

[**Shri Tyagi]**

the Bill further to amend the Indian Income-tax Act, 1922, be further extended up to the last day of the first week of the next session.

Mr. Speaker: So. the anticipated motion has come.

The question is:

"That the time appointed for the presentation of the report of the Select Committee on the Bill further to amend the Indian Income-tax Act, 1922, be further extended up to the last day of the first week of the next Session."

The motion was adopted.

ESSENTIAL GOODS (DECLARATION AND REGULATION OF TAX ON SALE OR PURCHASE) BILL

Schedule

Mr. Speaker: The House will now proceed with the further consideration of the Bill to declare, in pursuance of clause (3) of article 286 of the Constitution, certain goods to be essential for the life of the community, as reported by the Select Committee. Of course, we shall be taking the amendments now. Now, we take up the schedule. I shall be calling the amendments. I think all are moved. Very well. So we start with the discussion.

Shri S. C. Samanta (Tamluk): I want to move amendment No. 24. List No. 6.

Mr. Speaker: He may move it.

Shri S. C. Samanta: I beg to move:

In page 1, lines 16 and 17, omit "including atta, maida, suji and bran."

Mr. Speaker: There are no other amendments now to be moved I take it. The schedule with the amendments is now under discussion, all together.

Shri S. C. Samanta: I would like to speak on my amendment.

Mr. Speaker: Yes, he may speak, on all his amendments together at the same time; no separate speech for separate amendments.

Shri S. C. Samanta: As regards Item 1, I have moved two alternative amendments. In Item 1, you will find there is "Cereals and pulses in all forms". That could have been allowed, but

"including bread and flour, including atta, maida, suji and bran" has been added. So, my contention is that when preparations of wheat have been added as atta, maida, suji etc., why not preparations of rice, i.e., flattened rice and fried rice which is commonly called in India as "Chura" or "moori" or "murmura". So, I would ask the hon. Minister to give thought to this matter. Either he should delete "including atta, maida, suji and bran", or he should add "flattened rice and fried rice". I am told that "including atta, maida, suji and bran" is meant for giving sound expression to flour. If for flour, atta, maida and suji are necessary, I think flattened rice and fried rice or parched rice should not be left. So I would beg of the Members of this House and the hon. Minister to accept any of my amendments which, when accepted, will remove the irregularity which I am placing before the House.

Then, about my Amendment No. 3 I have asked "betel leaves and arecanut" to be added in the schedule after item 2. As you know, betel leaves have become an essential thing almost in all parts of India. Someone may say these betel leaves grow in limited areas as in Bengal, Madras and other parts, but if we calculate the amount of betel leaves that are sent everyday by train to different parts of India, you will be amazed. Everywhere nowadays betel leaves, i.e., "pan", is being liked by almost all persons. Even those who do not take "pan", arrange for "pan" after "At Hemes", lunches etc. From a medical point of view, betel juice is very wholesome for our health. Calcium which is added is also wholesome for our health. Betel leaves when taken especially in India by the ladies, make them look beautiful. To add to this, I may say that ladies of western countries in order to beautify themselves, apply lipstick on their lips, and certainly our ladies in India will have coloured lips when they take "pan". So I would submit "betel leaves and arecanuts" should be included.

Then, I come to cotton hosiery goods. "Coarse and medium cloth" has been taken in the schedule, while garments which are prepared from these coarse and medium cloth have not been included in the schedule. Then with regard to cotton hosiery goods also, as these are mostly used by the poor people, I submit that these also be included in the schedule.

While exercise books have been included in the schedule, the raw material from which these are prepared has not been included. My amendment seeks to substitute 'paper' in place of 'exercise books'. After 'periodical journals', 'maps, charts and teaching materials' also should be added as these are very essential for the spread of education, especially primary education in our country.

I hope the hon. the Minister will take into consideration all these factors, and will accept my amendments.

Mr. Speaker: Amendment moved:

In page 1, lines 16 and 17, omit "including atta, madia, suji and bran".

I think we may conveniently adopt the following procedure. First let there be arguments in respect of all the amendments that have been moved. Will the hon. Minister prefer to reply at the end, in regard to all the amendments, or reply separately in regard to each amendment.

The Minister of State for Finance (Shri Tyagi): I should like to reply towards the end, as I will be taking less time then.

Mr. Speaker: First there are some amendments in the name of Mr. V. P. Nayar. I shall now call upon him to speak now.

Shri V. P. Nayar (Chirayinkil): Am I to confine myself to the amendments standing in my name, or can I speak on other amendments also?

Mr. Speaker: All the amendments are open for discussion. But first let the hon. Member finish his speech on his own amendments.

Shri V. P. Nayar: The amendments standing in my name are 19, 20 and 21. My hon. friend Mr. P. T. Punnoose has already spoken in respect of the first of these, seeking to add the words "including cocoanut husks, coir fibre, coir yarn and coir products" after the word "cocoanuts" in page 1, line 19 of the schedule. I need not say anything more about this now.

The first part of my amendment No. 20 seeks to omit the words 'jute seeds, raw jute, sun-hemp and mesta' from lines 8 and 9 and the second part seeks to insert a new item after line 9, namely '9A. Jute seeds, raw jute, sun-

hemp and mesta'. In the interests of decency of legislation, raw jute etc. should not be put in the same item, along with cotton yarn, kapas etc. If we do so, it looks rather awkward. Hence my amendment.

As regards amendment No. 21, which is to substitute 'Nails, bolts and nuts, hinges and other articles manufactured from metals and used for building purposes', my submission is that these articles have to be considered as essential articles. It is very necessary, therefore, that they should be specifically included as such in the schedule, as the term 'iron and steel' is rather vague.

I would like to speak something about Clause 3 also.

Mr. Speaker: Clause 3 has already been passed. The hon. Member has to confine his remarks only to the schedule. If that clause is relevant to the schedule, then it is a different matter. But I do not think that clause 3 has any relevancy to the schedule now.

Shri V. P. Nayar: That is precisely what I asked of you earlier. So, I shall now confine myself to the schedule. Item No. 18 "antibiotics and sulpha drugs", appears to be rather a mischievous entry in the schedule. As you know, Sir, medicine is considered by this Government as a matter of commerce. Right from consultations with a Doctor, to injections and surgical operations, one has to pay through his nose. In such circumstances, while the Government do not go to the help of the poor man in enabling him to cure his disease, it is rather surprising why antibiotics and sulpha drugs, the costliest of known medicines alone should be included in the Schedule. We know that a course of treatment, in any of these antibiotics, such as Streptomycin, Chlormycetin or Aureomycin, will cost a patient hundreds of rupees. And sulpha drugs cannot be used unless there is a competent doctor to advise. The ordinary man therefore cannot resort to the use of these sulpha drugs also. It is well known that sulpha drugs if taken in without proper advice are dangerous to life, as for instance sulpha pyridine, sulpha guianadine, or Sulpha thiazole. Only a specialist can prescribe these drugs with safety to the patient. While such is the case, an ordinary "cold mixture" which can be bought from a chemist's shop, one has to pay sales tax. For an ordinary mixture for dysentery, one has to pay sales tax. For an ordinary analgesic. You have to pay sales tax. It is therefore surprising that these costliest medi-

[Shri V. P. Nayar]

cines which can be availed of only by the richer classes of people alone should be included in the schedule. I submit that all drugs, irrespective of the system of medicine, should be equally treated and should be exempted from sales tax, as they are very essential to the life of the community. When Parliament makes a declaration of the essential goods, it is very necessary that such declaration should not be confined to the costliest of medicines, leaving aside those drugs which the common man has to take to very often. The drugs declared essential, should not be confined simply to the allopathic system only; they should include also drugs of the homeopathic, Ayurvedic, Unani and every other known system of medicine. Only a very small percentage of our people get treated with allopathic medicines. A vast majority of our people have to rely on the indigenous systems of medicine, as it is impossible for them to resort to allopathy, in which, the qualified doctors are very few in number. The resources of the people also are rather limited. Therefore I submit that all drugs, in general, should be included in the schedule and exempted from sales tax.

There is one other point which I would like to emphasise. In this Bill, this House declares certain goods as essential to the life of the community. The most important purpose of such a declaration is, mentioned in the statement of objects and reasons thus:

"The Bill, if enacted, may help to achieve a certain measure of uniformity in the taxes and also prevent essential goods from being unduly taxed."

When we declare certain goods merely as essential goods, in this Bill, there is the possibility of the mischief, being taken advantage of by a particular section of the people.

Take, for example, the instance of coconut oil. Coconut oil is an article which is consumed by a very large number of people. But there is also another group of persons who consume coconut oil and for whom we need not have any mercy, I mean the big soap manufacturers like Lever Bros., Tatas, Godrej and others. If you have coconut oil as an item on which you need not pay sales tax, will it not be taken advantage of, by the soap manufacturers also? Why should we exempt them from such a tax? Why should we not levy sales tax on coconut oil, consumed by the soap manufacturers in bulk? I perfectly

agree that the ordinary consumer who consumes coconut oil should be left free from paying sales tax, but I cannot understand why a soap manufacturer who consumes coconut oil in tons should be spared. I do not think that this will be in keeping with the spirit of this legislation also. I would like to hear from my hon. friend the Minister, when he replies, on the possibility of preventing the vested interests from taking advantage of this loophole. With these words I formally commend the amendments standing in my name to the House.

Mr. Speaker: All those who have tabled amendments are either not here or have spoken.

Shri Velayudhan (Quilon cum Mavelikkara—Reserved—Sch. Castes): Regarding coir products, I want to say a few words.

Mr. Speaker: Yes. He is entitled to have his say, provided he is relevant.

Shri Velayudhan rose.—

Shri Achuthan (Crangannur): On a point of order, Sir. I have moved certain amendments, Nos. 22 and 23.

Mr. Speaker: He has not moved those amendments. He has only tabled them.

Shri Achuthan: I have tabled them only. Is it time to move them now?

Mr. Speaker: I enquired whether any hon. Member who had tabled amendments wanted to move them. Mr. Samanta got up and his amendment was taken up. Now it is rather too late in the day. But if he wants to move them, I should not object on any technical ground as the debate is on.

Shri Achuthan: I beg to move:

In page 2, omit line 10.

In page 2, lines 14 and 15 for "petroleum and petroleum products, including kerosene, and motor spirit" substitute "and kerosene."

Mr. Speaker: Amendments moved:

In page 2 omit line 10.

In page 2, lines 14 and 15 for "petroleum and petroleum products, including kerosene and motor spirit" substitute "and kerosene".

Shri Velayudham: I want to support the amendment to the Schedule moved by Mr. V. P. Nayar and Mr. P. T. Punnoose regarding coconuts, i.e. "after coconuts" insert including coconut husks, coir fibre, coir yarn and coir' products.". Regarding this particular item in which we, who represent the Travancore-Cochin State, are interested there are certain particular reasons and I hope the hon. the Finance Minister may be knowing, though not fully, the condition of the coir industry in our State. For the time being the sales tax on coir products is suspended by the State itself; that itself shows that the marketing of the coir produce, which is a cottage industry in the State, is very hard for the people. I am not very particular regarding sales tax on the products of coir such as carpets and other higher materials, but on fibre which is being used in the cottage industry in the State. The State Government used to tax very often this cottage industry but now a chance has come for the Central Government to intervene in this particular item and to do away with this sales tax as a whole

The income per head from the fibre and coir yarn in the Travancore State was calculated by an inquiry Committee and it was found that about 90 per cent of the people who are living in the coastal area earn their livelihood practically from this coir industry alone. Therefore it is my humble request that this tax may not be revived in that State, by inserting this particular item also in the Bill that is before the House.

Now, from the Select Committee's report I find, that hides and skins also are excluded from sales tax. Of course, there was actually a pressure regarding this from the Madras State and from other States also. Similarly, coir fibre and coir goods also should be included in this schedule; I do not find any irregularity or impropriety in including that. I do not know why the Select Committee which consisted of about 40 or 50 Members, have excluded this particular item which was very essential to be included in the Bill. When you have included jute goods and other higher items it is quite essential in my opinion that this particular cottage industry also should be excluded from sales tax. I do not want to say much about it, but at the same time I would request the hon. the Finance Minister to include this particular item in the Schedule as it is one of the biggest industries in the State of Travancore-Cochin.

I have got a number of letters and telegrams from my own constituents Central Travancore which I represent, is the biggest coir producing area in the State. Therefore in the interest of this cottage industry alone I request the hon. Minister to include this particular item in the Schedule. With these few words, I resume my seat.

Shri Achuthan: My amendments deal with not inclusion but omission. To me to enlarge the category of essential articles is encroaching upon the good sense and right of the local legislatures. They are the people who have to look into these things. Moreover, only in certain cases where one State is a producer country and other States are consumers we can understand it and we have to see that there is normality maintained in all these States and certain goods are declared essential, so that one State which has got the monopoly of production need not tax more thereby putting the consumer States in difficulty.

With regard to item 10, hides and skins. I do not agree that it must be included as an essential article. Every State produces hides and skins. Every State has control over this cottage industry and moreover the common man, the masses may not use it every day or every month. We must see that the States must have the resources to carry on their nation building activities. Suppose all these articles are exempt from sales tax or brought under essential articles what will be the position of the States? The Centre will have to bear the burden and contribute more and more to the finances of these States.

Then with regard to item 13, certainly I do not find my way to agree that petrol, petroleum products and motor spirits should be included as essential articles. What is there to say that these are essential articles for the life of the community, I do not understand. That is the one main item in India on which every State can raise its sales tax still further.

Nobody will object to that. It is a luxury, a rich man's article of use. The common man travel in a bus or car once in a few weeks or sometimes even once in six months. Therefore, by including petroleum and petroleum products in this category of exemption we will be helping the rich by making them spend less. And, that being so, I have the strongest objection to the inclusion of these items here. In my State of Travancore-Cochin we have just now raised the

[Shri Achuthan]

sales-tax on petroleum but even so our rate has not come up to the rates obtaining in Bombay and Madras. There is an additional factor in our State which helps to keep the cost of imported commodities low, and it holds good in the case of petroleum and petroleum products also. In Travancore-Cochin we have good water transport facilities which are considerably more economical than rail or road transport. For instance, if petrol received at Cochin harbour is taken by water transport to Quilon, Kottayam or Alleppey, Cranganore Changannasseri, the cost of petrol including the transport charges will still be lower than in other States so that the Travancore-Cochin Government can impose a sales-tax on it at a much higher rate than in the other States. The transport costs being lesser in our State, the State Government can legitimately say, "We can raise the sales-tax on this and nobody will be a sufferer on account of that."

Only articles which can be said to be essential for the life of the community, extremely necessary for the life of the community, for instance, food, cloth, etc. should be taken into consideration here. The State Legislatures are all composed of Members returned on adult franchise and they will look after the interests of the common man there. Why should we tell them that they should not impose any sales-tax on a commodity like petrol which is not ordinarily used by the common man? Only when on account of the special considerations of other States there is any difficulty can we say, "Because you are in an advantageous position you cannot have that right of imposing a tax because it will prejudice the people in the other States." But when there is no such difficulty I do not find any reason for including petroleum and petroleum products for exemption as essential commodities. I hold the same view with regard to hides and skins.

With regard to coir, Mr. Velayudhan has spoken at length. Handloom-weaving and coir yarn production are the two main industries of Travancore-Cochin. We are at the moment seeing the depression spreading in our State. Ours is a thickly populated State with some times 1,800 persons per square mile inhabitable area. Nowhere else in India can we see a State which is over-populated but under-employed, and which has education to a very high percentage. It will be very difficult unless these people

get something out of their work, unless they have some employment. Government should look to the difficulties of these people and give them as much help and assistance as possible in the industrial field. I have nothing to say on the other items mentioned in the Bill. But I hope that Government will take into consideration all the factors I have mentioned and especially consider the position with regard to petroleum and petroleum-products which I would request should be deleted from the category of essential commodities.

श्री शुलेकर (जिला भांसी—दक्षिण) : अध्यक्ष महोदय, मुझे बड़े दुख के साथ कहना पड़ता है कि मैंने दो दिन पूर्व आनंदेश्वर श्री त्यागी से प्रार्थना की थी कि वह इस बात पर विचार करें कि हमारे भारतवर्ष में जहां इतनी बीमारियां फैल रही हैं और जहां हमारी गवर्नरमेंट का करीब ६० या ६५ करोड़ रुपया प्रतिवर्ष हमारी केन्द्रीय तथा प्रादेशिक सरकारों द्वारा खर्च होता है, तो भी हम केवल १५ प्रतिशत रीगियों को औषधि सरकार के द्वारा दे पाते हैं और बाकी की ८५ प्रति शत आबादी जो इस देश की रोगी होती है उस का आयुर्वेदिक, यूनानी, हीम्पोपैथी, बाइकेमी तथा अन्य पद्धतियों से गुजारा होता है। इसीलिये मैंने यह निवेदन किया था कि जब कि हिन्दुस्तान में एक और यह प्रयत्न चल रहा है कि रोगियों की संस्था कम की जाय और रोगियों को औषधियां और अधिक मिलें, तो कम से कम आप इस विषेयक में वह शब्द जो कि हमारे डाक्टर एम० एम० दास ने पेश किये हैं ड्रग्स और मेडीसिन्स (drugs and medicines) उन को तो इस में शामिल कर लें, या जैसा मेरे एक अन्य मित्र ने सुझाव रखा है कि उस विषेयक में सारी पद्धतियों जैसे आयुर्वेदिक, यूनानी, हीम्पोपैथी जो समस्त पद्धतियां हैं और उन्हें के द्वारा जो औषधियां काम में आती हैं, उन को भी

इस में रख लिया जाय। लेकिन हमारे आनंदेबुल मिनिस्टर ने उस दिन कहा कि चूंकि सिलेक्ट कमेटी से यह बिल आया है, इसलिये अकेले में इस बात की जिम्मेदारी नहीं ले सकता है कि मैं कुछ मंजूर कर लूँ और यह उचित होगा कि अगर यह सारा मामला सदन के सामने पेश किया जाय। उस दिन चूंकि अमेंडमेंट्स (amendments) पेश नहीं हुये और यह आज के लिये उपस्थित किये गये भेरे मित्र इस बात को जानते हैं कि मैं सोमवार को मीन रहता हूँ और उस दिन बोलता नहीं हूँ। मुझे इस बात का बड़ा दुख है कि आनंदेबुल मिनिस्टर ने मेरी प्रार्थना स्वीकार नहीं की और सब से बड़ा दुख मुझे उस बात हुआ जब मैं ने यह देखा कि उन्होंने वह दो चीजें ऐन्टीबायोटिक्स और सल्फ़ा ड्रग्स उस में रख दीं और जिन के लिये मैं आनंदेबुल मिनिस्टर से इस बात को कहता हूँ कि अगर भारतवर्ष का इन दो चीजों के बारे में कोई रेफरेण्डम (referendum) लिया जाय तो मैं समझता हूँ कि शायद ३५ करोड़ आदिमियों में से दस बीस हजार ऊंचे तबके के पढ़े लिखे लोग होंगे जो इन चीजों को समझते होंगे और उस के बाद मैं यह भी निवेदन करना चाहता हूँ कि जो लोग ४००-५०० रुपये से ऊपर बेतन पाते हैं, शायद वह लोग इन वस्तुओं का उपयोग करते होंगे। मैं आप से निवेदन करूँ कि अभी एक महीना पहले भेरे घर में बीमारी हुई तो डाक्टर बुलाये गये और उन्होंने कहा कि आप को ऐन्टीबायोटिक्स और सल्फ़ा ड्रग्स इन दो चीजों के लिये चार दिन के बास्तै ११५ रुपये खर्च करने पड़ेंगे। अध्यक्ष महोदय, आप समझ सकते हैं कि जिस के घर मैं कोई बीमारी होती है और अगर किसी का प्रिय जन भर रहा हो, तो ऐसे समय ११५ तो

क्या वह उस की जान बचाने के लिये १४० रुपये भी दे सकता है। उस बिवासर पर वह डाक्टर ११५ तो क्या अगर सेल्स टैक्स (sales tax) लगा कर ११७ भी तलब करे तो भी उस को देना पड़ेगा। अध्यक्ष महोदय, इस बात से प्रत्येक व्यक्ति बाकिफ़ होगा कि डाक्टरों के पास जब कोई सल्फ़ा ड्रग्स या ऐन्टीबायोटिक्स लेने के लिये जाता है तो उस को ऐरोमीसीन और स्ट्रेप्टीमीसीन बगरह के लिये, जिन के दाम प्राइस लिस्ट्स (price lists) में पांच, सात या आठ रुपये लिखे होते हैं, ३४, ३५ रुपये देने पड़ते हैं। मुझे इस बात का बड़ा दुख है कि आखिर क्या कारण है जो इन दो वस्तुओं को इसेन्शियल (essential) माना गया और उन को सेल्स टैक्स से बचाने के लिये रखका जा रहा है। इस के अलावा मुझे एक बड़ा दुख है कि यहाँ पर एक बड़ी भारी कम्पनी है और उस कम्पनी ने जो कम्पनीज एक्ट (Companies Act) द्वारा रजिस्टर्ड है उस ने हाउस ऑफ़ दी पीपुल (House of the People) के सारे भेंटरों के पास एक निवेदनपत्र भेजा था और उस निवेदनपत्र को उन्होंने इस प्रकार रखका कि जिस से यह मालूम पड़े कि वह वास्तव में जनता की सेवा करना चाहती है।

मैं ने जब उस को पूरी तीर से पढ़ा तो भेरा ऐसा स्थाल हुआ कि उन्होंने हम लोगों के दिमाग पर असर डालने के लिये इस में योड़े शब्द आयवेंद के भी रख दिये, यूनानी के भी रख दिये और उस के साथ होमियो-पथो के भी रख दिये, और उस में हमारे समस्त सदस्यों से निवेदन किया कि जहाँ तक हो सके उन्हें वह कोशिश करनी चाहिये कि यह भेड़िसिनल ड्रग्स (medicinal drugs) पूरी तीर से सेल्स टैक्स विवर्यक

(श्री धुलेकर)

मैं रख दी जायें। यदि यह हो जाय तब तो बहुत ही अच्छा है, लेकिन अगर न हो सके तो हम नम्रता पूर्वक निवेदन करते हैं कि कम से कम यह सात ड्रग्स तो उस में शामिल ही कर दी जायें, और उस में पहले ऐन्टीबायोटिक्स और दूसरे नम्बर पर सल्फ़ा ड्रग्स और उस के बाद पांच चीजें और थीं। उस समय में ने इस पर बहुत गौर नहीं किया था। मैं ने समझा था कि कोई अच्छी संस्था होगी और वह हम से कहती है कि एसेन्शल ड्रग्स (essential drugs) को रखा जाय जिस में से उन्होंने पांच सात चीजें रख दी हैं तो हो सकता है कि यह सद्भावना के साथ रखा हो, लेकिन, श्रीमान्, अध्यक्ष महोदय मुझे बड़े अफसोस के साथ कहना पड़ता है कि जब मैं ने उस को और गहराई से देखा तो यह फ्रेडरेशन (Federation) जिस का नाम आल इंडिया केमिस्ट्स एंड ड्रगिस्ट्स फ्रेडरेशन (All India Chemists & Druggists Federation) है, कोई ऐसी संस्था नहीं निकली जो अस्तिय सम्मान के योग्य हो, वह संस्था तो एक व्यापारी संस्था है।

[PANDIT THAKUR DAS BHARGAVA
in the Chair]

और मुझे तो यह भी मालूम हुआ कि वह एक लिमिटेड कम्पनी है और उस में चन्द लोगों ने अपना सामान रख छोड़ा है और जो विदेशी कम्पनियों की ओषधियां हिन्दुस्तान में पाई जाती हैं, मुझे सब का नाम तो नहीं पता है क्योंकि मैं अंगरेजी ओषधियों को बहुत कम इस्तेमाल करता हूँ, किसी ने बताया कि मे एण्ड बेकर (May and Baker) के यहां तैयार हुई हैं, किसी ने बताया कि बेबर (Bayer) कम्पनी में तैयार होती हैं, और इसी तरह

से अनेक विलायती कम्पनियों के नाम लिये। बाद में मुझे पता लगा कि यह आल इंडिया केमिस्ट्स एंड ड्रगिस्ट्स फ्रेडरेशन भारत में उन कम्पनियों के एजेन्ट हैं जो लाखों रुपयों की ओषधियां वहां से मंगा कर हिन्दुस्तान में वितरित करते हैं। मुझे बड़ा दुःख हुआ करता था कि हमारे यहां जब प्रादेशिक सरकारों में ऐसी बातें उपस्थित होती थीं तो हमारे कांग्रेस मेम्बरों पर यह लाञ्छन लगाया जाता था कि हम लोग दबाव में आ कर वितरण के बहुत से कायदे और कानून बना दिया करते हैं। मुझे बड़ा दुःख मालूम होता है कि हमारे हाउस आफ दि पीपुल ने जिस ऊंचाई से काम करना चाहिये था उस ऊंचाई से काम न कर के देश के मनुष्यों की यह अपील तो न देखी कि जो साधारण ओषधियों को, जो भारतवर्ष में पंसारियों की दूकानों में बिकती हैं, छोटे छोटे दूकानदार ले कर बैठते हैं, जिन के जरिये से लाखों मनुष्यों को ओषधियां मिलती हैं, उन ओषधियों का नाम तो इस में नहीं रखा गया, परन्तु उन ओषधियों के नाम रख दिये जो कि दूसरे मुल्कों के व्यापारी हमारे मुल्क में आ कर इस प्रकार की कम्पनियों के द्वारा वितरित करते हैं और उन में से दो को उन्होंने यहां पर सिलेक्ट कमेटी के द्वारा रखवा लिया।

Shri Tyagi: I protest against the aspersion of the hon. Member against the Select Committee that some commercial concern has influenced it and made it accept two of the medicines and that this recommendation is biased by the opinion of an outside concern. I must protest against this on behalf of all the Members of the Select Committee. I do not think the Select Committee could go down so low as my hon. friend is accustomed to as far as his knowledge is concerned. He has had experience elsewhere. My experience in this House has been far better.

Jasab Amjad Ali (Goalpara-Garo Hills): On a point of order. This ex-

pression "accustomed to" uttered by the hon. Minister should be taken notice of. The hon. Minister is entitled to as much respect as any other Member of this House, but to utter an expression like that is to cast an aspersion on an hon. Member of this House. It should be withdrawn. We want your ruling on that point.

Shri Tyagi: May I explain, Sir? My hon. friend perhaps did not follow Hindustani, in which language the speaker was speaking. He said "The ways to which we are accustomed in our province" or something like that. He said "What we hear in provinces and elsewhere are not expected here". So, he himself used that expression in Hindustani and I simply translated it and quoted his own expression. If my hon. friend had followed his speech, he would not complain against the expression.

Shri K. K. Basu (Diamond Harbour): It is not a faithful translation.

Shri Bhagwat Jha (Purnea cum Santal Parganas): On a point of order. The hon. Minister stated just now that the hon. Member who raised the point of order did not perhaps know Hindustani. I know it very well and understand it very well. While protesting, the hon. Minister has cast an aspersion on the hon. Member by saying that the hon. Member is accustomed to something outside the House. So he is guilty of the same charge.

Shri Tyagi: I only said "accustomed as far as his knowledge is concerned."

An. Hon. Member: This is then the beauty of the Hindi language;

Mr. Chairman: There is no point of order involved here. All that was said was that some influence was used so far as the inclusion of antibiotics and sulpha drugs was concerned in the Select Committee recommendations. The hon. Member himself said that they were accustomed to such influences somewhere else, probably in his own province, but he did not want that such influences should be brought to bear upon the Select Committee here. This was objected to and the hon. Minister said that that is not the case here. Therefore, there is nothing wrong about it. There is no personal aspersion involved in using the words "accustomed to" in this context.

Shri Velayudhan: The words he used cast an aspersion.

Mr. Chairman: Order, order. There was no aspersion at all.

Shri Bhulekar : श्रीमान् अध्यक्ष महोदय, मुझे बड़ा दुःख है कि हमारे आनंदेबुल मिनिस्टर साहब ने जो मेरे दिल के दर्द की अपील है, ३५ करोड़ मनुष्यों की तरफ से जो मैं उन के सामने पेश कर रहा हूँ कि उन ३५ करोड़ आदमियों को जिन को आप औषधि नहीं देते हैं उन की औषधि को आप इस सेल्स टैक्स के बिल में रखने को तैयार नहीं हैं किन्तु आप ऐन्टीबायोटिक्स और सल्फा ड्रग्स को रखने के लिये तैयार हैं, सुनना पसन्द नहीं करते। जब मैं उन से निवेदन करता हूँ कि श्रीमान् जी, यह विलायती कम्पनियों के एजेंट्स इन तमाम चीजों को आप के इस विधेयक में रखवा रहे हैं तो हमारे आनंदेबुल मंत्री इस बात को कहते हैं कि "मुझे दूसरी जगह का तजुर्बा है और मुझे इस पार्लियामेंट का तजुर्बा नहीं है"। मैं उन से यह निवेदन करना चाहता हूँ कि मुझे इस पार्लियामेंट का पूरी तौर से तजुर्बा है क्योंकि मैं कान्स्टीट्यूएण्ट ऐसेम्बली (Constituent Assembly) का भी सेम्बर था। पहले दिन से और पहले दिन से जब से कि पूरा विषान बना है उस के बनने के सम्बन्ध में मैं हर एक शब्द को जानता हूँ। और मैं उन को बतलाना चाहता हूँ कि हिन्दुस्तान के लिये मैं ने क्या किया। मैं पहले दिन ही उस कान्स्टीट्यूएण्ट ऐसेम्बली में हिन्दी में हिन्दी के लिये बोला था जिस बक्त धंडित जवाहरलाल नेहरू मेरे ऊपर दीड़ पड़े थे और प्रेजिडेण्ट महोदय ने मुझ को "आर्डर", "आर्डर" कह कर छः दफा बैठ जाने के लिये कहा था। मैं जानता हूँ कि मुझे देश के लिये क्या करना चाहिये।

Mr. Chairman: Order, order. May I inform the hon. Member that the hon. Minister did not cast any aspersion on him. Had he cast any aspersion, I would have had such words removed. We are all here as hon. Members and no Minister has a

[Mr. Chairman]

right to cast an aspersion on any hon. Member. Every hon. Member in this House knows the work done by the hon. Member now on his legs. He need not refer to it. We are now considering the schedule and he must confine his remarks to the schedule.

Dr. N. B. Khare (Gwalior): Politics demands a thick skin.

श्री धुलेकर : श्रीमान् जी, मैं यह निवेदन करना चाहता हूँ कि आनरेबुल मिनिस्टर इस बात को जान लें कि जो चीज़ भारतवर्ष के लिये ठीक होगी उस के लिये मुझे पार्लियामेंट की मेम्बरी और आनरेबुल मिनिस्टर के ऐसपर्शन्स (aspersions) की ओर गालियाँ की कोई परवाह नहीं है। मेरे मित्र मुझ को ऐसपर्शन्स से बचाने के लिये कोशिश करें लेकिन मैं यह कोशिश करने के लिये तैयार नहीं हूँ क्योंकि मैं समझता हूँ कि जितना ही वह मेरे ऊपर ऐसपर्शन्स करेंगे उतना ही मेरा स्तर ऊचा जायगा क्योंकि मैं समझूँगा कि मैं भारतवर्ष के इस हाउस आफ पीपुल में गरीबों की आवाज को उठा रहा हूँ। उन सलफाइग्स और एष्टीवायोटिक्स के खिलाफ़ कि जिन को आप ने इसेंशियल गुड्स में रखा है। मंत्री महोदय इस बात को अच्छी तरह से सुन ले, कि अगर मनुष्य के लिये कोई तीन वस्तुयें अत्यन्त आवश्यक हैं तो वह हैं, अम्ब, वस्त्र और औषधियाँ। यह तीन वस्तुयें इसेंशियल हैं।

एक माननीय सदस्य : प्रकाश।

श्री धुलेकर : इस की जरूरत पीछे होती है। बिना अम्ब के मनुष्य सात आठ दस दिन रह सकता है, बिना वस्त्र के भी मनुष्य रह सकता है, लेकिन मैं आनरेबुल मिनिस्टर साहब से निवेदन करना चाहता हूँ कि औषधि एक ऐसी वस्तु है जिस की

इस आत्मा को गर्भ में आने के पावर महीने से ही आवश्यकता ही जाती है। तो मैं आप को यह बताना चाहता हूँ। आप यह समझते हैं कि अम्ब, वस्त्र और औषधि में औषधि तीसरी वस्तु है लेकिन मैं कहता हूँ कि जब से मनुष्य गर्भ में आता है उस समय से उसे औषधि की आवश्यकता प्रारम्भ हो जाती है। लेकिन हमारे आनरेबुल मिनिस्टर औषधि की इसेंशियल गुड्स नहीं मानते और आनरेबुल मिनिस्टर ने मुझ से कहा कि आप को इस प्रकार की आदत है। तो मैं भी कहना चाहता हूँ कि यदि आनरेबुल मिनिस्टर ने किसी स्थान के ऊपर काफ़ी विद्या पढ़ी होती तो वह जरूर इस बात को जानते कि औषधि बहुत भारी आवश्यक चीज़ है। मैं जो कह रहा था उस में मैं समझता हूँ कि मैं ने सिलेक्ट कमेटी के ऊपर कोई ऐसपर्शन नहीं डाला। मेरा सिलेक्ट कमेटी से कोई झगड़ा नहीं है। आनरेबुल मिनिस्टर से मेरा कोई झगड़ा नहीं है। लेकिन क्या अध्यक्ष महोदय, मैं ने जो बात कही थी उस को मैं समझाऊँ। जो बात मैं ने कही थी आनरेबुल मिनिस्टर ने उस के शलत माने लगाये हैं। मैं ने यह निवेदन किया था कि प्रादेशिक विधान सभाओं में यदि कोई इस क्रिस्म के बिल पेश होते हैं जो कि ब्लैक मार्केटर्स के खिलाफ़ हैं या और किसी ऐसे काम के खिलाफ़ हैं जिस से जनता को नुकसान होता हो, और उन में से दस में से नौ पास ही जायं पर एक न पास हो सके, तो उस के लिये हमारे अपोजिट पार्टी (opposite party) वाले, जो कि रात दिन आखेर खोले रहते हैं, यह कहते हैं कि कांग्रेस का आदमी दब गया और उस ने यह विधेयक पास नहीं किया। वह उन नो दूसरे विधेयकों के विषय में बुँद नहीं कहेंगी जो कि पास ही गये हैं।

वह केवल उस एक विषयक के विषय में यह कहेंगे जो कि पास नहीं हुआ है। तो मैं ने यही बात बतलाई थी कि हम को यहाँ पर बहुत सावधान रहना चाहिये। प्रादेशिक सभाओं में तो ऐसी बदनामी होती है, लेकिन इस हाउस आफ पीपुल के लिये यह बात न कही जा सके कि आल इंडिया कैमिस्ट्स एंड ड्रगिस्ट फेडरेशन वालों ने परचे बांटे इस वजह से यह चीजें इसेंशियल गुड्स में रख दी गई। अगर यह दबावें इस में रख दी जाती हैं तो अखबार वाले और प्लेटफ़ार्म पर बीलने वाले हम को कहेंगे कि तुम आयुर्वेद के बड़े पुरस्कर्ता हो, तुम ने हाउस आफ पीपुल में आयुर्वेद के लिये क्या किया। दूसरे लोगों ने तो सलफ़ा ड्रग्स और एंटी-बायोटिक्स यह दो शब्द रखवा दिये लेकिन तुम वहाँ पर क्या करने गये थे कि हमारे यहाँ के लाखों करोड़ों इन्सान जिन औषधियों को काम में लाते हैं उन को उस में न रखवा सके। अब हमारे धनिया पर टैक्स लगेगा, चिरायता के ऊपर टैक्स लगेगा और जो हमारी भाष्मी चीजें हैं, जैसे नीम का काढ़ा और दूसरी काष्टादिक पर टैक्स लगेगा क्योंकि उन को इसेंशियल नहीं समझा जाता। लेकिन सलफ़ा ड्रग्स को और एंटीबायोटिक्स को इसेंशियल समझा गया है। मैं अंग्रेजी पढ़ा हूँ लेकिन मैं इतनी अंग्रेजी नहीं पढ़ा हूँ कि मैं यह समझूँ कि अगर यह सलफ़ा और एंटीबायोटिक्स ड्रग्स नहीं मिलेंगी तो हिन्दुस्तान की ३५ करोड़ की आबादी ३४ करोड़ रह जायेगी। यह मैं मानने के लिये तैयार नहीं हूँ। आज जो आयुर्वेदिक, यूनानी और होमियोपैथिक औषधियाँ हमारे करोड़ों आदमियों को मिल रही हैं अगर वे हिन्दुस्तान में न रहें तो मैं समझता हूँ कि ३५ करोड़ से यहाँ की आबादी १५ करोड़ रह जायेगी। मेरा आनरेबुल मिनिस्टर साहब से और सब सदस्यों से, जो

कि यहाँ मौजूद हैं, यह करबद्ध निवेदन है और मैं उन से प्रार्थना करना चाहता हूँ कि इस प्रकार का लाञ्छन आप इस हाउस स आफ पीपुल पर न लगने दें कि कुछ लोगों के दबाव में आ कर उन्होंने दो शब्द रख दिये और हमारी औषधियों को नहीं रखा। मैं किसी के ऊपर आक्षेप नहीं करता।

Shri N. P. Sinha (Hazaribagh East):
On a point of information. May I know if the hon. Member is observing today as a day of silence?

श्री धुलेकर : मैंने यह पहले ही कह दिया था कि इन दो शब्दों की वजह से मुझे बोलना पड़ रहा है।

Mr. Chairman: The hon. Member himself, when he started his speech, said that he observes Monday as a day of silence, but he is speaking on account of the importance of the subject. Perhaps, the hon. Member was not present in the House then.

श्री धुलेकर : तो मैं यह अर्ज कर रहा था कि मेरे मित्र एम० एम० दास ने मैडीसिन्स एण्ड ड्रग्स रखा है। मैं निवेदन करना चाहता हूँ कि मैं लेजिस्लेटिव असेम्बलीज का तजरबा रखता हूँ और मुझे प्रैक्टिस (practice) का तजरबा भी है। दूसरे मुल्कों की भी मैं ने तमाम बातें पढ़ी हैं। आनरेबुल मिनिस्टर को यह स्थाल करना चाहिये कि जो कुछ उन की क़लम से निकल गया वह निकल गया अब कुछ नहीं हो सकता, जो कुछ कर दिया गया वह अब नहीं बदल सकता। मैं आनरेबुल मिनिस्टर साहब से निवेदन करूँगा कि ऐसा विचार नहीं होना चाहिये। इस में उन की कोई हार नहीं है। मैं अर्ज करना चाहता हूँ इस में तो आनरेबुल मिनिस्टर की बुलन्दी है अगर वह हम लोगों

[श्री धुलेकर]

की अपील को सुन ले और जैसा हमारे मित्र एम० एम० दास ने रखा है, मैडिसिन्स एण्ड ड्रग्स, इस के बागे कोई क्वालीफाइंग (qualifying) शब्द रख दें। कोई वजह नहीं है कि मिनिस्टर महोदय इन शब्दों को न जोड़ें जब कि इन के जोड़े ने से हमारे देश के बहुत से लोगों को राहत मिल सकती है। कोई वजह नहीं है कि हमारे आनरेबुल मिनिस्टर साहब इस बात पर अड़ जायें कि जो हो गया सो हो गया। हम तो न आयुर्वेद वालों की मानेंगे, न यूनानी वालों की मानेंगे और न होमियोपैथी वालों की मानेंगे। हम उस होमियोपैथी वाले से जो कि एक आने में दवा देता है अपना सेल्स टैक्स बसूल कर लेंगे लेकिन उन एंटी-बायोटिक्स और सल्फा ड्रग्स वालों से जो दो सौ रुपया लेते हैं कुछ नहीं लेंगे। अब हो गया सो हो गया। मैं, अध्यक्ष महोदय, बड़ी नम्रता से तमाम मेम्बरों से निवेदन करना चाहता हूं कि इस तरह से, इन दो खास दवाओं के नाम, एंटीबायोटिक्स और सल्फा ड्रग्स, इस में रख देना ठीक नहीं है। अगर मैं कहूं कि आप हेमगर्भ, चन्द्रोदय, लवण भास्कर आदि के नाम रख दीजिये तो आप न रखें। लेकिन मैं समझता हूं कि इन दो शब्दों के रखने से जो कि दो औषधियों के नाम हैं, माननीय मिनिस्टर साहब बुरान मानें, हम इस हाउस आफ पीपुल की प्रतिष्ठा को नीचे लाते हैं। हम एक दो औषधियों के नाम जो कि बाजार में बिकती हैं इस में नहीं रख सकते। हम दवाओं की क्लास (class) को इस में रख सकते हैं पर किसी दवा को नाम से नहीं रख सकते हैं। अगर हम इस में कुछ उन दवाओं को रखते हैं जो कि विलायती कारखानों से आती हैं तो इस से हमारी प्रतिष्ठा कम होती है। यह हमारी प्रतिष्ठा के प्रतिकूल

होगा कि हम कुछ पेटेंट मैडीसिन्स (patent medicines) का नाम इस में रख दें। हमारे आनरेबुल मिनिस्टर या कोई और मित्र यह कह सकते हैं कि सल्फा ड्रग्स का मतलब उन दवाओं से है जिन में सल्फर (sulphur) मिला हो। मैं एक बिल्कुल सीधी बात पूछना चाहता हूं। हमारे माननीय मिनिस्टर साहब अपने ऐडवाइजर्स (advisers) से पूछ लें और हम को बतलावें कि क्या वह हेमगर्भ को भी इन ड्रग्स में शामिल कर लेंगे क्योंकि उस में सल्फर होता है। मैं कहता हूं कि उन के ऐडवाइजर इसे स्वीकार नहीं करेंगे। आयुर्वेद की अनेक भस्में और रस जिन में गंधक और पारद का उपयोग होता है वह इन को सल्फा ड्रग्स में नहीं मानते हैं। मैं, अध्यक्ष महोदय, कहना चाहता हूं कि यह इस प्रकार की कोई औषधि नहीं है, बल्कि खास कम्पनियों द्वारा बनाई हुई और खास मनुष्यों को लाभ पहुंचाने के लिये ही है और जनता का इन चीजों से कोई सम्बन्ध नहीं है, अमीरों के लिये चाहे हो। मैं क्षमा चाहता हूं यदि मैं ने कोई ऐसी बात कही हो, लेकिन मैं आप से निवेदन करना चाहता हूं कि मैं एक मिशन (mission) लिये हुए हूं, इस बात का कि भारतवर्ष में रोगियों को औषधि मिले। मैं ने आनरेबुल हैल्थ मिनिस्टर से निवेदन किया था कि अगर आप यह समझती हों कि मैं रोजाना आयुर्वेद कहता हूं तो उस का कारण यह है कि उस में मेरा कोई खास फ़ायदा है, तो ऐसी कोई बात नहीं है। मैं ने उन से कहा कि यदि आप भारतवर्ष के नौ लाख गांव में एम० बी० बी० एस० डाक्टर भेज दें, यदि वहां पर लेडी डाक्टर भेज दें, कम्पाउंडर भेज दें, नसें भेज दें, तो मैं आयुर्वेद का नाम भी नहीं लूंगा, कभी

हाउस आफ दी पीपुल में नाम नहीं लूँगा । लेकिन जब मैं इस बात को जानता हूँ कि ६५-७० करोड़ रुपये जो कि आप सर्व कर रही हैं और आप की पूरी आमदनी जो कि ४०० करोड़ हिन्दुस्तान भर की है, यदि वह भी भोर कमेटी (Bhore Committee) के अनुसार आप उतनी सालाना आमदनी को सर्व करें तब भी आप पूरे हिन्दुस्तान तक नहीं पहुँच सकते हैं, इसलिये मैं आयुर्वेद की बात कहता हूँ । हमारे भारतवर्ष में ८५ की सदी आदमी ऐसे हैं जिन को एलोपैथी द्वारा, सरकार द्वारा, कोई औषधि नहीं मिलती है और इसलिये उन का अधिकार इस बात का है कि आप के सामने हाथ फैलावें कि यदि आप उन को औषधि नहीं दे सकते हैं तो उन को आयुर्वेदिक, यूनानी या होमियोपैथी ही लेने कीजिये कि जिस से हम जिन्दा रहें । ऐसा तो न कीजिये कि आयुर्वेदिक, यूनानी और होमियो-पैथी को आप पैसे की सहायता न दें तो मान्यता भी न दें । आप उन को चलने देने की तो कोशिश कीजिये ।

अब मैं आप से निवेदन करूँगा कि परसों एक आर्डर (Order) होम अफेयर्स की मिनिस्ट्री (Ministry of Home Affairs) की तरफ से राजस्थान गवर्नरमेंट को भेजा गया कि जितने सरकारी कर्मचारी हैं वे यदि आयुर्वेदिक या यूनानी या होमियोपैथिक डाक्टरों से औषधि लेने हों और दवा कराते हों तो वह लोग सर्टिफिकेट (Certificate) इस बात का नहीं दे सकते हैं कि यह मनुष्य रोगी है और इस को सात दिनों की छुट्टी मिलनी चाहिये । और न ही वे यह सर्टिफिकेट दे सकते हैं कि जब वह रोगी अच्छा हो जाय तो यह कहें कि यह आदमी चांगा हो गया है और नौकरी पर बापस आ सकता है । मुझे अफ-

सोस है कि होम मिनिस्ट्री की तरफ से इस तरह की चिट्ठी जाती है । मैं उस चिट्ठी का नम्बर दे सकता हूँ, उस की नकल दे सकता हूँ । मुझे अफसोस है कि यहां से बैठ कर भारवर्ष के ऊपर इस हैल्थ डिपार्टमेंट द्वारा और दूसरे विभागों द्वारा किस प्रकार का अन्याय हो रहा है । और अब यह सब से बड़ा अन्याय हम इस विधेयक द्वारा कर रहे हैं । हम क्या मुंह उत्तर प्रदेश में दिखावेंगे ? जब हम मद्रास में जावेंगे तो वह क्या कहेंगे कि श्रीमान् जी, आप तो बीस वर्ष से आयुर्वेद का क्षंडा लिये हुये हैं और उस को आप बढ़ाना चाहते हैं और उस को हिन्दुस्तान में हर एक को उस के द्वारा औषधि मिलेगी । लेकिन अब तो यह इस विधेयक में इस शिड्यूल (schedule) में आ गया है, मेरे एण्ड बेकर, और हौजसन और हौप्सन, उन्हीं की औषधियां पर सेल्स टैक्स नहीं होगा और बाकी जो हम गरीबों की औषधियां बनी हुई हैं, जो नीम खड़ा हुआ है उस पर भी अब टैक्स हो जायगा, क्योंकि, आयुर्वेदिक औषधियां के जुबान नहीं है, वे वे जुबान हैं उन के लिये कौन कहेगा । लेकिन मैं आप से निवेदन करता हूँ कि जब तक पांच वर्ष तक धुलेकर रहेगा तब तक बराबर रोजाना वह इस के लिये कहता रहेगा और इस से पीछे नहीं हटेगा । मैं यह मानता हूँ कि हिन्दुस्तान में कोई पद्धति जो भारतवर्ष के लोगों के लिये लाभकारी हो सकेगी और होगी तो वह आयुर्वेद ही है और इस में मैं यूनानी, होमियोपैथी और एलोपैथी को भी शामिल करता हूँ । ऐलौ-पैथी कोई अलग सायन्स नहीं है । “पैथी” (pathy) शब्द अंग्रेजी है, वह “पद्धति” से निकला है और ऐलो पद्धति इस लिये कहलाई क्योंकि अरब (Arabia) से यह वहां गयी । इसलिये वह ऐलो पैथी हो गयी । हमारी तो आयुर्वेद की सायन्स

[श्री धुलेकर]

“आयु का बेद” है। इसलिये हमारे आयुर्वेद का यूनानी पद्धति से कोई जगड़ा नहीं है, ऐलोपैथी से कोई जगड़ा नहीं है, हेमियो-रेपी से कोई जगड़ा नहीं है, वायोकैमी से कोई जगड़ा नहीं है। अभी मेरा यह कहना है कि जो मनुष्य भारतवर्ष में पैदा हुआ है उस को अधिकार है कि सरकारी टैक्स जो लगता है उस के द्वारा अगर किसी से उस को दबा मिलती है तो वह उस को दबा मिलनी चाहिये। संप्टोमाइसीन तो अभीर आदमियों को, गवर्नर्मेंट आफ इंडिया के अफसरों को ही, आप दे सकते हैं। पचास रुपये की दबा को स्तरीद कर कोई स्तरीद आदमी जीवित रह सके यह तो सम्भव नहीं है। यह तो जो बड़े आदमी हैं उन्हीं के लिये ५० रुपये की दबा काम में आ सकती है। आप की जो यह संप्टोमाइसीन दबा है इस के अन्दर क्या भेद है? शायद हमारे आनरेबुल मिनिस्टर भी इस बात को नहीं जानते होंगे। वह इस को नोट कर लें जो कि मैं यह कह रहा हूँ। मैं आप को बतलाऊं कि यह किस की जेब से रुपया जावेगा। यद्यु किसी कल्कं की जेब से या किसी खास आदमी की जेब से नहीं जाता है बल्कि गवर्नर्मेंट आफ इंडिया की तरफ से डाक्टर आये। अब आप यह सुन लें कि कितना रुपया गवर्नर्मेंट का लिया जाता है। मेरे मित्र ने कहा कि तीन दिन मेरे घर में बीमारी हुई। उन तीन दिनों में गवर्नर्मेंट आफ इंडिया की तरफ से डाक्टर आये। अब आप यह सुन लें कि कितना रुपया गवर्नर्मेंट का लिया जाता है। मेरे मित्र ने कहा कि तीन दिन वह मेरे यहां आये और मामूली सी बीमारी थी, उस के लिये उन्होंने उस से कहा कि आप मुझ को २५ रुपये दीजिये। वह मित्र कहने लगे कि मैं तो १५० रुपये तनखावह पाता हूँ श्रीमान् जी, आप को २५ रुपये कहां से दे दूँ। तो डाक्टर महाशय ने कहा, अजी

आप क्या बात करते हैं। आप तो मुझ को २५ रुपये दे दीजिये। दबा एक डेक्स्य की हुई होगी, परं तो चाह पांच मर्तवा आया और उस सब के २५ रुपये दे दीजिये। २५ रुपये की रसीद आप मुझ से ले लीजिये और आप इस को गवर्नर्मेंट आफ इंडिया में पेश कर दें। आप को यह रीइम्बर्सं (re-imburse) हो जायगा। यह टैक्निकल वर्ड (technical word) है, “री-इम्बर्सं” हो जायगा। यानी जो २५ रुपये की रसीद देते हैं, औषधि की और अपनी अटेंडेंस (Attendance) की, वह २५ रुपये उस एक कल्कं से, बाबू से ले लेते हैं, और उस को रसीद देते हैं। फिर वह आप के डिपार्टमेंट में पेश कर देता है और वह २५ रुपये गवर्नर्मेंट आफ इंडिया से ले लेता है।

श्री त्यागी: मैं आनरेबुल मेम्बर का बड़ा भशकूर होऊंगा यदि उस डाक्टर का या उस दूसरे शख्स का नाम मुझ को बता दें। मैं उन को यकीन दिलाना चाहता हूँ कि फ़ौरन ही उन के खिलाफ एक्शन (action) लिया जायेगा।

श्री धुलेकर: जी हां, आप को नाम बतला दूँ? एक नाम हो तो आप को बतला दूँ। लेकिन उस परमात्मा का नाम क्या बतलाया जाय कि जिस के अनेक नाम हों।

Mr. Chairman: Order, order. The hon. Member has already taken much time. And this discussion does not directly relate to the point at issue. I would request him to conclude soon.

श्री त्यागी: मैं यह अजूँ करूँगा कि अगर किसी सरकारी अफसर के खिलाफ कोई ऐसी बात किसी आनरेबुल मेम्बर को मिली है तो मैं समझता हूँ कि इलेक्टोरेट (electorate) का नुमाइन्दा होने के नाते

उस का अर्ज है कि जब गवर्नमेंट खास तौर से उन से रिक्वेस्ट (request) करे कि वह उस का पता दे तो वह उस का पता देना कठुल करेंगे ।

Mr. Chairman: I am afraid this is again outside the scope of the Bill. It may be discussed outside the House.

श्री शुलेकर: अध्यक्ष महोदय, मैं अर्ज करूँगा कि आनरेबुल मिनिस्टर ने मुझे कुछ गलत समझा । मैं ने किसी की शिकायत थोड़े ही की है । गवर्नमेंट आफ इंडिया का क्रायदा है कि जो गवर्नमेंट आफ इंडिया के सर्वेंट्स (servants) हैं वह जितना पेमेंट करेंगे उन को वह रीइम्बर्स हो जायगा । जब संकड़ों डाक्टर हर एरिया (area) में जाते हैं और वह जब इलाज करते हैं तो वह हर एक क्लर्क, हर एक बाबू से जितना रुपया चार्ज (charge) करते हैं तो वह रीइम्बर्स हो जाता है । तो यह सरकारी रुपया गवर्नमेंट आफ इंडिया से जाता है । इस में समझने की कौन सी बात है । जब एक क्लर्क से २५ रुपये लिये जाते हैं और रसीद दी जाती है और उस को गवर्नमेंट आफ इंडिया से रीइम्बर्स हो जाता है ।

श्री त्यागी: लेकिन झूठा बिल जिस ने बनाया उस की इतिला आप को देनी चाहिये ।

श्री शुलेकर: मैं बड़े अफ़सोस के साथ कहना चाहता हूँ कि इस में झूठ और सच का क्या मामला है ?

Mr. Chairman: Let this episode be finished. Let him proceed with his speech.

श्री शुलेकर: तो मैं अर्ज यह कर रहा था कि अध्यक्ष महोदय, शायद आप यह समझते हों कि यह जो बात मैं ने कही वह इररेलेबेट (irrelevant) कह रहा हूँ । मैं इररेलेबेट नहीं कह रहा हूँ । मैं अर्ज करता हूँ कि यह रेलेबेट है ।

Mr. Chairman: Nobody has raised any objection about relevancy. Let this episode be finished. Let the hon. Member finish his speech.

Shri B. Das (Jajpur-Keonjhar): The hon. Minister does not believe him.

Mr. Chairman: Let the hon. Member proceed with his speech.

श्री शुलेकर: इस बास्ते में अर्ज कर रहा था कि यदि इन दो चीजों को आप यहाँ रख देते हैं तो इस का भार गवर्नमेंट आफ इंडिया पर भी पड़ता है और अगर इन के ऊपर सेल्स टैक्स दिया जायेगा तो वह भी गवर्नमेंट आफ इंडिया द्वारा ही दिया जायेगा । यह बात आप जरा इस के अन्दर जा कर समझिये कि जब ऐंटीबायोटिक्स और सल्फ़ा ड्रग्स, दो चीजों के क्लर्क सेल्स टैक्स कम हो गया तो एक तो यह कि आषदनी कम हो गयी, दूसरे शेड्यूल में रखी गयी इसलिये इन की पापुलरिटी (popularity) बढ़ गयी । डाक्टर जब इस को प्रैस्क्रिप्ट (prescribe) करेंगे तो उस का दाम लगेगा । और फिर गवर्नमेंट आफ इंडिया से वह रीइम्बर्स हो जायेगा । इस लिये मेरा कहना यह है कि अब भी समय ज्यादा व्यतीत नहीं हो गया है । हम लालों रुपया यहाँ खर्च कर रहे हैं, एक एक धंडे में । मैं निवेदन करता हूँ कि आनरेबुल मिनिस्टर इन दो शब्दों को यहाँ से हटा दें और चाहें तो कोई एक जनरल प्रिसिपल (General principle) उस में रख दें, ऐसी मैडिसिन्स का जिस में किसी खास चीज का नाम न हो ।

यदि आप समझते हैं कि देश में मलेरिया बहुत है, तो आप ऐन्टी मलेरिया की चीजें, ऐन्टी प्लेग, ऐन्टी कालरा, ऐन्टी लेप्रेसी और स्माल पाक्स (Small Pox) आदि के सम्बन्ध में जो ओषधियाँ हैं, उन को इस शेड्यूल में रख दें जिस से वह इसेन्ट्र-

[श्री षुलेकर]

यह समझी जायें, तो मैं समझता हूँ कि इस से सब समहत होंगे और हम इस को समझ सकेंगे। लेकिन इस तरह के केवल दो एक शब्द जैसे इस समय इस में रखने गये हैं, मैं उस को उचित नहीं समझता। और इस लिये मैं आप के द्वारा आनरेबुल मिनिस्टर से निवेदन करना चाहता हूँ कि आप हम लोगों की कुछ सहायता कर दें, ताकि हमें भी यह तसली हो जाय कि हम ने जो कुछ कहा उस पर आपने ध्यान दिया और हमारी बात को सुना, लेकिन अगर आप कहें कि हम इस समय कुछ नहीं कर सकते, तो हम फिर आप से इस बारे में आगे कहेंगे।

श्री रघुनाथ सिंह (जिला बनारस—मध्य): श्रीमान्, अध्यक्ष जी मैं लिस्ट नंबर ६ में दिये हुये अपने दोनों अमेंडमेंट्स २५ और २६ मूव करता हूँ।

I beg to move:

(i) In page 1, line 19, after "vegetables" insert "Banarasi Maghai green betels."

(ii) In page 2, line 18, after "drugs" insert "Ayurvedic and Unani medicines."

मेरा २५ नंबर अमेंडमेंट श्री एस० सी० सामन्त से बहुत मिलता जुलता है। श्री सामन्त ने अपने अमेंडमेंट के सम्बन्ध में कोलते हुये बतलाया कि पान का व्यापार उन के ही प्रान्त से पान बाहर सब कहीं भेजा जाता है। मैं उन को बतलाना चाहता हूँ कि काशी सम्पूर्ण भारतवर्ष में पान के लिये प्रसिद्ध है, बिहार में भी पान होता है, और पान तो ऐसी लोकप्रिय चीज़ है कि हिन्दुस्तान के प्रत्येक गांव और प्रत्येक शहर में क़रीब क़रीब हर आदमी पान खाता है और पान तो हिन्दुस्तान की एक कौटेज इंडस्ट्री है। पान की लोकप्रियता देखनी तो तो खासकर अगर हमारे बनारस नगर

में आप चलें तो आप देखेंगे कि क़रीब २० हजार स्त्रियां ऐसी हैं जो विधावा हैं और जो पान के व्यापार में लगी हुई हैं और जिन का गुजारा इस पर निर्भर करता है। इस के अलावा अब जब हरे साग, फल, सूखे फल, नारियल, धी, मखबन, मांस और अंडे जैसी वस्तुओं को जिन का अभीर लोग ही प्रयोग करते हैं, इन चीजों को जब आप ने कर मुक्त कर दिया है, तब पान ऐसी सस्ती और लोकप्रिय चीज़ जो दो आने में एक ढोली मिलती है यानी दो आने में २०० पान पड़ते हैं और जिस पान के फेरने में ज्यादातर औरतें लगी हुई हैं, चाहे, आप बंगाल में जायें, यू० पी० में जायें, अथवा मद्रास, राजस्थान या सी० पी० में जायें, आप सब जगह पायेंगे कि पान फेरने का काम ज्यादातर औरतें करती हैं और जो पान फेरना जानते हैं वह दो वर्ष तक पान को रख सकते हैं और बनारस का पान जो पक कर चांदी के समान हो जाता है, वह तीन वर्ष का रखा हुआ पान होता है, लेकिन उस एक पान का दाम एक रुपया होता है। और जैसा कि आप को पहले बतलाया इस पान फेरने के काम में हमारे देश में अधिकतर बेबा औरतें लगी हुई हैं। इस बास्ते हमारी हाउस से प्रार्थना है कि पान पर से टैक्स हटा देना चाहिये और चूंकि यह गरीबों का एक खाद्य पदार्थ है, इसलिये हमें इस को टैक्स फ्री कर देना चाहिये।

दूसरा अमेंडमेंट नंबर २६ जो मैं ने मूव किया है उस में मैं ने यह मांग की है कि सलफ़ा इन्स और ऐन्टीबायोटिक्स के बाद आयुर्वेदिक और यूनानी मेडीशन्स को भी इंसर्ट किया जाय। हमारी काशी नगरी आयुर्वेद का केन्द्र है और मुझे श्री षुलेकर से यह सुन कर बड़ा आश्चर्य हुआ कि यहां के हेल्थ डिपार्टमेंट ने कोई एक

ऐसा सरकुलर जारी किया है कि आयुर्वेदिक और यूनानी वैद्यों और हकीमों के सटिकिटेस मान्य नहीं होंगे। मैं पूछता हूँ कि यह आज्ञा कहां तक उचित है जब कि हमारे आयुर्वेदिक कालिज से आज से नहीं सन् १९२६ से सैकड़ों की तादाद में स्नातक शिक्षा पाकर बाहर निकल रहे हैं, वह अगर कोई सटिकिट दें तो वह सरकार द्वारा मान्य नहीं होगा, यह कितनी नामुनासिब बात होगी। मैं यह कहने पर बाध्य हूँ कि अगर कोई इस तरह का सरकुलर है, तो वह बड़े अन्याय का द्योतक है और ऐसे सरकुलर का हम को पूर्णरूप से विरोध करना चाहिये, क्योंकि हमारे प्रान्त में आयुर्वेद का कालिज है जहां कि इस पद्धति में ट्रेनिंग दी जाती है और शायद अलीगढ़ में एक यूनानी कालिज है जहां यूनानी चिकित्सा की ट्रेनिंग दी जाती है। अगर इस प्रकार का हम कोई सरकुलर जारी करेंगे तो उस का अर्थ यह होगा कि हम उस पद्धति को जो कि हमारी भारतीय पद्धति है, उन को हम प्रोत्साहन नहीं देना चाहते। आप को मालूम होना चाहिये कि आज भी देश में करीब ८५ सैकड़ा बल्कि उस से भी ज्यादा तादाद हमारे देहातों में रहती है, और वह देहात जो कि रेलवे स्टेशन और शहर से दूर होते हैं, वहां पर कोई सरकारी अस्पताल नहीं होता, ऐसी जगहों पर आप ही बतलायें कि सिवाय देशी चिकित्सा के बहां पर और किस पद्धति का आश्रय लिया जा सकता है, वहां पर आप की यह यूनानी और आयुर्वेदिक औषधियां ही काम में आती हैं। यह बड़े खेद की बात है कि आप बाहर से आने वाली अंग्रेजी दवाइयों को तो प्रोत्साहन देते हैं, उन को तो आप कर से मुक्त करते हैं, लेकिन जो औषधियां आप के देश में पैदा होती हैं और जो देशी हैं और जिन को प्रोत्साहन देना आप का

कर्तव्य है, उन को आप कर से मुक्त नहीं करते। इस का मतलब यह है कि आप भारतवर्ष की उस भावना और सेंटीमेंट को ठेस लगाते हैं जिस भावना के आधार पर हमने हिन्दुस्तान की आज्ञादी ली और जिस महात्मा गांधी के नाम का हम रोज़ स्मरण करते हैं और रोज़ उन के नाम पर इस बात की प्रतिज्ञा करते हैं कि हम स्वदेशी का ही व्यवहार करेंगे, असल आप अपने वचन का पालन नहीं करते। अगर आप वाकई सचमुच स्वदेशी का व्यवहार करना चाहते हैं तो आप का पहला कर्तव्य यह है कि यूनानी और आयुर्वेदिक औषधियों को आप कर से मुक्त करें। आप विदेशी औषधियों को तो कर से मुक्त करने पर तैयार हैं, लेकिन देशी औषधियों के बारे में जो आपने अब तक ऐसा नहीं किया है तो उस का साफ़ मतलब यह निकलता है कि आप के सामने आयुर्वेदिक और यूनानी पद्धतियों का कोई मूल्य और महत्व नहीं है। आप हमारे काशी में जो आयुर्वेद का कालिज है वहां अथवा किसी वैद्य से आप पूछें, तो आप को यही मालूम पड़ेगा कि यह जो सलफ़ा इंग्स हैं वह आयुर्वेद में कौन सा ऐसा रस है जिस में सल्फर नहीं है। आप मकरध्वज या स्वर्ण भस्म को ले लें उन दोनों में सल्फर विद्यमान है। आयुर्वेद में सल्फर का पर्याप्त प्रयोग है। मैं समझता हूँ कि कम से कम आप को यह करना चाहिये कि उन आयुर्वेदिक और यूनानी औषधियों में जिन में कि सल्फर का प्रयोग होता है, उन को भी आप कर से मुक्त करें, क्योंकि आप अगर कोई कानून बनाते हैं, तो उस में एक युनिफार्मिटी होनी चाहिये और साथ ही साथ देश के सेंटीमेंट और भावना का भी ध्यान रखना चाहिये और मैं कहना चाहता हूँ कि अगर आप आयुर्वेदिक और यूनानी औषधियों को कर

[श्री रघुनाथ सिंह]

से मुक्त कर देते हैं तो आप अवश्य ही देश की उस भावना का आदर करते हैं जिस भावना के कारण हमने आजादी प्राप्त की और साथ ही स्वदेशी की भावना का भी आप तभी आदर कर सकेंगे जब आप इन देशी पद्धतियों को प्रोत्साहन देते हैं। इन शब्दों के साथ मैं अपने अर्थ मंत्री जी से निवेदन करूँगा कि अपने शेड्यूल में वह अगर पान को कर मुक्त न कर सकें तो कम से कम बनारसी पान को तो कर मुक्त कर ही दें, उसी प्रकार अगर आप के लिये सैकड़ों देशी औषधियों को कर मुक्त करना सम्भव न हो सके, तो कम से कम यूनानी और आयुर्वेदिक औषधियों को तो आप कर से अवश्य ही मुक्त कर दें।

Mr. Chairman: Amendments moved:

(i) In page 1, line 19, after "vegetables" insert "Banarasi Maghai green betels".

(ii) In page 2, line 18, after "drugs" insert "Ayurvedic and Unani medicines".

Shri Raghavaiah (Ongole): As I looked into the schedule attached to this Bill, I was at a loss to know what the principles underlying this classification of articles into essential and otherwise, were. I do not find even a single article in this schedule that goes to increase the housing facilities of the common man in this country. Not a word has been said by the framers of the Bill, nor by the Members of the Select Committee nor also by some of the hon. Members who have given notices of amendments; not a single amendment has been put forward about housing materials. The principal considerations, as I think, that have got to be borne in mind in making any classification as essential and non-essential articles are: (i) food, (ii) clothing (iii) housing (iv) education and (v) medical facilities. These five considerations have to be borne in mind by every Member who suggests an addition to the schedule, whether he is a Member of the Select Committee or not, whether he is a framer of the Bill or not. I do not find that these five principles have been borne in mind.

Take for instance housing. I do not find even a single article included. In fact, the common man in this country uses bamboos for his housing. The poor man uses bamboos, nails and such other simple articles for his housing. Whether it is a thatched shed or a tiled shed, these materials are certainly used by the common man who wants to construct a house. It is a wonder how these articles are not at all mentioned either by the framers of the Bill or the Members of the Select Committee or the movers of the amendments.

Again certain items have been stated in the most ambiguous manner possible. For instance, item 15 runs as follows:

"Books, exercise books and periodical journals." What are the books that are exempted from sales-tax? Are they school books exempted from sales-tax or not? Are college books exempted from sales-tax or not? Education, as we all know in this country is very dear, and is not within the reach of the common man. Hence, it is badly needed that all books that are used for educational purposes, from the first standard up to the intermediate or B.A. classes should be exempted from sales-tax. If this point is not borne in mind by the framers of the Bill or the Members of the Select Committee, certainly they will be doing the greatest disservice to the country and to the entire people for whom education is not within reach.

Then how petroleum and petroleum products are essential to the life of the community is a wonder. How many poor people use petroleum and petroleum products? How many peasants use petroleum and petroleum products? How many workers use petroleum and petroleum products? I think the framers of the Bill have certainly got some intention in making this schedule. I raise the question of the bona fides of the framers of the Bill in making this schedule and in making such a wonderful dichotomisation of articles as essential and non-essential. Seventy to eighty per cent. of the population of our country, as we all know, are peasants. Their main profession is agriculture. In item 11 "Fertilisers and manures, agricultural machinery and implements including parts of such machinery and implements" have been exempted from sales-tax. Really it is worth praising. At the same time, it remains a surprise as to why in item 14, iron and steel have been exempted. Now, what are the things that we have got to exempt? We have got to exempt such things that

are used by 70 to 80 per cent of the population of our country. Things like agricultural machinery and implements have already been exempted, because they are used by 70 to 80 per cent of the people whose main profession is agriculture. In addition to this, what makes the framers of the Bill exempt iron and steel, I do not understand. Vaguely it may be suggested that for building purposes these are exempted, and that the framers of the Bill have exempted iron beams and such other big implements and finished products. Who are using iron beams for house construction? I would like to know the sections of the people that use iron and steel beams for housing purposes. Seventy to 80 per cent of our population does not use iron and steel beams for their housing purposes. In fact, it is the well-to-do sections, the landlords, the capitalists and other sections that use iron beams for house construction. You have not cared to include bamboos, bamboo sticks, nails and such other common housing materials for exemption from sales tax. But, you have taken the greatest care to exempt iron beams and such other wonderful materials, which are not at all used by 70 to 80 per cent of the people. I have every right and having gone through each and every one of the items in the schedule, there is every reason for any Member to question the intentions of the framers of the Bill. In the name of exempting certain essential articles that are useful for the life of the community, they want purposely to exempt such articles that are used by the industrialists, capitalists, landlords, etc. or the higher strata of society. This, I think, is doing the greatest possible injustice to the people of this country. I would like the hon. Minister to clarify in as detailed a manner as possible his intention in preparing such a Bill with certain articles which do not help the poor people.

In item 16 antibiotics and sulpha drugs have been mentioned. I do not know whether *asawas* and *arishtas* that are manufactured by the ayurvedic doctors and manufacturing concerns are exempted from sales-tax or not. *Asawas* and *arishtas* are drugs that are very widely used. Nothing has been mentioned about Homeopathic drugs. Homeopathic drugs have come to receive encouragement from the people of this country only very recently.

It has to give equal benefit for people who use Homeopathic drugs. You have not cared to include in the articles for exemption of Sales Tax that which is very cheap, that which is very useful and that which gives

immediate relief to the people in our country. You have cared to include things—I do not deliberately question the motives and intentions of the hon. Minister as has been done by some of my predecessors—which leave them open to question. It is unfortunate that we have to question in view of the fact that articles which are widely used by the people of this country, articles that are very useful for the entire population of the country and should have been exempted from Sales Tax, are not exempted in fact, but articles that are not used by the widest section of the people are surprisingly exempted. Hence I would like one thing to be explained by the hon. Minister. What sections of the people do you want to tax and what sections of the population do you want to exempt from taxation? Articles like iron and steel included in the schedule go to make it clear that you do not want to tax the industrialists, the landlords and such other sections of the people, whereas, in the name of essential articles, you conveniently want to tax such articles that are widely used by the entire people of our country.

Another point is not made clear in this connection. Do you want to tax raw materials that go to factories to be returned as finished goods, or do you want to tax only finished goods? Iron and steel again come up. If iron and steel that go to the factory as raw material have to be taxed, certainly it is benefiting the industrialists if these are to be exempted, but if you have got in mind such articles that are made of iron and steel, that are useful for the widest section of the public, then, you ought to have clearly stated here that such finished articles that are widely used by the major section of the country have been exempted; that ought to have been specifically and clearly stated in some of the items that have been annexed to this schedule. But no such attempt has been made either by the Select Committee or by the framers of this Bill. I think that the framers of the Bill or the Select Committee should have taken the view that articles that are most widely used by all sections of the people of our country have got to be exempted. They should bear in mind this simple principle that finished goods that are widely used by the people of this country have got to be exempted, and it is the industrialist that has got to be taxed. People who can bear taxes should be taxed, and those who cannot bear taxes should not be taxed. At least such a rough rule has to be borne in mind by the framers or the Select Committee, but such a rule does not seem to have

[**Shri Basavaiah**]

been borne in mind by either the framers of the Bill or by the Select Committee. So, in view of this I would like to suggest to the hon. Members who have framed this Bill that they have got to bear in mind the fact that the majority of the people of our country are right in putting forth a case that the articles used by them should be exempted. This has to be heard and specified whenever any Bill or legislative measure is brought before this House. It is their case that has got to be borne in mind and not the industrialists and such other sections of the people who can bear taxes and should not be exempted from taxation. And it is a really surprising thing, it is certainly tragic, that there is every possibility of these sections being exempted from taxation while the common man has got to bear all taxes. So, certain items have got to be specified, the intentions of the framers of the Bill have got to be explained, and it is keeping in view the large interests of the people as a whole that such measures have got to be brought before the House, but it remains to be questioned, and hence I question it, and it is for the hon. Minister to reply to the points that have been brought out in the course of my few words.

Shri Mulchand Dube (Farrukhabad Distt.—North): I just want to say a few words. I wish to speak generally on the whole Bill, but.....

Mr. Chairman: This is hardly the occasion.

Shri Mulchand Dube: I should like to know whether my speech should be confined to the Schedule only or

Mr. Chairman: Order, order. The speech should be confined to the schedule only at this stage.

Shri Mulchand Dube: In regard to the schedule, my submission is that the schedule seems to have been prepared in a very haphazard manner. What seems to have happened is that the Essential Supplies Act of 1946 and the local Act of 1947 seem to have been placed by the draftsman before himself and it is from those schedules that the present schedule has been prepared. My submission is that the present schedule stands on an entirely different footing and the essential goods which have to be exempted from tax should be those only which are essential for the life of the community, and I beg to submit that

the goods that can be considered as essential to the life of the community will be goods that are essential, such as articles of food, articles of clothing and articles of shelter. When there is such a great scarcity and shortage of residential accommodation throughout the country, I beg to submit that the articles used in building houses, and building materials should specifically have been included in the schedule, but what I find is that those articles have not been taken into consideration at all, and we do not find that any of those articles is mentioned there. I would request the hon. Minister that he may be pleased to revise the schedule in the light of the observations that I am submitting.

I further submit that these Sulpha drugs and antibiotics should also be excluded, because once you introduce medicine in the schedule, then there is no point in discriminating one set of medicines from the other. I do not understand how these antibiotics and Sulpha drugs are more important than numerous other medicines that are useful for the general public. So far as poor men are concerned, it is the cheapest medicines that they use. These very costly medicines are generally not used by the poorer people, and my submission is that if medicines have to be included at all in the schedule, then Ayurvedic medicines and Homeopathic medicines should also be included. I may submit that these are very cheap and are used by the people and should have been included in the schedule, and not Sulpha drugs and antibiotics. That is all I have to say with regard to the schedule, and I will reserve my observations on the general nature of the Bill for a later occasion.

The Minister of Parliamentary Affairs (**Shri Satya Narayan Sinha**): The question is now put.

Mr. Chairman: The question is:

"That the question be now put".

The motion was adopted.

Shri Tyagi: I am grateful to the hon. Members who have participated in this debate. They have put forth various points of view with most of which I have great sympathy. Some of the Members have given expression to sentiments quite patriotic, appealing and sweet to listen to, and I cannot say that I do not agree with those sentiments. The question here is not as to how Government feels, whether Government is one

with the Members in their feelings and expressions as to what other things are essential to the people. There are many other things which might be, perhaps, after investigation, found to be more essential than the commodities which have been enumerated in the schedule.

The main question here is the manner in which the schedule has been made. It was not only from the point of view of enabling a person to carry his body and soul together that commodities have been selected and included in the schedule. The words in Article 286 (ii) of the Constitution are 'the articles which are essential for the life of the community'. So, it is not a case of the commodities essential for the life of an individual, but the life of the community as a whole. For the life of the community, it is not only food, shelter or clothes alone that are essential; there are certain other things which cement the individuals into the society or the community. The requirement of the Constitution is to declare such articles as essential as are needed for the wellbeing of the whole community, so to say. It is from that point of view, many articles which do not have any direct relation to consumption by individuals, have been included in the schedule, as they are, however, essential for the life of the community. Some of my hon. friends have taken objection to the inclusion of petrol in the list. Petrol, surely, is not consumed by any individual directly, but it is essential for the life of the community. Transport is essential. The railways do not serve every part of the country. There are rural areas far away from the railway stations where the raw materials may be produced, and from where those goods have to be brought to the markets far away from them. The people residing in such far off and remote areas of the country must have the facility to travel to the marketing centres. If they do not have rail facilities, they must at least have motor buses or other vehicles for which they can pay a little fare and by which they can reach the market centres, with their small baskets, full of onions or potatoes, and sell them there. Therefore, for the society which is residing far away, petrol is really essential. Likewise is the case with many other articles also. My hon. friend from the other side raised an objection as to why we have included iron and steel while simple building materials like bamboos, and thatch-grass have not been

included. Generally, the people who use these bamboos or thatch-grass get these goods from their own neighbourhood, in the forests adjoining their areas. As for the poor people who live in the vicinity of the big towns, they get them from the market centres where these are sold. It is a reasonable thing to argue that these goods also which are sold in the markets should be exempted from sales tax. I could see that myself. But the difficulty is—as my hon. friends will remember—that we cannot go on adding to the list like this. The list should not be too big. As I said the other day, there are the State Governments who directly deal with the consumers of these goods, who could bring to bear great pressure upon them. Take for instance, the case of medicine. The House will perhaps remember that in many States, medicines of the Ayurvedic, Unani and other systems have been already exempted from sales tax. The state governments too are responsive enough. So we should keep a sufficient margin of commodities for the State Governments also to provide for exemption from tax. They would surely do that. Moreover, all the influence of the taxpayer is there within that State itself, and that would be strong enough to exert sufficient pressure on the government of that State in this behalf. If the State Government still resists that influence, it only means that their fiscal needs are so great that they could not really afford to grant such exemptions.

11 A.M.

I am grateful to my hon. friend Mr. Dhulekar, for the remarks he has made. He has always been an ardent advocate of the Ayurvedic system of medicine. In fact, he has served the Ayurvedic science for a long time, and he has been advocating its cause in season and out of season, whenever he gets a chance, as if he were a seller of medicine, although he never sells any medicine. He only wants to impart education in this system, and wants to educate India with a view to encouraging the science of Ayurveda. I am really sorry that I should have disappointed him by not bringing in the words 'Ayurvedic medicines' also under item 16 of the schedule. If all medicines are exempted from sales tax, by inclusion in the schedule, I am afraid, it will seriously affect the fiscal position of the state governments which I do not want to do sitting at the Centre....

Babu Ramnayyan Singh (Hazaribagh West): Then why mention particularly 'anti-biotics and sulpha drugs' in the schedule?

Shri Tyagi: These medicines were included by the Select Committee. I have always been influenced by the dictates of this House, and I obey them always. I will take this opportunity now, without having the necessity to consult the Select Committee again, to withdraw item No. 16 from the Schedule, in order that bad blood may not be created between the various systems of medicine in vogue in this country. With your permission, Mr. Chairman, I would like to move the following fresh amendment:

In page 2, omit line 18.

I do not want to elaborate on this point. The arguments that have been advanced by the hon. Members appeal to me. I also personally feel that I should not leave out of the schedule Ayurvedic medicines etc. if allopathic medicines are going to be included in the schedule, however, important they may be. After all, all medicines are known to be useful to the community. Therefore instead of giving a preferential treatment to one system of medicine, I would like to withdraw item No. 16 from the schedule.

Mr Chairman: The hon. Minister may kindly pass on the new amendment to the Chair.

Shri Velayudhan: May I say a word now, Sir? The Select Committee had included these medicines, and the demand of the House universally also was that all medicines should be included. Instead of doing that, the hon. Minister now takes a negative attitude.

Shri Tyagi: I have moved an amendment now, as I do not want to make any distinction between the various systems of medicine. If the medicines are really useful, there should be no reason to doubt the sagacity and wisdom of the State Government—and I leave it to them—to exempt these from tax. And the hon. Members can also exercise their influence on the State Governments in this direction.

सेठ अचल सिंह : क्या कायर (fire)
इसेम्बियल नहीं है

Shri Tyagi: The point is this. If I were to include them in the schedule,

then the medicines will only be exempt from additional load of sales tax. Whereas if the matter is left to the State Governments, they have got the right to exempt these medicines from sales tax altogether. By inclusion of these in the schedule, I would only prevent any additional load that might be imposed on these goods; while they will continue to carry the existing load of taxation on them. But the state governments within whose sphere of authority this falls, according to the list of state subjects, could exempt them from tax altogether. Therefore, why not have a full and complete exemption instead of only a partial exemption? Wherever such goods can enjoy complete exemption from tax, I leave it open to the State Governments to act in this behalf.

Another amendment which has appealed to me is regarding slates and slate pencils. I have a weakness for small children, with all blessings and my love to the children who are reading in schools, using their slates and slate pencils. I remember when I was young my slate pencil was stolen by one of my comrades. I complained to the teacher and the teacher gave me slaps and said: "Nonsense. You cannot complain of such small, petty things. They are liable to be stolen". I can well remember I was beaten.

Shri Velayudhan: It is because of that that he is including these?

Shri Tyagi: If you permit me, Sir, I would accept this amendment regarding slates and slate pencils.

Friends have said about coconut oil—there is a likelihood of it being used by big people like Lever Bros. and other companies who are manufacturing soaps.

Shri Neswi (Dharwar South): What about fuel and firewood?

Shri Tyagi: As regards fuel and firewood, there are States which have got forests and they would say that forests are being liberally cut and exploited. So let us not give more facilities for burning firewood. So though States which have not forests might agree, those States which have got forests would differ and therefore, I did not include fire-wood.

वालू रामनारायण सिंह : वही काम
आप कुपा करके कर्यों नहीं करते हैं ?

Shri Tyagi: Fire is essential, but the question here is of firewood.

I was talking about coconut oil. There are certain things which my friend, Mr. Nayar, has rightly said. He said that this exemption can be misused. Coconut oil, being edible oil, was included in the schedule to give relief to poor people who use this oil. But what about that part of the oil which would go into the soap industry; it will be the big manufacturers who will take advantage of this exemption. Because they will take advantage should be no ground to deprive the poorer people from a little luxury and therefore, I thought it better to take that little risk of others taking advantage. But then they cannot take full advantage of it because there are the State Governments again. When soaps are manufactured they might take into account the fact that the raw material for its use was exempt from sales tax and they might, therefore, treat the manufactured article in this light. They can just draw from the soap manufacturers according to what their accounts suggest to them. Therefore, I do not think they will be taking too much advantage of this little concession given to people who consume coconut oil as part of their food.

Then about the coir industry, I have every sympathy. It is really an important industry in Travancore-Cochin and other areas in the south. I wonder if by some other means we can just encourage the industry. I promise that whenever the question of giving some help to this industry comes up, Government will always have a sympathetic heart.

Kumari Annie Mascarene (Trivandrum): Now there is a slump.

Shri Tyagi: This will be a paltry little sum, that my friends want for the coir industry. I have left it out because it is very local and I thought we should take only such raw materials which are of all-India importance, although from the point of view of Kerala the coir industry is really one of the important industries and it is run by poor people too. This industry will always have sympathy from these Benches, but I would expect the hon. Members not to try to bring this into the schedule on this occasion.

Shri Velayudhan: I am including it in the schedule.....

Mr. Chairman: Order, order. The hon. Minister has already replied to that point.

Shri Tyagi: Then my friends, Mr. Samanta and others have said that we should also include betel leaves and betel nuts in the schedule. Mr. Samanta went to the extent of saying that it should be done on grounds of aesthetic sense or something to that effect. He said ladies used them and they would keep their lips red and perhaps thereby save some expenditure on lipsticks. I do not want to indulge in this argument, but I would suggest to Mr. Samanta to leave it to the fair choice of the ladies themselves—whether they would like to keep their lips red at the cost of their teeth getting dirty. After all they want to keep their teeth also pearly, as they naturally are, though I do not think there are many ladies who would not like to chew pan for the simple reason that they lose the beauty of their teeth. But anyway I do not want to indulge in this argument and this is not my subject proper. But I would suggest that pan be not included.

I wanted some medicines in the list, but then it would not be possible for me to make it exhaustive. Therefore, since it was controversial I have, with your permission, Sir, withdrawn even the two medicines which had a little fortune of having been included by the Select Committee.

Shri Bansal (Jhajjar-Rewari): What about item 2 of the Schedule; exception regarding any medicine prepared from any one or more of such articles?

Shri Tyagi: If possible, you might move an amendment.....

Mr. Chairman: At this stage no amendment can be moved.

Shri Bansal: I am not moving any amendment. I am just suggesting to the hon. Minister to consider it because the exception is rather discriminatory as far as I can see.

Mr. Chairman: Consider what?

Shri Bansal: Item 2, exception (i).

Shri Tyagi: My friend has suggested to me if I could agree in item No. 2 of the Schedule to eliminate the exception (i). If it is deleted, the clause will read as follows: "Fresh and dried fruits, sugar-cane, coconuts, vegetables, edible tubers, vegetable and flower seeds, bulbs and plants,excluding orchids". Then he wants to delete "any medicine prepared from any one or more of such articles". This is what he wanted to eliminate and he thought perhaps that the elimination of these words would enable the Ayurvedic medicines to creep into it. If my friend

[Shri Tyagi]

is anxious, he might move an amendment I do not think it will allow medicines because the raw materials which are used in the preparation of these medicines will not be really exempt. The medicines are processed in every manner and therefore I do not think we will be able to get that advantage by eliminating these words.

श्री पौ० एन० राजभोज (शोलापुर—
रक्षित-अनुसूचित जातियां) : मैं जहाँ पर
आयुर्वेदिक और धूनानी पद्धतियों का सबाल
है मैं यह....

Mr. Chairman: Order, order. The reply has been given and all the amendments have been replied to. I do not think any further questions should be put in regard to the very matter which has already been thoroughly discussed. Now, let us proceed.

Shri P. N. Rajabhoj: I would like to ask only one question, Sir, if you permit me.

मैं मंत्री महोदय से यह पूछना चाहता हूँ कि चमड़ा रंगने के काम में जो चूना इस्तेमाल होता है, उसको इस लिस्ट में क्यों नहीं रखा है और इसी तरह हरी मिर्च जो होती है....?

Mr. Chairman: Order, order. No amendment has been moved regarding that. How can that matter be discussed in the House?

श्री पौ० एन० राजभोज : टाइम नहीं
मिला, इसलिए मैं पेश नहीं कर सका।

Mr. Chairman: There was ample time. That time cannot be made up now.

Dr. M. M. Das (Burdwan—Reserved—Sch. Castes): I want a clarification on one point, Sir. In item 13 of the schedule coal derivatives have been included and also petrol and petroleum products have been included. What are the substances that are included within these terms?

Shri Tyagi: Petrol and petroleum products including kerosene and motor spirits.

Dr. M. M. Das: There are lots of others included. In coal derivatives a lot of substances are included.

Shri Tyagi: Our meaning was to those derivatives only which were the direct product.

D. M. M. Das: I did not know that the India Government had a separate dictionary of its own in which it had its own meaning of chemical terms. These are all chemical terms and you have to abide by the chemical dictionary.

Shri Tyagi: What difficulty my hon. friend has in this regard?

Dr. M. M. Das: I want to know whether the intention is to include all those substances derived from coal in the term "coal derivatives".

Shri Tyagi: If according to recognised usage they are included in the term then, of course, they are meant to be so included.

Shri Neswi: I want to know whether daily newspapers come under the category of periodical journals.

Shri Tyagi: No, Sir. Newspapers are already in the Central list. According to the Constitution, where reference to sales-tax is made, newspapers are exempt from the purview of the State Governments.

Shri S. C. Samanta: The hon. Minister has not expressed his reaction about the addition of cotton hosiery formed of rice?

Shri Tyagi: About flattened rice I thought it was obvious when the term "cereals" has been used. The term "cereal and pulses" includes all their forms and all these are already exempt. Whether it is rice or murmura or parched rice, it will all be included because it will only be a changed form of the cereal and therefore we did not think there was need for further explanation. The reason for explaining some of the things is that a thing like flour had to be explained because though it includes, atta, maida and sooji, etc., "flour" in the ordinary market parlance is the name assigned to that very fine powder of wheat which is used in baking bread only and not in other types of Indian bread. Therefore "flour" has been explained. But that does not mean that "rice" also should be explained in detail.

Shri S. C. Samanta: Is not atta or sooji a transformed form of the cereal wheat? And if that has been mentioned why not mention the transformed forms of rice?

Mr. Chairman: Order, order. It is not asking for clarification—it is more of an argument.

श्री पौ० एन० राजभोज़: मैं यह पूछना चाहता हूँ कि हाइड्स (hides) और स्किन्स (skins) इस में लेते हैं या नहीं ? दूसरे इस में कोयला नहीं लिखा है । चार-कोल में खाली कोल लिखा है, तो कोयला है वह इस में आ जाता है या नहीं ?

श्री त्यागी: कोयला नहीं आता है । हाइड्स (hides) और स्किन्स (skins) जो आती हैं वह इस वास्ते कि गरीब आदमी, मोची वर्गरह बेचारे हाइड्स (hides) और स्किन्स (skins) लेते हैं और उस से अपना काम चलाते हैं । इस लिये इस चीज को आम तौर से टैक्स से बड़ी रखने का ज़िक्र किया गया है । कोयला इसलिये नहीं रखा है कि जहां जहां कोयला बनता है वहां वहां जंगलात बहुत कटते हैं और जंगलात की लकड़ी की आंच और गर्मी कोयला बनाने में बहुत सचें हो जाती है । इस लिये कोयले की तरफ हमारी तबज्जह और दिलचस्पी ज्यादा नहीं है । और हमने उसके साथ हमर्दी नहीं की है ।

श्री पौ० एन० राजभोज़: और लेदर ?

Mr. Chairman: Order, order.

श्री जाठव-बीर (भरतपुर-सवाई माधोपुर रक्षित अनुसूचित जातियां) : मेरा सुझाव यह है कि जहां हाइड्स और स्किन्स लिखा हुआ है उसके बाद लेदर (leather) और लिख दिया जाय । हाइड्स और स्किन्स कच्चे चमड़े को कहते हैं, लेकिन जब लोग कच्चे चमड़े को अपने घर के अन्दर पका लेते हैं तो उसका नाम लेदर पड़ जाता है, आखिर वह भी तो टैक्स से बड़ी रखा जाय ।

श्री त्यागी : इसमें लेदर नहीं है ।

Mr. Chairman: It is so obvious that leather is not included because it is a manufactured thing.

श्री जाठव-बीर : मेरा मतलब मैनुफैक्चर्ड लेदर से नहीं है । अगर किसी ने कच्चे चमड़े को घर पर पकाया और टैन कर लिया, तो वह बड़ी होगा या नहीं ?

Mr. Chairman: It is quite clear that leather is not included in the List.

I shall now put the amendments to vote.

Shri S. C. Samanta: I beg leave of the House to withdraw my amendment, No. 2.

The amendment was, by leave, withdrawn.

Mr. Chairman: Then I shall put amendment No. 19 to vote.

The question is:

In page 1, line 19, after "coconuts" insert "including coconut husks, coir fibre, coir yarn and coir products".

The motion was negatived.

Mr. Chairman: Then there is amendment No. 3 standing in the name of Mr. Samanta.

Shri S. C. Samanta: I beg leave of the House to withdraw my amendment.

The amendment was, by leave, withdrawn.

Shri S. C. Samanta: I also beg leave to withdraw my amendment No. 4.

The amendment was, by leave, withdrawn.

Mr Chairman: Then there is amendment No. 20.

The question is.

In page 2,—

(i) lines 8 and 9, omit "jute seeds, raw jute, sun-hemp, and mesta"; and

(ii) after line 9, insert "9A. Jute seeds, raw jute, sun-hemp, and mesta".

The motion was negatived.

Mr. Chairman: The question is:

In page 2, for line 16, substitute:

"14. Nails, bolts and nuts, hinges and other articles manufactured

[Mr. Chairman] from metals and used for building purposes."

The motion was negative.

Mr. Chairman: Amendment No. 5 standing in the name of Mr. Samanta.

Shri S. C. Samanta: I beg leave of the House to withdraw it.

The amendment was, by leave, withdrawn.

Mr. Chairman: The question is:

In page 2, line 17, after "exercise books" insert "slates and slate pencils".

The motion was adopted.

Mr. Chairman: Then we have amendment No. 12 by Dr. M. M. Das seeking to substitute "drugs and medicines" for "antibiotics and sulpha drugs". But there is another amendment of hon. Mr. Tyagi to the effect that line 18 containing the reference to antibiotics and sulpha drugs be deleted.

Amendment made:

In page 2, omit line 18

[**Shri Tyagi:**—

Mr. Chairman: Now I shall put the amendment moved by Dr. Das.

The question is:

In page 2, line 18, for "Antibiotics and sulpha drugs" substitute "Drugs and medicines".

The motion was negative.

Mr. Chairman: The question is:

In page 2, line 18, after "drugs" add "anti-malarial drugs, such as quinine and paludrine".

The motion was negative.

Mr. Chairman: The question is:

In page 2, after line 18, add—

"17. All oils excluding vanaspati oil.

18. All medicines, Allopathic, Homœopathic, Unani and Ayurvedic."

The motion was negative.

Mr. Chairman: The question is:

In page 2, after line 18, add—

"17. Mica (except finished mica meant for export)."

The motion was negative.

Mr. Chairman: The question is: In page 2, omit line 10.

The motion was negative.

Mr. Chairman: The question is:

In page 2, lines 14 and 15 for "petroleum and petroleum products, including kerosene and motor spirit" substitute "and kerosene".

The motion was negative.

Mr. Chairman: There is Mr. Samanta's amendment No. 24.

Shri S. C. Samanta: I beg to withdraw it.

The amendment was, by leave withdrawn.

Mr. Chairman: The question is:

In page 1, line 19, after "vegetables" insert "Banarasi Maghai green betels".

The motion was negative.

Mr. Chairman: The question is:

"That the Schedule, as amended, stand part of the Bill."

The motion was adopted.

The Schedule, as amended, was added to the Bill.

Clause 1 was added to the Bill.

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

Shri Tyagi: I beg to move:

That the Bill, as amended, be passed."

Mr. Chairman: Motion moved:

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

Shri Bhagwat Jha (Purnea cum Santal Parganas): I supported this Bill and welcomed it at the introduction stage because I thought that the common man would get some relief if Parliament declares certain articles as essential to the life of the community. But after the Bill has come back from the Select Committee I find that there are certain contradictions in it which will defeat the very purpose of the Bill. Look at clause 3. It will apply only to States where sales tax has not been imposed. I wonder if goods regarded as essential in one State will be so regarded by the other States. Can the hon. Minister assure us that goods essential for the common man in one State will be so essential for

the common man in another State? The goods declared as essential by Parliament will be for the whole country, but some of the goods given in the schedule to this Bill have already been taxed in Bihar State and therefore the people will not get any relief through this Bill in respect of those items. Only States like Bombay and Madras or others will benefit. The Bill as it has now emerged defeats its very purpose.

Mr. Chairman: This point was debated at very great length at the consideration and introduction stages and also while we were on clause 3. I do not want to stand in the hon. Member's way, but I would request him not to repeat this argument which has now lost its validity and utility. Let him advance other arguments, if any.

Shri Bhagwat Jha: It is because of its contradictions I am opposing this Bill. Nowadays we have developed a knack for contradictions. I object because the schedule has been drawn up in a haphazard manner and does not include all articles essential for the common man. The hon. Minister himself said that the schedule could have been lengthier so that it may have included those articles. So, the purpose of giving relief to the common man is lost. Uniformity also is not achieved. I wish that this Bill is dropped and some other Bill is brought forward which would bring about uniformity all over the country in respect of sales tax and the schedule of which would include sufficient essential articles. The Minister says "I am sorry I cannot enlarge the schedule." Let him lay stress on one point only. Does he want to give relief to the common man, or does he want to avoid enlarging the schedule? Therefore, I oppose this Bill on three grounds: it does not bring about uniformity in sales tax; it does not give relief to the common man; the schedule is not exhaustive and has been drafted in a hurry. I wish that this Bill is dropped.

But if the hon. Minister is determined to go ahead with it, then I can only say that I would allow him to go ahead because of his assurance that he would call a Conference of State Finance Ministers to consider all these points. That is the only silver lining to this dark cloud. If he calls that Conference at the earliest possible date and after consultation with the Finance Ministers of the States he enlarges the schedule so as to make it exhaustive and

capable of giving relief to the common man irrespective of any area, then let him go ahead. With these words, I close.

Shri Kelappan (Ponnani): I oppose this Bill. If it is not obligatory on this House to declare certain goods as essential for the life of the community, then I think that we had better drop this Bill. I am anxious that I should not be misunderstood. It is not because I want the essential goods to be taxed that I oppose this Bill nor am I in favour of sales tax. The incidence of sales tax really falls very heavily on the poor consumer. The agitation which is now going on in Bombay against the multi-point sales tax is, I believe, a proper move. An article which costs a rupee, if it changes two or three hands—and if the sales tax is one anna per rupee,—will cost the last man Rs. 1-3-0. As far as that man is concerned, he pays not one anna, but really three annas as sales tax. It is a misnomer to call it a sales tax, because it is the purchaser who pays the tax and the seller is only an agent for collecting the tax for Government. He actually does not pay anything.

I oppose this measure for other reasons. One is that it does not really ensure any uniformity, if that is the object in bringing this Bill. Again the Bill exempts those articles which have already been taxed by certain States, as far as those States are concerned. So, there cannot be any uniformity. In fact, it imposes a handicap on other States. It makes an invidious distinction between State and State. My contention is that the States should not be fettered in this manner in the exercise of their rights. Taxation is a State subject. Therefore, there is no reason why we should interfere in their right of taxation. As the hon. Minister himself admitted, the State Legislatures are in a way more directly responsible to the electorate and we should not try to advise them as to what articles should be taxed and what articles should not be taxed.

Again what is essential for the life of the community will differ from State to State and if we are to include all those items, then it will be a very long list indeed. Certain articles which are essential in one State may not be essential in another State. For instance, my hon. friend here brought an amendment that coconut husk and fibre and other products should be included in the schedule as essential goods. Now, it is really so,

[Shri Kelappan]

because in Travancore it is a common cottage industry. The poor people really live on this cottage industry. It is so important an item in the economy of that State that it should be included in the essential goods.

Again, we find that coconut oil is an article of food in the South, especially in Travancore-Cochin and Malabar. It is not so in other parts. So, what is considered an essential item in one State may not be so in another. Then again the resources of the States vary from State to State. Some of the States may have need to impose a sales tax; some others may not have. They may have other sources of income. Taking the case of Madras, we find that Madras has imposed a tax on many consumer articles and you cannot really find fault with Madras. Madras is one of the States which have introduced prohibition, by which she is losing about Rs. 20 crores. The drink Bill of the whole State will be about five times that figure—that is Rs. 100 crores. When the people have a saving of Rs. 100 crores, probably they may not mind paying twenty crores as taxes.

The incidence of taxation also varies from State to State. In Travancore, for instance, the land tax is only nominal, because agricultural income is taxed there. In several other States the land tax is an important item of their income. If the idea is to introduce uniformity in the matter of taxation, it is impossible as long as taxation is a subject of the State and not of the Centre. Differences are inevitable, because the sources of income of the different States will vary from State to State. Therefore, I think we had better leave this matter to the States themselves. They are more competent to do it than we are. We shall not put them to difficulties but shall leave it to them to decide which items to be taxed and which not to be taxed.

Several Hon. Members rose—

Mr. Chairman: I find many hon. Members wish to take part in the third reading stage of the Bill. I would like to tell them that the matter has been sufficiently discussed and I do not find any new points being made. This is a stage in which the Bill can be either supported or opposed. Hon. Members cannot go into the details of the Bill. I would, therefore, request hon. Members to

take part in the discussion only if they have any fresh points to make.

श्री एस० एन० दास (दरभंगा मध्य) :

सभापति जी, जो बिल अभी हम लोग पास करने जा रहे हैं में समझता हूं कि इस की बड़ी आवश्यकता थी और सरकार ने इस समय यह बिल ला कर बहुत ही अच्छा काम किया है। यह बात सही है कि इस कानून का असर उन सब कानूनों पर नहीं होगा कि जो विभिन्न राज्यों ने जारी कर दिये हैं। लेकिन मेरा ख्याल है कि यह पीछे की बात है और अगर इस को हम छोड़ भी दें तब भी इस बात की ज़रूरत थी कि जो सामान समाज के जीवन के लिये ज़रूरी हैं उन पर अगर कोई राज्य टैक्स लगाना चाहे तो बिना केन्द्र की सरकार की राय के नहीं लगावे और यह बात भी है कि अगर टैक्स लगाया जाय तो सब राज्यों में एक तरीके से हो। मैं यहां यह बात कहूंगा कि सामाजिक जीवन के लिये जो अत्यन्त आवश्यक सामान है उन पर टैक्स लगाना हो उचित नहीं है क्योंकि टैक्स लगाने के और भी दूसरे साधन हैं कि जिन से राज्य चलाने के लिये कर संप्रह किया जा सकता है। और हिन्दुस्तान जैसे देश में जहां कि जनता बहुत ही गरीब है और जो सामान इस्तेमाल करती है उस की तादाद भी बहुत कम है, ऐसी हालत में अगर आवश्यक सामानों पर टैक्स न लगाया जाय तो अच्छा होगा। इसी ख्याल से मैं समझता हूं कि जो बिल हाउस के सामने लाया गया उस के अनुसार अब केन्द्रीय सरकार को इस बात का मौका मिलेगा कि कोई भी राज्य अगर किसी भी आवश्यक सामान पर टैक्स लगाना चाहेगा तो उस के लिये आवश्यक होगा कि वह केन्द्रीय सरकार की राय ले ले। राय देने के सम्बन्ध में अगर केन्द्रीय सरकार समझेगी कि जिन सामानों पर विभिन्न

राज्यों ने टैक्स लगाया है वह टैक्स लगाना ज़रूरी नहीं है, दूसरे भी साधन ऐसे हो सकते हैं कि जिन का उपयोग राज्य कर सकता है, तो केन्द्रीय सरकार को इस बात का हक्क होगा कि उस सरकार से वह टैक्स लगाने को मना कर दे। इसीलिये मैं इस बिल का स्वागत करता हूँ।

इस के साथ ही यहां मैं यह बात कहना भी ज़रूरी समझता हूँ कि जैसा कि वित्त मंत्री ने कई बार सभा में बतलाया है कि वह एक जैकेशन इन्वेष्टिगेशन कमेटी (Taxation Enquiry Committee) बिठाने जा रहे हैं, इस सम्बन्ध में और जो विषय रखे जायेंगे वह तो रखे जाने ही चाहिये लेकिन साथ ही साथ यह विषय रखना भी बहुत ज़रूरी है कि जो समाज के जीवन के लिये आवश्यक सामान हैं उन पर टैक्स किस प्रकार लगाना चाहिये और जो टैक्स लगा हुआ है तो उस का जनता के ऊपर क्या असर पड़ा है और जो टैक्स इस सम्बन्ध में लगाये जायेंगे वह और दूसरे साधनों को देखते हुए ज़रूरी हैं या नहीं। उन को इस बात की जांच करने के लिये भी जैकेशन इन्वेष्टिगेशन कमेटी को अधिकार देना चाहिये।

इस बिल का अर्थ, जहां तक मैं समझता हूँ, और धारा 286 का अर्थ भी जहां तक समझता हूँ, यह है कि समाज के लिये जितने आवश्यक सामान हैं, जिन को सामान्य जनता बहुत हद तक इस्तेमाल करती है उन पर टैक्स न लगाया जाय। इसीलिये जो विभिन्न राज्यों ने बहुत टैक्स लगाये हैं उन की इस कानून के अनुसार फिर से जांच कराई जाये। विभिन्न राज्यों ने अपने काम चलाने के लिये जो सेल्स टैक्स (Sales Tax) या परचेज़ टैक्स (Purchase Tax) जारी किये हैं उन की फिर से जांच होनी चाहिये। और उन राज्यों को बगेर

कोई हानि पहुँचाये हुये यदि हम यह कर सकते हैं तो उन राज्यों में जितने टैक्स लगाये जाये हैं वह हटा दिये जायं। यदि उन का हटाना सम्भव न हो तो कम से कम सब राज्यों में वे यूनीफार्म (uniform) कर दिये जायें जिस से इस कानून का मतलब सार्थक हो। इसीलिये इन शब्दों के साथ मैं इस बिल का समर्थन करता हूँ और मैं समझता हूँ कि इस बिल का उद्देश्य प्राप्त करने के लिये जल्द से जल्द वित्त मन्त्रियों का सम्मेलन किया जायेगा और जितने राज्यों न सेल्स टैक्स का कानून पास किया है उन सब को यूनीफार्म बनाने के लिये कोशिश की जायगी।

Shri V. P. Nayar rose—

Mr. Chairman: Does he want to speak at this stage?

Shri V. P. Nayar: I want to speak about certain constitutional aspects of this Bill.

Mr. Chairman: At this stage? All right.

Shri V. P. Nayar: Much has been said about the consistency and inconsistency of this Bill to the Constitution. I do not want to go into any detail, but I want to emphasize one particular point. To my mind it appears that with all its provisions, what this Bill seeks to do, is to amend the Constitution without ceremony, at least in a way. You will find that the only difference between clause 3 of this Bill and article 286(3) of the Constitution is that in clause 3 of this Bill you have the words "after the commencement of this Act" added. That is all the difference. Under article 286(3) of the Constitution "No law made by the Legislature of a State imposing, or authorising the imposition of, a tax on the sale or purchase of any such goods as have been declared by Parliament by law to be essential for the life of the community shall have effect unless it has been reserved for the consideration of the President and has received his assent." What do we find in clause 3 of this Bill? The wording here is : "No law made after the commencement of this Act by the legislature of a State imposing, or authorising the imposition of, a tax

[Shri V. P. Nayar]

on the sale or purchase of any goods declared by this Act to be essential for the life of the community shall have effect unless it has been reserved for the consideration of the President and has received his assent." So, you find only the words "after the commencement of this Act" added to the article of the Constitution. The Bill itself professes "to declare, in pursuance of clause (3) of article 286 of the Constitution, certain goods to be essential for the life of the community". That is, Parliament is by this law declaring certain articles as essential for the life of the community, as contemplated under that article of the Constitution. Then may I ask Sir, where do you find in the Constitution that this article is to operate after the commencement of the Act or before the commencement of the Act? Is there any word there which suggests that this particular article of the Constitution should apply only after the commencement of this Act? When I went through the discussions in the Constituent Assembly on this particular article I found that the hon. Minister who is now in charge of the Bill had spoken at length and had implored the House that irrespective of any sections it should be supported. But even my hon. friend at that time did not have this thing in mind. Are we to have this particular Bill in such a way that it will amend, or substantially amend, or make some interpretation of the provision in the Constitution, which you do not get in the very article of the Constitution? If my hon. friend can point out either from the discussions on this particular article in the Constituent Assembly or from the words in the Constitution that this particular thing has been contemplated in article 286(3), I will be silenced. But so long as he is not capable and does not come forth with any pointed reference about this, my submission is that this Bill does, in effect, amend the Constitution without any ceremony. We are not here to amend the Constitution or even to interpret the Constitution in any particular way. There are the courts for interpreting. We are not also supreme in this respect. What is supreme is the Constitution. My friend the Minister has also taken an oath of allegiance to the Constitution. How is it open for my hon. friend to interpret this provision of the Constitution in a particular way and add the words "after the commencement of this Act" when you do not find them at all in the Constitution? That is my objection. So, you find that

is a clear repugnancy. In such legislation there may be a presumption that it will apply only with prospective effect and not with retrospective effect. The question whether it will have effect prospectively or retrospectively is not for us to consider. When the Constitution has left it in the manner you find it in article 286(3) it is not open for us to come forth with an interpretation or with an amendment, in effect, that this shall apply only in such and such manner after such and such date. If the framers of the Constitution intended that this should also apply with retrospective effect, where are we? Are we to interpret it in such a manner that it will apply only after the commencement of this Act? My point therefore is that in view of the addition of the words "after the commencement of this Act" the whole Bill becomes repugnant to the Constitution. We are not here to amend the Constitution in this way. This Bill has therefore to be rejected by the House.

Shri Pocker Saheb (Malappuram): May I say one word in answer to the point raised by my hon. friend? My hon. friend has raised a point that the present Bill, on account of the addition of the words "after the commencement of this Act", becomes *ultra vires* inasmuch as it goes against the provisions of article 286(3) of the Constitution. I am afraid my hon. friend has misunderstood the provisions of article 286(3). What the article says is that "No law made by the Legislature of a State imposing, or authorising the imposition of, a tax on the sale or purchase of any such goods as have been declared by Parliament by law to be essential for the life of the community shall have effect unless it has been reserved for the consideration of the President....." So the wording of clause (3) of article 286 is quite clear that that clause can be invoked only after Parliament has declared certain goods to be essential. Therefore, there is absolutely no ground to suppose that it has got any retrospective effect. The wording is quite clear. It says ".....such goods as have been declared by Parliament by law to be essential for the life of the community". That is the wording. It is only when, and after, the Parliament declares certain goods to be essential for the life of the community, that this clause comes into operation. Therefore it is quite clear that the insertion of the words "after the commencement of this Act" is quite consistent with the

obvious interpretation of article 286(3) of the Constitution. I submit that the objection raised by my hon. friend is not at all tenable.

Shri Tyagi: I am very grateful to my hon. friend Mr. Pocker Saheb. After all this long time he has come to my rescue and has helped me by supporting the Bill. I am grateful to him more especially for the argument he has put forth. I do not think I need make any lengthy speech again on this point because it will be more or less a repetition of what he has already said.

For the benefit of the House, I might again read. It is not as if these words only occurred to the Government and that we introduced these few words into the Bill. Sufficient investigation has been made with regard to the legal position and the interpretation which could be put to the article under dispute. We consulted the Attorney-General and had his opinion too. Shall I read it again although it will be a repetition?

Mr. Chairman: The hon. Minister read it out to the House at a previous stage. What is the idea of reading it out again?

Shri Tyagi: That was of the Law Ministry. This is the opinion of the Attorney-General. This goes absolutely in support of what I had said. With regard to what my hon. friend Mr. Kalappan said, I again want to emphasize that it is not possible sitting here in the Centre to act in a manner so as to disturb the fiscal position of the State Governments. Since the time the sales tax was introduced in the country, the State Governments have begun to base their revenues more and more on this avenue. All their programmes of development are based mostly on the incomes they received from the sales tax because that is the only one source of revenue which is flexible and from which they can draw whenever the need arises. For all the rest they have either to come to the Centre or that has been left to them. Now with the abolition of zamindary, land revenue will again be practically a sort of static source of revenue to them. It will not be so flexible and there will be no elasticity in that. This is the only tax from which they could just meet their needs, either by means of loans or by means of changes in the rates of the sales tax. So the sales tax from the point of view of administrative expenditure which the State Governments incur,

Notaries Bill

is one of the most important sources of revenue to them and therefore, we cannot sit here in the Centre do anything which disturbs their revenues. I wish to repeat again that it will only be by means of negotiations and consultations with the Finance Ministers of various States that we can arrive at some uniformity in the sales tax. Government stands for uniformity. I agree and confess that this Bill does not bring about that uniformity in sales tax as desired by the House and by the Government. But this will put us on the way to it. After this the State Ministers will meet together and as I said it is by mutual consent alone they might come to agreement whether at least on certain essential goods, there should be uniformity. Attempts will also be made to bring about uniformity of sales tax on other commodities.

I do not want to take more time of the House. I hope now the Bill will be passed.

Shri B. Das: May I suggest to hon. Mr. Tyagi that while inviting the Finance Ministers, he should invite the Chief Minister of each State, because it is they who shape the policy of the States and not the Finance Ministers. Otherwise, it will be like the Pakistan delegation going back and coming again.

Mr. Chairman: The question is:

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

The motion was adopted.

12 NOON

NOTARIES BILL.

The Minister of Law and Minority Affairs (Shri Biswas): I beg to move:

"That the Bill to regulate the profession of notaries, as reported by the Select Committee, be taken into consideration."

Copies of the report of the Select Committee have been in the hands of Members for some time, and they will have seen what changes have been made in the Select Committee. As a result of these changes the Bill is now a great improvement upon what it was when it was first introduced. I need not refer in detail to all these changes.