rs. 1000. There cannot be any reason whatsoever why all these things should be left to the sweet will of the officer concerned, sweet will of the Speaker or the Deputy Speaker, sweet will of the President concerned to voluntarily surrender because they are philanthropical personalities. I do not want to cast aspersions on any of the officers including the President today. It is

good that they come forward and surdender a portion and we welcome tothat extent. But, we cannot allow such a sort of situation to continue. With regard to salaries and allowances. of Members of Parliament, you could have seen what certain Members expressed. They said that if at all a salary is to be paid, it should not go beyond Rs. 300 a month. That does: not mean that the responsibility of a Member of Parliament is less than that of a Secretary who is drawing Rs. 3000-It is not on the money that it has to be decided. The whole thing has to bedecided by the work that he does, by the situation in the country, whether the Exchequer is in a position to pay an exorbitant rate of wages or salaries, whatever you call it, to the officers. That is the idea. The Government should come forward with a positive Bill or legislation to fix the maximum and minimum. The minimum has been fixed by the hon. Minister for Labour as Rs. 1-2-0 per day. Even this will never be put into operation. and even this sum of Rs. 1-2-0 will not be paid. He has himself said that there is no guarantee that even thisminimum wage will be paid. There cannot be any salary beyond Rs. 1000 a month as things stand today, considering the economic crisis that we are facing, and considering the low standard of living of the common man in this country. I request the hon. Minister to come forward with such a legislation as early as possible. Till then, of course, these philanthropical gentlemen will give whatever they like and we will willingly accept that. To that. extent, we welcome this Bill.

Shri K. K. Basu (Diamond Harbour): I fully endorse what has been said by my hon. friend Shri Nambiar regarding the principle which we should adopt so far as the salaries and emoluments paid in our country are concerned. As the Mover of the Bill said, we should support this Bill and welcome those of us beginning from our President down to our Speaker and Deputy-Speaker who have gladly, in view of the conditions and economic distress in our country.

[Shri K. K. Basu]

voluntarily surrendered a portion of their salaries. They should not be taxed. I would only join issue him on one question and that is a question of principle. The way in which the Act is sought to be amended by Government shows that there will be persons holding high offices who might be willing to surrender their salaries. When the salary of the President was fixed at Rs. 10,000 the consideration was that we not be able to find persons who would be willing to serve the country in that particular capacity below a certain That is a very pecuniary level. serious mistake which the Government committed. We have, as our President, a man who has been connected with the political movement throughout his life and he is willing to shoulder the responsibility at a lower salary, because he feels that he is there as the respresentative of people and any consideration of pecuniary benefit should not be allowed to play any part in the selection of the person concerned. I feel that the Government is trying, by this legislation to create a psychological atmosphere in it might be the country whereby considered that an individual has been generous to surrender a part of his salary. We find in the list Ministers, the President and even the President of the Constituent Assembly, who is now the President of India, Speakers, Judges of the Supreme Court and also Governors of States. Therefore, I feel that the Government must take into consideration whether they should not scale down the salaries of these persons. They have come here as the representatives of the people; they have come to serve the people and not to earn for the future and for their children. That attitude should go. By this amending Bill the Government is trying to create a psychological atmosphere where it might be considered that particular individuals have been magnanimous enough to surrender part of their salaries. When Government finds that there are persons who are willing to shoulder the onerous responsibility at much lower salaries, why not they come forward and fix the salaries at a lower level? We are trying to have a welfare State and this is the basic condition of a welfare State. We must try to scale down the salaries. So far as the Bill goes, we certainly support it. But we feel that such conditions should not be created as to make an impression in the minds of the people that there are certain individuals who are prepared to surrended their salaries. If there are persons who are willing to surrender a greater part of their salaries today. Supreme Court Judges and others. tomorrow in our country will there not be people who will accept lower salaries than were being paid before, and more so when we have a welfare State? I therefore, say that the Government should take into consideration this principle and in future must lower down the scales that are being paid to very senior and reponsible officers of the State.

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Pandit K. C. Sharma (Meerut Distt.-Sir, I appreciate the spirit South): of the gentlemen who are willing to forego a part of their salaries. at the same time, I do not appreciate the State depending upon the charity of its servants. If they do not want the money, there are a number of institutions for which they can subscribe and give help. This is a very archaic and retrograde attitude of life. Why should the State or any department of the State depend upon the charity of a certain person with regard to the money advanced to him for the performance of certain functions?

One aspect of this sending back the money to the national Exchequer is that the person is not willing to do his duty to the fullest capacity or his capability. When once a man who has been put in a certain position offers charity to the State, the State cannot expect the full quota of his services to it. This is a very dangerous aspect of the whole state of affairs. It is not a question of a few lakhs of rupees coming back to the State Treasury but it is the question of a certain attitude.

10 A.M.

Suppose a man who is given Rs. 10,000 or Rs. 5000 gives back Rs. 2000. By accepting this Rs. 2000 back from the government servant, the Government foregoes complete control over his activities. That, I submit, is more harmful than the few thousands of rupees left in the hands of the public servants who are expected to have hearts large enough and brains and intelligence enough to use for better public good in certain other charitable institutions.

पंडित ठाकुर वास भागंव (गुडगांव): जनाव डिप्टी स्पीकर साहब, यह बहुत नानंकट्रोवर्शल सा बिल हैं। इस के ऊपर ज्यादा बहस की जरूरत नहीं थी। लेकिन जो ख्यालात हाउस के अन्दर जाहिर हुए हैं, मैं उनके बार में दो एक लफ्ज अर्ज करना चाहता हुं।

जहां इन्कम टॅक्स महकमे का सवाल हैं, या फाइनेन्स महकमे का सवाल है. में इसे एप्रिशिएट करता हूं कि उन्होंने जो देश का माम्ली कान्न हैं, उससे थोड़ा सा डिपार्चर किया। एक शख्स अगर कोई आमदनी करता हैं या उसे जो पे मिलती हैं या और जो इमाल्य-मेन्ट्स मिलते हैं. सारी उसकी आमदनी सब्बेक्ट द् टॅक्स होती हैं। अगर उसकी आमदनी बढ़ जायेगी तो गवर्नमेन्ट की आमद्नी भी जायेगी । अगर यह बिल पास न हो तो इसके माने यह हैं कि जिन बर्ड अफसरान ने गवर्न-मेन्ट ट्रंजरी में देना मंजूर किया है, उनके कपर ज्यादा टॅक्स लगेगा । उनकी जितनी आमदनी हैं उस सार पर टैक्स लगे और गवर्नमेन्ट को उसके कलॅक्शन का हक हो। एक वात में फाइनेन्स डिपार्टमेंट ने जरूर जरा अक्लमन्दी से काम लिया। मुझको एक रूलिंग याद हैं जिस के अन्दर एक वर्ड प्रोफेसर ने इसी तरह से अपनी आमदनी का एक हिस्सा कुछ युनिवर्सिटी स्ट्इंन्ट्स के स्कालर्शिप के लिये दं दिया था। और उसके ऊपर बराबर सारी पे पर टॅंक्स लगता रहा । हालांकि उसने अपनी आमदनी का हिस्सा दं दिया था फिर भी टॅक्स लगाने के लिये उसकी सारी तन्ख्वाह ही उसकी आमदनी करार दी जाती रही । उसने यह भी

कह दिया था कि खजाने से वह हिस्सा उसकी आमदनी का सीधे भेज दिया जाया करं. उसकी न मिले. फिर भी उसका कोई असर नहीं हुआ। तो एक तरह से यह बिल उन अश्खास के हक में है जिन लोगों ने वालेन्टरी सर्रन्डर कर दिया हैं. यह बात वाजिब ही रखी गर्ड हैं। यह रियायत थोई आदीमयों को थी, अब यह कुछ ज्यादा आदीमयों के लिये बढ़ा दी गर्ड हैं। लीकन में अर्ज करूंगा कि अभी भी यह रियायत थोर्ड ही आदीमयों को दी गई हैं। सिर्फ शेड्यूल वाले आदिमयों के लिये पहले थी, दूसर क्लास वालों के लिये नहीं रखी गई थी जो कि प्राविशियल या स्टंट गवर्न-मेन्द्रस के कान्नों से बनी हुई नौंकरियां हैं उनके लिये नहीं थी। अब उनको यह रियायत दी गई हैं जिनकी सेन्ट्रल एंक्ट या प्राविशल एक्ट के मातहत तन्ख्वाह मुकर्रर हैं। अच्छा हो अगर इस उस्ल का एमेन्डमेन्ट हो जाय । जो भी लोग अपनी आमदनी का हिस्सा पीब्लक काम के लिये देते हैं, या गवर्नमेन्ट को वापस कर देते हैं उसका रीस्टक्ट करना वाजिब नहीं था। इसलिये में अर्ज करूंगा कि इसे रीस्टक्ट न किया जाय. और ज्यादा बढाया जाय ।

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बात यह है कि जो रियायत इन बहुं अफसरान को दी जाती हैं, वह छोटं से छोटं अफसरान को दी जाय और हर एक शस्स को दी जाय । जो भी खजाने में इस तरह से रूपया दाखिल करना चाहे उसके लिये यह सह्जीलयत होनी चाहिये । यह एंक्ट एक तरह से बड़ा इन्नोसेन्ट हैं, और इसके अन्दर बहुत अच्छी स्पिरिट हैं । अगर इसकी रियायत सिर्फ इन्हीं बड़ं बड़ं अफ सरान को पहुंचाई जाय तो यह बहुत डिस्क्रिम नेटरी लेजिस्लेशन होगा ।

द्सरी बात जो में अर्ज करना चाहता ह्ं वह यह हैं कि इस से यह साबित हुआ कि हमारं यहां के बड़ें बड़ें अफसरान, प्रीजिखेन्ट साहब, स्पीकर साहब, डिप्टी स्पीकर साहब, जज साहबान, हर एक अपने अमल से यह जाहिर करते हैं कि दरअसल जो इमाल्युमेन्ट्स

[पंडित ठाकर दास भागीव]

रक्लं गए हैं उनके लिये उन में कमी की गुंजाइश हैं। वह अपने आप खुद वालेन्ट्री कट के लिये कहते हैं, वह हमारी मुबारकबाद के मुस्तहक हैं, में उनका शुक्र ग्जार हूं कि उन्होंने मेहरबानी करके इसे सोच कर कि हालांकि वह ज्यादा ले सकते हैं फिर भी वह ज्यादा न लें, यह कट करवाया। लेकिन उनके इस एक्ट से यह साबित हैं कि किसी भी सबब से अगर जरूरत पड़ जाय तो दरअसल जो इमाल्यु-मेन्ट्स रक्से गए हैं वह इतने हैं कि जिसके अन्दर वह लोग जेनरांसिटी दिसला सकते हैं।

इसमें शक नहीं कि यह जेनेरासिटी हैं अगर एक आदमी अपनी रोटी में से कुछ निकाल दं और उसका हम जितना शुक्रिया अदा करें उतना अच्छा हैं। लेकिन इससे साबित होता हैं, जैसा कि मेरें चन्द दोस्तों ने जिक्र किया. कि तन्खाह का स्टैंड्ड जरूरत से ज्यादा हैं।

इस जिम्न में दो बातों का जिक्र मेर दोस्तों ने किया एक सीक्रोटरी लोगों की तन्खाह का और दूसरा मिनिस्टर्श की तन्ख्वाह का। मिनिस्टर साहिबान के बार में तो में नीम्बयार साहब से मत्तीफक नहीं हुं। अगर आज आप किसी मिनिस्टर को ४०० रुपया तन्ख्वाह दें तो यह पीब्लक स्केंडल होगा। जिस वक्त महात्मा गांधी ने यह फरमाया था उस वक्त रूपये की कीमत आज से चौंगूना थी। आज अगर आप मिनिस्टर को ४०० रुपया देंगे तो उसका काम नहीं चल सकेगा । बहुत सारं मेम्बर सेशन के दिनों में उसके यहां जा कर ठहरते हैं तो वह उनका खर्चा करेंसे बर्ज्यत कर सकेगा । हमार यहां पंजाब में मेम्बर लोग मिनिस्टर के यहां आकर ठहरते हैं। म्नासिब तन्खाह दं यह ठीक हैं लेकिन वह ४०० नहीं होनी चाहिये।

संक्रंटरीज के बार में में यह अर्ज करना चाहता हुं कि उसके बार में हम मुर्अोहर्द कर चुके हैं और उनको हम तोड़ना नहीं चाहते। हम दंखते हैं कि संक्रंटरी को मिनिस्टर से ज्यादा तन्खाह मिलती हैं लेकिन हम अपने मुआहिद' को नहीं तौड़ना चाहते । इस वास्ते इन दो बातों पर मेरा इिस्तलाफ हैं ।

बाकी जहांतक और बर्ड अफसरान की कांच तन्खाह का सवाल हैं में समझता हूं कि अब वक्त आ गया है कि हमको दोबारा उनकी तन्ख्वाहों का रिवीजन करना चाहिये तािक पिन्तिक के सामने यह एक चीज आए कि हम किसी की भी जेनेरासिटी पर नहीं रहना चाहते। ज्यादा अच्छा होता कि वह लोग जिन्होंने वालंटरी ताँर पर सर्रंडर किया है वह किसी और अच्छ काम में यह रूपया देते । बहुत सारं अच्छं काम हैं। और गवर्नमेन्ट के खजाने में भी जितना रूपया आवे अच्छा हैं क्योंकि गवर्नमेन्ट भी बहुत से अच्छ काम कररही हैं। लीकन में समझता हूं कि इस तरह के वालंटरी सरंडर से गवर्नमेंट का खजाना बहुत दूर तक नहीं भर सकता। यह अच्छा हो कि वह अपनी प्री तन्स्वाह लें, उस पर इन्कम टॅक्स दें ऑर जो उनकी जरूत से ज्यादा हो वह किसी अच्छे काम के लिये दं दं।

जहांतक रिवीजन आफ स्कैल का सवाल हैं में चाहता हूं कि गवर्नमेंट इसकी तरफ तवज्जह दं। अभी अफसरान ऑर दूसर लोगों की तन्ख्वाहों में ज्यादा फर्क हैं। अब वक्त आ गया है कि हम बड़ी आमदीनयों में ऑर छोटी आमदीनयों में ज्यादा फर्क नहीं रखना चाहते, कुजा तन्खाहों में फर्क करेंसे ठीक समझ सकते हैं। इसलिये में इतना कह कर इस बिल को सपोर्ट करता हूं।

Shri Tek Chand (Ambala-Simla): There is one aspect to which I wish to invite the attention of the hon. Members. No doubt, ostensibly, seemingly, it seems very proper that people should give and voluntarily surrender part of their salaries, but in execution there is a concealed mischief, there is bound to be a hidden heart-burning, and that is this. A class will arise, the favoured few, who, either to earn a little kudos or because their personal wants are few or their family is limited or because they are

otherwise rich in their own way, may like to surrender part of their salary, whereas another person, not so fortunate, not so well placed, large family, with a large number of commitments, may find it difficult to surrender. The result may very well be the man who surrenders automatically comes into a class of the favoured few, the philanthropes, a man whose panegyrics will be sung by his bosses, and yet another helpless man because he cannot surrender will be considered unfavourably. The result very well be that in the case of such a person voluntary surrender becomes involuntary surrender. I have serious misgivings if, among certain classes of officers, they are really surrendering part of their salary voluntarily. I entertain very grave doubts. What is likely to happen will be that because one person, either out of genuine generosity or out of sheer pique or out of some other reason, surrenders a portion of his salary, the rest will follow unwillingly parting with a part of their salaries. I wish that invidious distinction may not come into being. If the Government thinks that the standard of the scale of their salaries is too high, by all mean let them reduce it. It would be very proper for them to do so. But, if they think that the standard of their scales is correct, then let them voluntarily give away what they feel to such charities as appeals to them rather than they be called upon to accept lower salaries in order to gain certain advantages which will rebound badly on others who are not in a position to follow the line. Therefore, Government should be rather circumspect in encouraging this sort of voluntary surrender which, in the ultimate

Shri Achuthan (Crangannur): This is merely a measure to enable those who want to surrender a portion of taxed on their salaries from being that amount by the Income-tax Department. No wonder is going to be worked out in this country by this. I am quite satisfied. We are more con-

result, is prone to become involuntary.

cerned with revising the pay of the higher officers and giving them better facilities in other respects. It got a psychological effect also on the country.

from Taxation) Amendment Bill

As Mr. Nambiar said, the common man thinks that the Congress Government is not at all touching the pays of the high officers because of the guarantees given by the previous Government. Even though when we work it out, the amount may be very little, that psychology prevails and the opposition parties take advantage of that

In our State also this is being done. The Praja-Socialist Party which is in power has announced that the Ministers will reduce their salaries from to Rs. 500. It has 750 psychological effect. In fact, instead of spending Rs. 750 they reduce their spending only.

Shri Nambiar: That is good.

Shri Achuthan: So, the Congress Government must reduce the pays of their higher officers and tell them: "This is the position. You will be given other facilities—housing, educational and medical facilities."

Shri Velayudhan (Quilon cum Mavelikkara—Reserved—Sch. Castes): You say they should have taken Rs. 750.

Shri Achuthan: They are only Rs. 500, and they say they are not going to amend the Bill because they do not want to shut out the representatives of the other parties from taking advantage of the higher salary. That was the position taken by Mr. Thanu Pillai when we interviewed him here. So that there is not much in it.

As Mr. Tek Chand remarked, there is a psychology among officers, and when one officer surrenders because he can afford to, the others are in difficulty. The other man thinks: what can I do, and though he is in difficulties, he also parts with a part of his salary. So, the whole thing

[Shri Achuthan]

affects his patriotism, his efficiency and his earnestness in the work. That is a serious matter. But, if any man volunteers, or has consideration enough for the formation of a socialist state in this country, let him surrender and he will have the benefit in regard to income-tax.

Shri Sadhan Gupta (Calcutta-South-East): I extend, with my friends Mr. Nambiar and Mr. K. K. Basu, my general support to this Bill.

This Bill is not a day too late because we do need it to enable certain officers to surrender a part of their salaries and to make them free of income-tax. But I also reiterate that the real question is not to make them surrender part of their salaries, as to reduce the salaries altogether.

Shri Velayudhan: Cut their salaries.

Shri Sadhan Gupta: There should be a cut in their salaries, as my friend says. The whole point is that we are a poor country, and, therefore, we cannot look at the salary structure from the point of view merely of the rise in the living. cost of merely of what the officer used get at an earlier time and he should get now. is not the way we should look at it. We should look at it from the point of view of the tax-payer, from the point of view of the common people, who have suffered much more than the highly paid officials. We should look at it from the point of view of the low-paid employees of Government as well as of private concerns who are not getting a fair deal and who are not getting enough to make both ends meet. Under these circumstances, there is no moral justification—I should proceed further and say that it is highly immoral-to let certain people have a fat salary out of all proportion to the income of the common people of our country. When suffering has descended upon us, let us share the suffering. If the highly paid officials from the President downwards have a cut in their salaries, no doubt their lives may be made harder, but yet there is no gainsaying the fact that it will only encroach on that part of their lives which can be called as luxuries, it will only curtail the enjoyment of certain luxuries and not affect the enjoyment of the necessaries and some frugal comforts of life. That is the standard which every highly paid official in the country from the President and Ministers downwards must set. Every highly paid official must sacrifice his luxuries in order to let his less better off brethren have a reasonable approach to a decent life. That is the point of view from which we approach the matter and we do not approach it from any point of view. When we approach the matter from this point view, there is a complete answer to the argument advanced by Pandit Thakur Das Bhargava or to the argument advanced in his support by Mr. Achuthan. After all. everyone will realise that when Mahatma Gandhi laid it down that a Minister's salary should be Rs. 500, things were different. Now the costs have increased and today Rs. 500 may not be sufficient for a Minister. Even if costs have increased, why not have Rs. 1,000? Why have Rs. 2,500 or Rs. 3,000 or more is the question that we put. Mahatma Gandhi said that the maximum salary that a person was entitled to in our country is. Rs. 500.

Amendment Bill

Pandit Thakur Das Bhargava: It is Rs. 1,000 so far as a Minister is concerned.

Shri Sadhan Gupta: I am obliged to Pandit Thakur Das Bhargava for the correction. Even at that rate, is the maximum not justified? Pandit Thakur Das Bhargava has stated that the prices have increased four-fold. For the people getting higher salaries, I should say that the price index has increased about three or four times and so far as the people in the lower rung of the ladder are concerned, the costs have gone up and in the case of those people who have to pay only for the necessaries of their life.

the cost has gone up five or six times. If the index figure has gone up fourfold, can we say that the salaries also should go up to Rs. 4,000 a month? That is the precept which Mahatma Gandhi has laid down. Have we not a moral responsibility of conforming to that precept? Have we not a moral responsibility of fixing our salaries in accordance with that precept, taking into account, no doubt, the rise in the cost of living and also the greater inability of our tax-payer today to foot the bill of such high salaries. That is the point of view from which we approach the matter.

There is another aspect which has not been touched and which I seek to impress on the House. It is all right permitting some people to escape from the income-tax by urrendering their salaries, but there are cases where by a small surrender, the person concerned has the advantage of being taxed on a lower scale or on a lower slab, and this has to be guarded against. In West Bengal, for example, we know that a certain Deputy Minister surrendered Rs. 1,500 of his salary, and by that surrender, he has earned a relief from his income-tax, by deducting which his surrender really comes to Rs. 200 or Rs. 300. We should guard against this kind of evasion of income-tax if If a fame is surrender is made. sought to be built up or a reputation for patriotism is to be built up on the basis of surrendering salaries, let it not be from any profit motive. If a surrender is made, let us see that by such surrender, the Exchequer does not suffer unduly. Let us limit the surrender in such a way that, by that surrender, the person concerned does not go down to the next slab and have the advantage of that slab, thereby reaping a profit out of all proportion to the amount surrendered. That is a thing to be guarded against. particularly in view of Mr. Tek Chand pointing out that by surrender, they might get an undeserved reputation for patriotism and so forth. There is that argument but after all the interest of the people is greater. We know that there are many ways in which you can earn undeserved reputation in society and we need not unduly be worried about this, but what we have to guard against is that by this undeserved reputation, they may not indirectly denude the Exchequer of an amount out of all proportion to the amount surrendered.

Amendment Bill

आचार्व कृपालानी : (भागलपुर व प्निया) : उपाध्यम्न महोदय, यह जो बिल हैं, वह तो ठीक हैं, लेकिन मुझे समझ में नहीं आता हैं कि उसका मतलब क्या हैं ? यह जो बहुं आउमी हैं जिनको बीठ आइ० पीठ कहा जाता हैं, ये लोग खाली अपने वास्ते यह कट डालना चाहते हैं या यह कट हमेशा के वास्ते आफिसर्स पर रहेगा, यह मुझे थोड़ा मिनिस्टर साहब बता दंगे तो अच्छा होगा।

श्री अलग् राय शास्त्री (जिला आजमगढ़-पूर्व व जिला बीलया-पश्चिम) : मिनिस्टर साहब को कुछ अभी ख्याल नहीं हैं।

Shri A. C. Guha: It is a voluntary cut and it is personal.

आचार्च कृपालानी: पर्सनल हैं, इसका तो मतलब यह हुआ कि उनकी जगह दूसर आ जार्यंगे तो वह फिर उत्तनी ही तन्स्वाह ले लेंगे।

Shri A. C. Guha: He may also surrender.

आचार्य कृपालानी : इसका मतलब यह हैं कि हमार प्रेसीड ट साहब को बीस हजार मिलता था, उसमें फिर वालेन्टरी कट करके इस हजार किया

Shri A. C. Guha: According to the Constitution, the President's salary is fixed at Rs. 10,000 a month.

आचार्व कृपालावी: अच्छा, ठीक है दस हजार मासिक था, फिर अभी अगर वह वालेन्टरी कट करके अपना मासिक पांच हजार कर लेते हैं तो क्या अगर उनकी जगह पर कोई दूसरा हमारा प्रेसीडेन्ट आयेगा तो वह दस हजार ले सकता हैं?

श्री अलगुराय शास्त्री: जीहां। आचार्य कृपालानी : यह तो वही अजीव बात हैं। इससे तो अच्छा है कि इन आद्मियों को बो लेते हैं वही लेते रहें।

इसमें द्रश को कोई फायदा नहीं हैं। अगर आप लोगों को और हम लोगों को ठीक काम करना है तो फिर यह जो तन्स्वाहें हैं उनको हमें कम करना चाहिये और हम करेंगे तो रिफर अफसर लोगों को भी कुछ शर्म आयेगी । पहले ही पहल जब हमने काम शुरू किया था तभी हम लोग कहते लोगों से कि मंहगाई हो गई है इसीलये पांच सौ तो नहीं लीकन दो हजार से ज्यादा किसी को भी हिन्दूस्तान में नहीं मिलेगा, तो मुझे निश्चय है कि हमार जो अफसरान लोग हैं वह भी इसको कब्ल कर लेते। फारसी में कहते हैं कि बिल्ली को पहले ही दिन मारना चाहिये। पहले दिन तो उसको मारा नहीं और यह आशा हम लोगों से की जाती थी क्योंकि हम लोग जब सरकार में नहीं आए थे उस वक्त हम किस तरह से रहते थे? सरकार में आने से किस तरह रह रहे हैं अगर इसका मुकाबला किया जाय तो एसा दंखने में आता है कि कोई आदमी तो एक दम से साह्यकार हो गया लेकिन उसको साह्यकारी से रहना नहीं आता हैं। उसको हम अंग्'जी में "newly rich" कहते हैं। यानी कभी देखा ही नहीं था। खान्दानी नहीं था। ही ब्लॅक मार्केट वर्गेरह से आ गया। उसकी रहना नहीं आता है फिर भी जो खान्दानी होता हैं वह उसका अनुकरण करने लगता हैं तो बड़ा अजीब सा जानवर लगता हैं और बहुत हंसी की बात होती हैं। तो में आप से कहता हुं कि बहुत से आदमी हम लोगों की आज र्यस्ति हैं और उनमें से हमार परमानेन्ट आफिशल्स भी हैं, वह भी कहते हैं कि दंखी, यह लोग करेंसे रहते थे और आज उनके दिमाग को क्या हो गया है ? उनके ऊपर इसका बहुत खराब असर पहला है । यानी मिनिस्टरी के बार में, या बड़ बड़ लीडरों के बार में वह एंसा आद्येप करते हैं कि दंखों भाई. यह लोग

करेंसे रहते थे, आज इनका दिमाग बदल गया हैं। इसीलये इन लोगों के वास्ते परमानेन्ट सर्विसेज की कोई रिस्पॅक्ट नहीं होगी तो इमें आश्चर्य नहीं होना चाहिये । उन्होंने हमेशा चार हजार रूपया कमाया और मजब्ती में रहते थे। बहुत से एंसा कहते हैं कि यह नए आदमी कहां से आ गए तो हमार साथ मुकाबला करते हैं. इनको रहना तो आता ही नहीं हैं। यह तो बेचार २४. ३० या ४० रू० में रहने वाले थे. इनको अब माँका मिल गया है । इसका भी बहुत खराब असर होता हैं। हम लोग जी करंगे. लीहर्स जो करंगे, उसी की दंखा दंखी इसी वजह से महात्मा ने दूसरंभी करंगे। कहा था कि सिर्फ पांच साँ रूपया तन्ख्वाह रक्की जाय । अब कहा जाता है कि पांच सौँ तो उन दिनों के लिये थे. आज कल तो प्राइसेज बढ़ गई हैं। प्राइसेज बढ़ गई हैं तो क्या खाली हम लोगों के लिये, या बर्ड लोगों के लिये बढ़ गई हैं या छोट आदीमयों के लिये भी बढ़ गई हैं? मैं तो समझता हूं कि जिन लोगों को छोटी तन्खाह मिलती हैं उनके वास्ते प्राइसेज बहुत बढ़ गई हैं क्योंकि उनकी इनकम का ज्यादातर हिस्सा जो लाइफ की जरूरतें हैं उन्हीं में खर्च हो जाता है, और वह बहुत मंहगी हो गई हैं इसलिये उनको ज्यादा नुकसान होता हैं।

of Salaries (Exemption

from Taxation) Amendment Bill

आखिरकार जो हमार देश में क्लर्क हैं या टीचर्स हैं, हमने देखा है कि जो टीचर्स हमारे बच्चों के गुरू हैं, उन गुरूओं को जो तन्ख्वाह मिलती हैं वह चपरासियों की तन्ख्वाह से भी कम हैं. और उनको सफेटपोश भी रहना पहला हैं। अगर वह टीचर्स हैं तो उनको पढ़ना भी पहता है. अखबार भी पढना पहता है और जिन का एसा हाल है एसे आदीमयों से आप वालेन्टरी कट न कराएं तो आपकी महरबानी हैं। अगर हमारं प्राइम मिनिस्टर साहब, हमारं प्रेसीइंन्ट साहब, हमार स्पीकर साहब कहते कि एक कन्सालिइंटंड बिल आना चाहिये जिस में इन वी० आई० पीज० की सेंलरीज को दंखा जाय. कम किया जाय. तो

बनता के ऊपर बड़ा असर पड़ता। अगर कांग्रंस पार्टी अपने हित को भी दंसती और एंसा करती तो इसका बाहर के अन्द्री नयां पर इतना असर होता कि यह जो फूज्ल प्रोपेगेन्डा कांग्रंस को बढ़ाने के वास्ते हो रहा हैं, उसकी भी जरूरत न पड़ती। आदमी कहते कि यह लोग बेचार एंसे भले आदमी हैं कि बहुत छोटी तन्ख्वाह लेते हैं।

में कहना चाहता हूं कि यहां पर यह बात भी है कि छोटी तन्स्वाह वालों या मबद्रों में और बड़ी से बड़ी तन्ख्वाह वालों में, या बड़ी से बड़ी जो इनकम हैं उस में बहुत फर्क हैं। एंसा किसी मूल्क में भी नहीं। यह फर्क यहां पर करीब २०० दफा पह जाता हैं। अगर ४० रुपये एक मजदूर को मिलते हैं. या एक क्लर्क को मिलते हैं तो हमर प्रेसीड न्ट साहब को दका हजार रू० मिलते हैं । तो २०० गुना हुआ न ? महात्मा ने एक दुफा एक छोटी तन्स्वाह पाने वाले में और एक बड़ी तन्ख्वाह पाने वाले में २०० ग्ने का फर्क निकाल कर जो हमारं वाइसराय थे उनको दिखलाया था । वाइसराय को बड़ा गुस्सा आया । लीकन यह फर्क अभी तक हैं। इसका मतलब मेरी समझ में नहीं आता है। इसी वजह से लोग कहते हैं कि हमारा स्वराज्य स्वराज्य नहीं, खाली ढकोसला है। यह देखने में आता है कि उसमें कोई भी अदला बदली नहीं हुई हैं। हमारं लंबर मिनिस्टर कहते हैं कि जो लोएस्ट सेलरी होगी. जो लोएस्ट इनकम होगी वह ९ रू० २ आ० रहेगी। उसके लिये भी कहते हैं कि यह दहात में नहीं हो सकती। मैं कहना चाहता हूं कि कम से कम इनकम १ रू० २ आ० नहीं होनी चाहिये। कम से कम इनकम एक आदमी की २०० रूपया महीने में होनी चाहिये। इसके साथ जो बड़ी से बड़ी इनकम हो वह २००० रु० तक होनी चाहिये। हमारं सर्विसेज के आदमी कहते हैं कि देखी डाक्टरीं की, उनकी कितनी फी मिलती हैं, वकीलों को कितनी फी मिलती हैं और इन्हिस्ट्यिलस्ट्स को कितनी आमदनी होती हैं। मैं कहता हूं कि जब हम पब्लिक

सर्विसेज को, और अपने लोडरों को रंग्लेट कर देंगे तो उन लोगों को भी रंगुलेट करने में बडी आसानी होगी। वह लोग हमारी ही मिसाल ले करके अपनी फीस बढाते हैं. वकील बढाते हैं. हाक्टर बढ़ाते हैं. अगर हम लोग यह करेंगे तो हम लोग उनके ऊपर भी जोर और दबाद हाल कर उनकी फीस और उनकी कमाई को भी कम कर सकते हैं। दंश में किसी की भी कमाई किसी आदमी से २० गुने से ज्यादा न हो । अगर एक आदमी को एक रूपया मिलता हैं तो उसके भाई को, जो उतना ही काम करता है. शायद वह दिमागी काम करता हो. वह मजदूरी से ज्यादा आसान हैं, बीसगूने तक इससे ज्यादा नहीं मिलना चाहिये। में समझता हूं कि इससे ज्यादा हमकां कभी नहीं जाना चाहिये। साथ में यह भी मैं कह सकता हूं कि आप कर चाहे न कर , यहां सर्कम्स्टान्सेज एसे होंगे कि आपको झक मार कर करना होगा. और आहिस्ता आहिस्ता झक मार आप लोग एसा करते भी जाते हैं। जो सर्कम्स्टान्सेज आज कल करार दिये जाते हैं जिस में आपको भी फायदा न मिले और दंश को भी फायदा न मिले तो यह कोई अच्छी बात नहीं हैं।

यह जो द्रा फ्रा बिल आपने रक्सा हैं, वह ठीक हैं। उसमें जैसा मेरे भाई ने कहा कि कोई आदमी अगर एक स्लैंब से दूसरे स्लैंब में जाय, और हिक्लेअर कर दें कि मैंने २००० रु० दें दिया जब कि दिया उसने खाली २०० रु०, यह हो सकता हैं। लेकिन इसकी द्वा कैसे हो सकती हैं? एंसे आदमी दिखलाते हैं कि हम लोग तो बहुत उदार दिल के हैं, लेकिन अगर अनालिसिस की जाती हैं तो माल्म होता हैं कि वह लोग बहुत तंग दिल के आदमी हैं। २०० रू० दंते हैं और दिखलाते हैं रु००० रु०।

बस मुझे इतना ही कहना हैं।

Shri A. C. Guha: Sir, I did not expect that this Bill would provoke such a discussion covering a wide range. I could understand Mr. Nambiar and

[Shri A. C. Guha.]

Mr. Basu taking advantage of this Bill to discuss something about the social and economic ideas. But what surprises me most is some of the remarks made by Mr. Sharma. He thinks that this Bill or a measure like this would be a sort of compulsion on some unwilling persons who may not be really willing to surrender a portion of their salary or may not like to do it for some circumstantial reasons. In a society there must be some social compulsion for every social being. Otherwise no society can carry on. There must be some social etiquette, some social convention, and also an impulse and an urge to imitate the good example set by others. I cannot understand how Mr. Sharma could take exception on that ground to the provision made in this Bill.

Shri Tek Chand has said that some may be fortunate, due to their family circumstances, to surrender a portion of their salary, but others may not be so fortunate, and a sort of compulsion will be exercised on them. That also would be an absolutely subjective thing. What I have said to Mr. Sharma's apprehension would equally apply to the apprehension of Mr. Tek Chand.

Acharya Kripalani has said many things.

Acharaya Kripalani: Right or wrong?

Shri A. C. Guha: When an Acharya says anything it must be always right. How can I say that Acharyaji can ever be wrong? It may be right or wrong in an absolute sense, but may not be so in a relative sense. What he has said might be right in other circumstances or in an abstract sense; but for the circumstances and in relation to the situation with which we are dealing, most of his remarks may not be quite right.

Shri Sadhan Gupta mentioned one case of a Deputy Minister of West Bengal surrendering Rs. 1,500 of his salary. I do not know if he meant his monthly salary or a total amount from his salary.

Shri Sadhan Gupta: Monthly.

Amendment Bill

Shri A. C. Guha: A Minister in Bengal, as far as my knowledge goes, gets only Rs. 1,000 or even less. A Deputy Minister gets much less. And so I cannot understand how he can surrender Rs. 1,500 out of his monthly salary. I am sure a Deputy Minister in West Bengal gets very much less than one thousand rupees.

Shri Sadhan Gupta: With allowances?

Shri A. C. Guha: Allowance is not subjected to income-tax.

Shri K. K. Basu: Some allowances are there.

Shri A. C. Guha: I know there is one allowance namely T. A.

Mr. Deputy-Speaker: Let there be no cross-conversation. When hon. Members make any statements, let them be absolutely accurate, as far as possible.

Shri A. C. Guha: As for the points mentioned by Mr. Nambiar and Mr. Basu, I think I should refer them to the present scale of pay for I. A. S. officers. I would agree with them that the pay fixed for the I. C. S. officers is rather on the high side and may not be quite in conformity with the general standard of our people. But I think they do not know that the present recruits to the Indian Administrative Service are to get much less. Their salary, I think, has been fixed from Rs. 350 to Rs. 1,800. That is the maximum in the usual course. If they are taken to some special cadre, their salary would rise up to Rs. 3,000-not Rs. 4,000 as in the case of the Secretaries of the Central Government belonging to the I. C. S. And then out of this Rs. 2,000 or Rs. 3,000, whatever it may be, there will be income-tax taken. If some of them reach the highest scale of Rs. 3,000—I think not more than 10 per cent. of the recruits would get that scale—they will have to pay Rs. 697 towards income-tax. So, deducting this, there would remain only Rs. 2,300 even.

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As for the relation between the minimum and the maximum income, I think much may be said, and one may grow very much eloquent on this. But if we take a general view of the scales of pay prevalent in other countries, including the communist countries, and also the difference between the maximum and minimum pay in those countries, I think we would not have much reason to be ashamed of or to regret about the position here-even though I would agree that there may be scope yet for scaling down our higher scales of income, particularly in private sectors. I can mention here that for some posts, not so much of a technical nature, the Public Service Commission could not always get sufficient number of applicants on the pay that is generally attached to such posts. In some cases they have had to advertise twice or thrice and even then really qualified persons were not available, on the scale which the Government was willing to pay for them. So considering the income either in private business or in private jobs, I do not think the present scale of pay as fixed now for most of our officers is very high. Of course, one may argue that there should be scaling down of income also for the private sector. That is a far

I think in spite of what all Members might have said, none has taken any exception to this Bill, and I hope the Bill will be passed.

wider issue, very much beyond the

scope of this Bill.

Mr. Deputy-Speaker: The question is:

"That the Bill to amend the Voluntary Surrender of Salaries (Exemption from Taxation) Act, 1950, be taken into consideration."

The motion was adopted.

Mr. Deputy-Speaker: There are no amendments to any of the clauses and so I will put all the clauses together with the Long Title and Enacting Formula to the vote of the House.

Shri S. S. More (Sholapur): Sir, May I put one question to the hon. Minister?

Mr. Deputy-Speaker: Yes.

Shri S. S. More: As provision has been made for certain officers to surrender part of their salaries for the purpose of avoiding taxation or getting exemption from tax, I want to know why the same concession is not being extended if the Members of Parliament are to get any salaries.

Shri K. K. Basu: Under the amended section they can do.

Shri A. C. Guha: Now the Members of Parliament are getting only daily allowance which is free from income-tax.

Shri S. S. More: I know the present position, but according to the report which your committee has submitted, some Members may opt for salary and allowance and that salary is liable to be taxed by way of income-tax.

Mr. Deputy-Speaker: That will be implemented by a Bill and this provides that wherever salary is fixed by a Central Act, it will be free from tax.

Shri S. S. More: Sir, there is a column, but I want to know whether that column will be covered?

Mr. Deputy-Speaker: Automatically.

Shri A. C. Guha: It is not necessary to add anything; persons whose salaries are fixed by State Legislatures or the Central Legislature are already included. The salaries of Members of Parliament will be fixed by an Act of the Central Legislature and so, automatically they will come within the mischief or the benefit of this Act.

Shri Nambiar: Sir, I want to ask one question.

Mr. Deputy-Speaker: No. no.

Clauses 1 and 2 were added to the Bill.

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The Title and the Enacting Formula were added to the Bill.

Shri A. C. Guha: I beg to move:

"That the Bill be passed."

Shri Nambiar: Sir, I want to know whether the hon. Minister can give us an idea as to what is the amount that has been saved out of this for the last few years, or at least in one year?

Shri A_8 C. Guha: I have not got the figures.

Shri Nambiar: Not even for one year?

Shri A. C. Guha: No, Sir.

Mr. Deputy-Speaker: The question is:

"That the Bill be passed."

The motion was adopted.

BENARES HINDU UNIVERSITY (AMENDMENT) BILL.

(AMENDMENT OF SECTION 17)

Mr. Deputy-Speaker: We will now take up Private Members' Business.

Shri Raghunath Singh (Banaras Distt.—Central): I beg to move for leave to introduce a Bill further to amend the Benares Hindu University Act, 1915.

Mr. Deputy-Speaker: The question in:

"That leave be granted to introduce a Bill further to amend the Benares Hindu University Act, 1915."

The motion was adopted.

Shri Raghunath Singh: I introduce the Bill.

Mr. Deputy-Speaker: Shri S. V. Ramaswamy is not here. Then, Shrimati Maniben Patel.

SUPPRESSION OF IMMORAL TRAFFIC AND BROTHELS BILL

Shrimati Maniben Patel (Kaira South): I beg to move:

"That the Bill to provide for and consolidate the law relating to suppression of immoral traffic in women and brothels, be taken into consideration."

श्रीमती माणिबेन पर्टल : उपाध्यन्न जी, यह बिल एंसा है कि जिसमें कोई ज्यादा कहने की जरूरत नहीं हैं। इसकी आवश्यकता में मानती हूं कि सब लोग महस्स करते हैं । क् इंटरीं में इस सम्बन्ध में कानून माजूद भी हैं, परन्तू यह उचित होगा कि सार दंश भर के लिये अगर एक सेंटल लीज्स्लेशन हो जाय, दृंश के लिये एक यूनीफार्म कानून हो जाय तो इस पर अमल करने में भी काफी आसानी होगी । हम जानते हैं और हमने अक्सर देखा हैं कि लोगों ने इस प्रकार का एक धंधा बना रक्खा है कि वह बेचारी लड़कियों को उठा कर ले जाते हैं और उनको बाथल्स में ले जाकर पैसा बनाते हैं। इसीलये अगर इस प्रकारका एक कानून बन जाय तो हमार देश और समाज में जो आज एक नैतिक अधःपतन हो रहा है उसको रोकने में हम समर्थ हो सकते हैं। पार्टीशन के बाद तो यह बूराई और भी काफी बढ़ गई हैं. क्योंकि काफी लोग बेचार अपने घरों से निकाले गए हैं और उनके रहने का कोई ठीक प्रबन्ध न होने के कारण माता एक जगह बसी हैं. स्त्री दूसरी जगह हैं और पीत कहीं तीसरी जगह पर रह रहा हैं। इसके अलावा लोगों की आर्थिक हालत भी काफी बिगड़ी हुई हैं, इस कारण कर्ड लोगों ने इसका भी फायदा उठाया हैं और बंगाल प्रान्त में कलकत्ते में तो अभी यह भी देखने में आया है कि वहां पर समाज क्लीनिक्स का धंधा लोगों ने कर रखा हैं, अभी अप्रेंल के महीने के मौंडर्न रंट्यू में यह खबर आई है कि यह काम वहां पर इतने जोरी